

# NOTICE OF MEETING & AGENDA

## Special Budget Meeting

**Wednesday 28 July 2021**

Roma Administration Centre

### NOTICE OF MEETING

Date: 28 July 2021

Mayor:

Councillor T D Golder

Deputy Mayor:  
Councillors:

Councillor G B McMullen  
Councillor J R P Birkett  
Councillor M C Edwards  
Councillor J L Guthrie  
Councillor J M Hancock  
Councillor W L Ladbrook  
Councillor C J O'Neil  
Councillor W M Taylor

Chief Executive Officer:

Julie Reitano

Please find attached agenda for the **Special Budget Meeting** to be held at the Roma Administration Centre on **28 July, 2021 at 2.00PM.**



Julie Reitano  
**Chief Executive Officer**

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## **OFFICER REPORT**

**Meeting:** Special Budget 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.1

**File Number:** D21/60184

**SUBJECT HEADING:** Statement of Estimated Financial Position 2020/21

**Classification:** Open Access

**Officer's Title:** Chief Executive Officer

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### **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 (2020/21) be received and its contents noted.

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### **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 – legislative requirement.

### **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 2020/21 financial year including:

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

**Maranoa Regional Council**  
**Special Budget Meeting - 28 July 2021**

**Maranoa Regional Council**  
**Statement of Financial Position**

		Estimated 30 June 2021
		\$
<b>Assets</b>		
	<b>Current assets</b>	
	Cash and cash equivalents	61,026,286
	Trade and other receivables	13,418,000
	Inventories and other assets	2,216,000
	<b>Total current assets</b>	<b>76,660,286</b>
	<b>Non-current assets</b>	
	Property, plant & equipment	862,656,027
	<b>Total assets</b>	<b>939,316,312</b>
<b>Liabilities</b>		
	<b>Current liabilities</b>	
	Trade and other payables	11,811,000
	Contract liabilities	2,500,000
	Borrowings	1,711,381
	Provisions	4,117,000
	<b>Total current liabilities</b>	<b>20,139,381</b>
	<b>Non-current liabilities</b>	
	Borrowings	17,174,564
	Provisions	29,561,000
	<b>Total non-current liabilities</b>	<b>46,735,564</b>
	<b>Total liabilities</b>	<b>66,874,945</b>
	<b>Net community assets</b>	<b>872,441,368</b>
	<b>Community equity</b>	
	Asset revaluation surplus	275,164,410
	Retained surplus	597,276,958
	<b>Total community equity</b>	<b>872,441,368</b>

**Maranoa Regional Council**

**Special Budget Meeting - 28 July 2021**

**Maranoa Regional Council  
Cash Flow Statement**

	Estimated 30 June 2021
	\$
<b>Cash flows from operating activities</b>	
Receipts from customers	65,027,230
Payments to suppliers and employees	(68,959,851)
Interest received	917,000
Rental income	815,315
Non-capital grants and contributions	22,720,791
Borrowing costs	(741,953)
<b>Net cash inflow from operating activities</b>	<b>19,778,532</b>
<b>Cash flows from investing activities</b>	
Payments for property, plant and equipment	(70,578,617)
Grants, subsidies, contributions and donations	34,226,426
Contract assets and liabilities/payments for investment securities	(5,249,000)
Proceeds from sale of assets	1,531,000
<b>Net cash inflow from investing activities</b>	<b>(40,070,191)</b>
<b>Cash flows from financing activities</b>	
Proceeds from borrowings	1,477,576
Repayment of borrowings	(1,511,631)
<b>Net cash inflow from financing activities</b>	<b>(34,055)</b>
<b>Total cash flows</b>	
<b>Net increase in cash and cash equivalent held</b>	<b>(20,325,714)</b>
<b>Opening cash and cash equivalents</b>	<b>81,352,000</b>
<b>Closing cash and cash equivalents</b>	<b>61,026,286</b>

# Maranoa Regional Council Statement of Income and Expenditure

		Estimated 30 June 2021
		\$
<b>Revenue</b>		
<b>Operating revenue</b>		
General rates		32,397,383
Special rates and charges		725,784
Water		3,446,530
Water consumption, rental and sundries		2,480,000
Sewerage		2,757,602
Waste management		1,561,059
Less: discounts		(1,415,048)
Less: pensioner remissions		(128,047)
Net rates, levies and charges		41,825,264
Fees and charges		2,955,511
Rental income		815,315
Interest received		917,000
Recoverable works and sales revenue		16,446,849
Other income		3,799,606
Grants, subsidies, contributions and donations		22,720,791
Total operating revenue		89,480,336
<b>Capital revenue</b>		
Government subsidies and grants—capital		21,552,046
Contributions—capital		12,293,380
Developer Contribution/Infrastructure Charges		61,000
Other capital revenue		320,000
Grants, subsidies, contributions and donations		34,226,426
<b>Total revenue</b>		123,706,762
<b>Expenses</b>		
<b>Operating expenses</b>		
Employee benefits		29,447,770
Materials and services		39,512,081
Finance costs		741,953
Depreciation and amortisation		19,764,000
Total operating expenses		89,465,804
<b>Net result</b>		<b>34,240,958</b>
<b>Operating result</b>		
Operating revenue		89,480,336
Operating expenses		89,465,804
<b>Operating result</b>		<b>14,532</b>

**Maranoa Regional Council**  
**Special Budget Meeting - 28 July 2021**

Maranoa Regional Council Statement of Changes in Equity		
		Estimated 30 June 2021
		\$
	<b>Asset revaluation surplus</b>	
	Opening balance	275,078,000
	Net result	na
	Increase in asset revaluation surplus	86,410
	<b>Closing balance</b>	275,164,410
	<b>Retained surplus</b>	
	Opening balance	563,036,000
	Net result	34,240,958
	Increase in asset revaluation surplus	na
	<b>Closing balance</b>	597,276,958
	<b>Total</b>	
	Opening balance	838,114,000
	Net result	34,240,958
	Increase in asset revaluation surplus	86,410
	<b>Closing balance</b>	<b>872,441,368</b>

**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 State Development, Infrastructure, Local Government and Planning
- 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
<b>Financial &amp; Regulatory</b> Non-compliance	<b>Likelihood</b> – Unlikely <b>Consequence</b> – Extreme <b>Mitigation</b> – 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 (2020/21) should be received and its contents noted.

**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)).

That pursuant to Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the previous financial year (2020/21) be received and its contents noted.

**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 Financial Planning

**Supporting Documentation:**

Nil

**Report authorised by:**

Director - Corporate & Community Services

## **OFFICER REPORT**

**Meeting:** Special Budget 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.2

**File Number:** D21/60107

**SUBJECT HEADING:** Adoption of Budget 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

This report presents the Council proposed budget for 2021/22 for adoption.

### **Council's Motion:**

Pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2021/22 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 Rates and Charges Rebate and Concession Policy and
- Supplementary capital and one off projects; and
- Draft rationale for the Budget from Mayor Golder.

as tabled, be adopted.

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### **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	Nil

## Context:

### Why is the matter coming before Council?

Section 170 of the *Local Government Regulation 2012* states that:

- (1) A local government must adopt its budget for a financial year—  
 (a) after 31 May in the year before the financial year; but  
 (b) before—  
 (i) 1 August in the financial year; or  
 (ii) a later day decided by the Minister.

## Background:

### Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The Budget 2021/22 document includes:

- 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 Rates and Charges Rebate and Concession Policy and
- Supplementary capital and one off projects; and
- Draft rationale for the Budget from Mayor Golder.

**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)

**Section 170 of the *Local Government Regulation 2012***

- (1) A local government must adopt its budget for a financial year—  
(a) after 31 May in the year before the financial year; but  
(b) before—  
(i) 1 August in the financial year; or  
(ii) a later day decided by the Minister.
- (2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.
- (3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.
- (4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect—  
(a) section 169;  
(b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

*Note—*

*A local government may only decide the rates and charges to be levied for a financial year at the budget meeting for the financial year. See the Act, section 94(2).*

**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)

Council resolutions.

**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 Council's draft 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:

- Maranoa Community
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- 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*

### Council's draft motion:

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 2021/22 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 Rates and Charges Rebate and Concession Policy and
- Supplementary capital and one off projects; and
- Draft rationale for the Budget from Mayor Golder.

as tabled, be adopted.

### Link to Corporate Plan:

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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](#) Draft Budget 2021/22  
Chief Executive Officer

D21/61561

# Draft Budget 2021/22



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	Statement of Financial Position	4
(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years -		
(i) financial position;	Cash Flow Statement (Refer also Notes Section)	6
(ii) cash flow;	Statement of Income & Expenditure (Refer also Notes Section)	8
(iii) income and expenditure;		
(iv) changes in equity.	Statement of Changes in Equity	10
(2) The budget must also include -		
(a) a long-term financial forecast; and	Long-Term Financial Forecast	12
(b) a revenue statement; and	Revenue Statement 2021/22	17
(c) a revenue policy.	Revenue Policy 2021/22	59
(3) The statement of income and expenditure must state each of the following—		
(a) rates and utility charges excluding discounts and rebates;	Included in Statement of Income & Expenditure – refer to (1)(b)(iii)	
(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	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	67
(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.	Financial Sustainability Ratios	70
(5) The <b>relevant measures of financial sustainability</b> 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.	Change in Rates & Charges	72
(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 -	For noting	
(a) its 5-year corporate plan;		
(b) its annual operational plan.		74
(9) In this section -		
<b>financial management (sustainability) guideline</b> 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"> <li>(a) the estimated revenue that is payable to - <ul style="list-style-type: none"> <li>(i) the local government; or</li> <li>(ii) anyone else; and</li> </ul> </li> <li>(b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and</li> <li>(c) the estimated surplus or deficit for the financial year; and</li> <li>(d) if community service obligations are to be carried out during the business activity - <ul style="list-style-type: none"> <li>(i) a description of the nature of the community service obligations; and</li> <li>(ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.</li> </ul> </li> </ul> <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"> <li>(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"> <li>(i) inspected or purchased at the local government's public office; and</li> <li>(ii) inspected on the local government's website; and</li> </ul> </li> <li>(b) a full statement of the information can be - <ul style="list-style-type: none"> <li>(i) inspected or purchased at the local government's public office; and</li> <li>(ii) inspected on the local government's website.</li> </ul> </li> </ul> <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	
<p><b>Section 39 – Prescribed business activities—Act, s 47(7)</b></p> <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 \$340,000 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"> <li>(a) operational costs;</li> <li>(b) administrative and overhead costs;</li> <li>(c) cost of resources;</li> <li>(d) depreciation.</li> </ul>		

## 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-22 Budget \$	Jun-23F \$	Jun-24F \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	63,966,834	65,771,370	65,950,536
Trade and other receivables	13,418,000	13,418,000	13,418,000
Inventories and other assets	2,216,000	2,216,000	2,216,000
<b>Total current assets</b>	<b>79,600,834</b>	<b>81,405,370</b>	<b>81,584,536</b>
<b>Non-current assets</b>			
Property, plant & equipment	885,559,382	891,407,980	899,040,187
<b>Total assets</b>	<b>965,160,216</b>	<b>972,813,350</b>	<b>980,624,723</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	11,811,000	11,811,000	11,811,000
Contract liabilities	1,250,000	1,250,000	1,250,000
Borrowings	1,867,574	2,055,662	1,357,925
Provisions	4,117,000	4,117,000	4,117,000
<b>Total current liabilities</b>	<b>19,045,574</b>	<b>19,233,662</b>	<b>18,535,925</b>
<b>Non-current liabilities</b>			
Borrowings	15,307,289	15,422,127	17,016,202
Provisions	29,561,000	29,561,000	29,561,000
<b>Total non-current liabilities</b>	<b>44,868,289</b>	<b>44,983,127</b>	<b>46,577,202</b>
<b>Total liabilities</b>	<b>63,913,863</b>	<b>64,216,789</b>	<b>65,113,127</b>
<b>Net community assets</b>	<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,596</b>
<b>Community equity</b>			
Asset revaluation surplus	275,253,019	275,342,251	275,432,379
Retained surplus	625,993,334	633,254,310	640,079,217
<b>Total community equity</b>	<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,596</b>

## 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-22 Budget \$	Jun-23F \$	Jun-24F \$
<b>Cash flows from operating activities</b>			
Receipts from customers	64,626,971	64,230,450	65,181,061
Payments to suppliers and employees	(69,391,716)	(62,273,456)	(63,522,291)
Interest received	785,400	797,024	808,820
Rental income	834,814	847,169	859,707
Non-capital grants and contributions	25,949,775	19,838,867	20,132,483
Borrowing costs	(694,663)	(520,924)	(514,718)
<b>Net cash inflow from operating activities</b>	<b>22,110,581</b>	<b>22,919,130</b>	<b>22,945,062</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(42,727,921)	(26,158,690)	(29,350,319)
Grants, subsidies, contributions and donations	25,898,605	4,271,171	4,272,084
Contract assets and liabilities/payments for investment securities	(1,250,000)	-	-
Proceeds from sale of assets	620,364	470,000	1,416,000
<b>Net cash inflow from investing activities</b>	<b>(17,458,952)</b>	<b>(21,417,519)</b>	<b>(23,662,235)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	-	2,170,500	2,952,000
Repayment of borrowings	(1,711,081)	(1,867,574)	(2,055,662)
<b>Net cash inflow from financing activities</b>	<b>(1,711,081)</b>	<b>302,926</b>	<b>896,338</b>
<b>Total cash flows</b>			
<b>Net increase/(decrease) in cash and cash equivalent held</b>	<b>2,940,548</b>	<b>1,804,537</b>	<b>179,166</b>
<b>Opening cash and cash equivalents</b>	<b>61,026,286</b>	<b>63,966,834</b>	<b>65,771,370</b>
<b>Closing cash and cash equivalents</b>	<b>63,966,834</b>	<b>65,771,370</b>	<b>65,950,536</b>

## 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-22 Budget \$	Jun-23F \$	Jun-24F \$
<b>Revenue</b>			
<b>Operating revenue</b>			
General rates	32,733,047	33,217,496	33,709,115
Special rates and charges	725,708	736,448	747,348
Water	3,460,000	3,511,208	3,563,174
Water consumption, rental and sundries	2,405,000	2,440,594	2,476,715
Sewerage	2,760,000	2,800,848	2,842,301
Waste management	1,562,700	1,585,828	1,609,298
Less: discounts	(1,322,477)	(1,342,050)	(1,361,912)
Less: pensioner remissions	(135,000)	(136,998)	(139,026)
Net rates, levies and charges	42,188,978	42,813,375	43,447,013
Fees and charges	2,594,085	2,632,477	2,671,438
Rental income	834,814	847,169	859,707
Interest received	785,400	797,024	808,820
Recoverable works and sales revenue	17,226,663	16,128,618	16,367,321
Other income	2,617,245	2,655,980	2,695,289
Grants, subsidies, contributions and donations	25,949,775	19,838,867	20,132,483
Total operating revenue	92,196,960	85,713,511	86,982,071
<b>Capital revenue</b>			
Government subsidies and grants—capital	23,795,324	4,209,500	4,209,500
Contributions—capital	2,042,281	-	-
Developer Contribution/Infrastructure Charges	61,000	61,671	62,584
Grants, subsidies, contributions and donations	25,898,605	4,271,171	4,272,084
<b>Total revenue</b>	118,095,565	89,984,682	91,254,154
<b>Expenses</b>			
<b>Operating expenses</b>			
Employee benefits	31,992,619	32,785,317	33,597,727
Materials and services	37,399,097	29,488,139	29,924,564
Finance costs	694,663	520,924	514,718
Depreciation and amortisation	19,292,810	19,929,325	20,392,239
Total operating expenses	89,379,189	82,723,705	84,429,247
<b>Net result</b>	<b>28,716,376</b>	<b>7,260,976</b>	<b>6,824,907</b>
<b>Operating result</b>			
Operating revenue	92,196,960	85,713,511	86,982,071
Operating expenses	89,379,189	82,723,705	84,429,247
<b>Operating result</b>	<b>2,817,771</b>	<b>2,989,805</b>	<b>2,552,823</b>

## 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-22 Budget \$	Jun-23F \$	Jun-24F \$
<b>Asset revaluation surplus</b>				
Opening balance		275,164,410	275,253,019	275,342,251
Net result		na	na	na
Increase in asset revaluation surplus		88,609	89,232	90,128
<b>Closing balance</b>		275,253,019	275,342,251	275,432,379
<b>Retained surplus</b>				
Opening balance		597,276,958	625,993,334	633,254,310
Net result		28,716,376	7,260,976	6,824,907
Increase in asset revaluation surplus		na	na	na
<b>Closing balance</b>		625,993,334	633,254,310	640,079,217
<b>Total</b>				
Opening balance		872,441,368	901,246,353	908,596,561
Net result		28,716,376	7,260,976	6,824,907
Increase in asset revaluation surplus		88,609	89,232	90,128
<b>Closing balance</b>		<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,595</b>

## 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-22 Budget \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$	Jun-29F \$	Jun-30F \$	Jun-31F \$
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	63,966,834	65,771,370	65,950,536	67,876,429	70,873,623	74,635,935	72,491,132	70,734,542	71,060,890	71,950,879
Trade and other receivables	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000	13,418,000
Inventories and other assets	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000	2,216,000
<b>Total current assets</b>	<b>79,600,834</b>	<b>81,405,370</b>	<b>81,584,536</b>	<b>83,510,429</b>	<b>86,507,623</b>	<b>90,269,935</b>	<b>88,125,132</b>	<b>86,368,542</b>	<b>86,694,890</b>	<b>87,584,879</b>
<b>Non-current assets</b>										
Property, plant & equipment	885,559,382	891,407,980	899,040,187	902,475,274	905,863,250	913,632,557	927,292,148	934,782,998	935,336,937	934,815,742
<b>Total assets</b>	<b>965,160,216</b>	<b>972,813,350</b>	<b>980,624,723</b>	<b>985,985,703</b>	<b>992,370,874</b>	<b>1,003,902,492</b>	<b>1,015,417,280</b>	<b>1,021,151,540</b>	<b>1,022,031,827</b>	<b>1,022,400,621</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000	11,811,000
Contract liabilities	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Borrowings	1,867,574	2,055,662	1,357,925	1,476,840	1,848,520	2,271,543	2,508,810	2,580,127	2,601,079	2,601,079
Provisions	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000	4,117,000
<b>Total current liabilities</b>	<b>19,045,574</b>	<b>19,233,662</b>	<b>18,535,925</b>	<b>18,654,840</b>	<b>19,026,520</b>	<b>19,449,543</b>	<b>19,686,810</b>	<b>19,758,127</b>	<b>19,779,079</b>	<b>19,779,079</b>
<b>Non-current liabilities</b>										
Borrowings	15,307,289	15,422,127	17,016,202	15,868,362	16,004,842	21,813,298	28,439,488	30,239,361	27,838,282	25,437,203
Provisions	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000	29,561,000
<b>Total non-current liabilities</b>	<b>44,868,289</b>	<b>44,983,127</b>	<b>46,577,202</b>	<b>45,429,362</b>	<b>45,565,842</b>	<b>51,374,298</b>	<b>58,000,488</b>	<b>59,800,361</b>	<b>57,399,282</b>	<b>54,998,203</b>
<b>Total liabilities</b>	<b>63,913,863</b>	<b>64,216,789</b>	<b>65,113,127</b>	<b>64,084,202</b>	<b>64,592,362</b>	<b>70,823,842</b>	<b>77,687,298</b>	<b>79,558,488</b>	<b>77,178,361</b>	<b>74,777,282</b>
<b>Net community assets</b>	<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,596</b>	<b>921,901,501</b>	<b>927,778,512</b>	<b>933,078,650</b>	<b>937,729,982</b>	<b>941,593,052</b>	<b>944,853,466</b>	<b>947,623,339</b>
<b>Community equity</b>										
Asset revaluation surplus	275,253,019	275,342,251	275,432,379	275,522,905	275,613,861	275,705,630	275,798,874	275,893,001	275,987,271	276,081,613
Retained surplus	625,993,334	633,254,310	640,079,217	646,378,596	652,164,651	657,373,020	661,931,109	665,700,051	668,866,196	671,541,726
<b>Total community equity</b>	<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,596</b>	<b>921,901,501</b>	<b>927,778,512</b>	<b>933,078,650</b>	<b>937,729,982</b>	<b>941,593,052</b>	<b>944,853,466</b>	<b>947,623,339</b>

# Maranoa Regional Council Cash Flow Statement

	Jun-22 Budget \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$	Jun-29F \$	Jun-30F \$	Jun-31F \$
<b>Cash flows from operating activities</b>										
Receipts from customers	64,626,971	64,230,450	65,181,061	66,145,741	67,124,697	68,118,143	69,126,292	70,149,361	71,187,571	72,241,147
Payments to suppliers and employees	(69,391,716)	(62,273,456)	(63,522,291)	(64,797,787)	(66,100,546)	(67,431,179)	(68,790,314)	(70,178,593)	(71,596,673)	(73,045,227)
Interest received	785,400	797,024	808,820	820,790	832,938	845,266	857,776	870,471	883,354	896,427
Rental income	834,814	847,169	859,707	872,431	885,343	898,446	911,743	925,237	938,930	952,827
Non-capital grants and contributions	25,949,775	19,838,867	20,132,483	20,430,443	20,732,814	21,039,659	21,351,046	21,667,042	21,987,714	22,313,132
Borrowing costs	(694,663)	(520,924)	(514,718)	(464,294)	(467,578)	(589,501)	(724,404)	(755,384)	(697,671)	(637,386)
<b>Net cash inflow from operating activities</b>	<b>22,110,581</b>	<b>22,919,130</b>	<b>22,945,062</b>	<b>23,007,324</b>	<b>23,007,669</b>	<b>22,880,834</b>	<b>22,732,138</b>	<b>22,678,133</b>	<b>22,703,225</b>	<b>22,720,921</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(42,727,921)	(26,158,690)	(29,350,319)	(24,963,516)	(25,792,585)	(30,083,906)	(37,187,270)	(32,030,267)	(25,233,601)	(25,054,715)
Grants, subsidies, contributions and donations	25,898,605	4,271,171	4,272,084	4,273,010	4,273,950	4,274,904	4,275,872	4,276,854	4,277,851	4,278,862
Contract assets and liabilities/payments for investment securities	(1,250,000)	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	620,364	470,000	1,416,000	638,000	1,000,000	459,000	1,171,000	1,447,500	959,000	1,346,000
<b>Net cash inflow from investing activities</b>	<b>(17,458,952)</b>	<b>(21,417,519)</b>	<b>(23,662,235)</b>	<b>(20,052,506)</b>	<b>(20,518,635)</b>	<b>(25,350,003)</b>	<b>(31,740,398)</b>	<b>(26,305,913)</b>	<b>(19,996,750)</b>	<b>(19,429,853)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	-	2,170,500	2,952,000	329,000	1,985,000	8,080,000	9,135,000	4,380,000	200,000	200,000
Repayment of borrowings	(1,711,081)	(1,867,574)	(2,055,662)	(1,357,925)	(1,476,840)	(1,848,520)	(2,271,543)	(2,508,810)	(2,580,127)	(2,601,079)
<b>Net cash inflow from financing activities</b>	<b>(1,711,081)</b>	<b>302,926</b>	<b>896,338</b>	<b>(1,028,925)</b>	<b>508,160</b>	<b>6,231,480</b>	<b>6,863,457</b>	<b>1,871,190</b>	<b>(2,380,127)</b>	<b>(2,401,079)</b>
<b>Total cash flows</b>										
<b>Net increase/(decrease) in cash and cash equivalent held</b>	<b>2,940,548</b>	<b>1,804,537</b>	<b>179,166</b>	<b>1,925,893</b>	<b>2,997,194</b>	<b>3,762,312</b>	<b>(2,144,803)</b>	<b>(1,756,590)</b>	<b>326,348</b>	<b>889,989</b>
<b>Opening cash and cash equivalents</b>	<b>61,026,286</b>	<b>63,966,834</b>	<b>65,771,370</b>	<b>65,950,536</b>	<b>67,876,429</b>	<b>70,873,623</b>	<b>74,635,935</b>	<b>72,491,132</b>	<b>70,734,542</b>	<b>71,060,890</b>
<b>Closing cash and cash equivalents</b>	<b>63,966,834</b>	<b>65,771,370</b>	<b>65,950,536</b>	<b>67,876,429</b>	<b>70,873,623</b>	<b>74,635,935</b>	<b>72,491,132</b>	<b>70,734,542</b>	<b>71,060,890</b>	<b>71,950,879</b>

**Maranoa Regional Council**  
**Statement of Income and Expenditure**

	Jun-22 Budget \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$	Jun-29F \$	Jun-30F \$	Jun-31F \$
<b>Revenue</b>										
<b>Operating revenue</b>										
General rates	32,733,047	33,217,496	33,709,115	34,208,010	34,714,288	35,228,060	35,749,435	36,278,527	36,815,449	37,360,318
Special rates and charges	725,708	736,448	747,348	758,409	769,633	781,024	792,583	804,313	816,217	828,297
Water	3,460,000	3,511,208	3,563,174	3,615,909	3,669,424	3,723,732	3,778,843	3,834,770	3,891,524	3,949,119
Water consumption, rental and sundries	2,405,000	2,440,594	2,476,715	2,513,370	2,550,568	2,588,316	2,626,624	2,665,498	2,704,947	2,744,980
Sewerage	2,760,000	2,800,848	2,842,301	2,884,367	2,927,055	2,970,376	3,014,337	3,058,949	3,104,222	3,150,164
Waste management	1,562,700	1,585,828	1,609,298	1,633,116	1,657,286	1,681,814	1,706,705	1,731,964	1,757,597	1,783,609
Less: discounts	(1,322,477)	(1,342,050)	(1,361,912)	(1,382,068)	(1,402,523)	(1,423,280)	(1,444,345)	(1,465,721)	(1,487,414)	(1,509,427)
Less: pensioner remissions	(135,000)	(136,998)	(139,026)	(141,083)	(143,171)	(145,290)	(147,440)	(149,623)	(151,837)	(154,084)
Net rates, levies and charges	42,188,978	42,813,375	43,447,013	44,090,029	44,742,561	45,404,751	46,076,741	46,758,677	47,450,705	48,152,976
Fees and charges	2,594,085	2,632,477	2,671,438	2,710,975	2,751,098	2,791,814	2,833,133	2,875,063	2,917,614	2,960,795
Rental income	834,814	847,169	859,707	872,431	885,343	898,446	911,743	925,237	938,930	952,827
Interest received	785,400	797,024	808,820	820,790	832,938	845,266	857,776	870,471	883,354	896,427
Recoverable works and sales revenue	17,226,663	16,128,618	16,367,321	16,609,558	16,855,379	17,104,839	17,357,990	17,614,888	17,875,589	18,140,147
Other income	2,617,245	2,655,980	2,695,289	2,735,179	2,775,660	2,816,739	2,858,427	2,900,732	2,943,663	2,987,229
Grants, subsidies, contributions and donations	25,949,775	19,838,867	20,132,483	20,430,443	20,732,814	21,039,659	21,351,046	21,667,042	21,987,714	22,313,132
Total operating revenue	92,196,960	85,713,511	86,982,071	88,269,405	89,575,792	90,901,514	92,246,857	93,612,110	94,997,569	96,403,533
<b>Capital revenue</b>										
Government subsidies and grants—capital	23,795,324	4,209,500	4,209,500	4,209,500	4,209,500	4,209,500	4,209,500	4,209,500	4,209,500	4,209,500
Contributions—capital	2,042,281	-	-	-	-	-	-	-	-	-
Developer Contribution/Infrastructure Charges	61,000	61,671	62,584	63,510	64,450	65,404	66,372	67,354	68,351	69,362
Grants, subsidies, contributions and donations	25,898,605	4,271,171	4,272,084	4,273,010	4,273,950	4,274,904	4,275,872	4,276,854	4,277,851	4,278,862
Total revenue	118,095,565	89,984,682	91,254,154	92,542,415	93,849,742	95,176,418	96,522,728	97,888,964	99,275,420	100,682,396
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	31,992,619	32,785,317	33,597,727	34,430,340	35,283,660	36,158,204	37,054,498	37,973,087	38,914,526	39,879,384
Materials and services	37,399,097	29,488,139	29,924,564	30,367,447	30,816,885	31,272,975	31,735,815	32,205,505	32,682,147	33,165,843
Finance costs	694,663	520,924	514,718	464,294	467,578	589,501	724,404	755,384	697,671	637,386
Depreciation and amortisation	19,292,810	19,929,325	20,392,239	20,980,956	21,495,564	21,947,369	22,449,921	23,186,045	23,814,931	24,324,253
Total operating expenses	89,379,189	82,723,705	84,429,247	86,243,037	88,063,687	89,968,049	91,964,640	94,120,022	96,109,275	98,006,866
<b>Net result</b>	<b>28,716,376</b>	<b>7,260,976</b>	<b>6,824,907</b>	<b>6,299,379</b>	<b>5,786,055</b>	<b>5,208,369</b>	<b>4,558,089</b>	<b>3,768,942</b>	<b>3,166,145</b>	<b>2,675,530</b>
<b>Operating result</b>										
Operating revenue	92,196,960	85,713,511	86,982,071	88,269,405	89,575,792	90,901,514	92,246,857	93,612,110	94,997,569	96,403,533
Operating expenses	89,379,189	82,723,705	84,429,247	86,243,037	88,063,687	89,968,049	91,964,640	94,120,022	96,109,275	98,006,866
<b>Operating result</b>	<b>2,817,771</b>	<b>2,989,805</b>	<b>2,552,823</b>	<b>2,026,369</b>	<b>1,512,105</b>	<b>933,465</b>	<b>282,217</b>	<b>(507,912)</b>	<b>(1,111,706)</b>	<b>(1,603,332)</b>

Maranoa Regional Council Statement of Changes in Equity										
	Jun-22 Budget \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$	Jun-29F \$	Jun-30F \$	Jun-31F \$
<b>Asset revaluation surplus</b>										
Opening balance	275,164,410	275,253,019	275,342,251	275,432,379	275,522,905	275,613,861	275,705,630	275,798,874	275,893,001	275,987,271
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	88,609	89,232	90,128	90,526	90,956	91,769	93,243	94,128	94,269	94,343
<b>Closing balance</b>	275,253,019	275,342,251	275,432,379	275,522,905	275,613,861	275,705,630	275,798,874	275,893,001	275,987,271	276,081,613
<b>Retained surplus</b>										
Opening balance	597,276,958	625,993,334	633,254,310	640,079,217	646,378,596	652,164,651	657,373,020	661,931,109	665,700,051	668,866,196
Net result	28,716,376	7,260,976	6,824,907	6,299,379	5,786,055	5,208,369	4,558,089	3,768,942	3,166,145	2,675,530
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
<b>Closing balance</b>	625,993,334	633,254,310	640,079,217	646,378,596	652,164,651	657,373,020	661,931,109	665,700,051	668,866,196	671,541,726
<b>Total</b>										
Opening balance	872,441,368	901,246,353	908,596,561	915,511,595	921,901,500	927,778,511	933,078,649	937,729,981	941,593,051	944,853,466
Net result	28,716,376	7,260,976	6,824,907	6,299,379	5,786,055	5,208,369	4,558,089	3,768,942	3,166,145	2,675,530
Increase in asset revaluation surplus	88,609	89,232	90,128	90,526	90,956	91,769	93,243	94,128	94,269	94,343
<b>Closing balance</b>	<b>901,246,353</b>	<b>908,596,561</b>	<b>915,511,595</b>	<b>921,901,500</b>	<b>927,778,511</b>	<b>933,078,649</b>	<b>937,729,981</b>	<b>941,593,051</b>	<b>944,853,466</b>	<b>947,623,338</b>

## Draft Revenue Statement 2021/22

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

(2) *The budget must also include-*

(b) *a revenue statement; and*





# Revenue Statement

## 2021-22

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## Revenue Statement 2021/22

### 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 2021/22 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 2021/22

Rates and Charges Rebate and 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 this 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 five percent (5%) 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 four hundredths percent (4%) 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 (4% - 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 and considered in accordance with Council's Rate Recovery Policy.

### 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 Resources (included in Attachment 2). In the 2021/22 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	0.14535714	\$ 469.52	0%
2.	Residential B	0.02295102	\$617.32	0%
3.	Residential C	0.02315050	\$1,026.32	0%
4.	Residential D	0.00926014	\$2,315.04	0%
5.	Large Housesite & Small Rural & Rural Residential A	0.05094806	\$626.06	0%
6.	Large Housesite & Small Rural & Rural Residential B	0.02915190	\$823.10	0%
7.	Large Housesite & Small Rural & Rural Residential C	0.02160708	\$1,224.38	0%
8.	Large Housesite & Small Rural & Rural Residential D	0.01537582	\$2,160.70	0%
9.	Commercial & Industrial	0.01408428	\$743.26	0%
10.	Caravan Parks	0.00730346	\$743.26	0%
11.	Shopping Centre (> 2,500sqm)	0.00617984	\$74,659.38	0%
12.	Transformers	0.08743138	\$1,613.56	0%
13.	Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	0.00667762	\$843.28	0%
14.	Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0.00667762	\$1,443.74	0%
15.	Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0.00667762	\$5,775.00	0%
16.	Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0.00321362	\$11,550.00	0%
17.	Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0.00667762	\$23,100.00	0%
18.	Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0.00667762	\$34,650.00	0%
19.	Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0.00667762	\$69,300.00	0%
20.	Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0.00667762	\$5,775.00	0%
21.	Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	0.00667762	\$23,100.00	0%
22.	Refinery	17.63711330	\$250,307.20	0%
23.	Petroleum Leases A (< = 10,000 ha)	1.21393274	\$106,279.94	0%
24.	Petroleum Leases B (10,001 ha - 20,000 ha)	0.68745812	\$202,603.38	0%
25.	Petroleum Leases C (20,001 ha - 30,000 ha)	0.97267694	\$289,433.42	0%
26.	Other Gas & Oil A (< = 6 ha)	0.81272922	\$24,532.36	0%
27.	Other Gas & Oil B (> 6 ha - 1,000 ha)	1.08363898	\$39,131.38	0%
28.	Other Gas & Oil C (> 1,000 ha)	1.31442810	\$96,323.42	0%
29.	Accommodation Work Camps D (1 - 20)	0.11581094	\$2,416.06	0%
30.	Accommodation Work Camps E (21 - 50)	0.41089556	\$31,891.86	0%
31.	Accommodation Work Camps F (51 - 150)	0.14626740	\$106,306.20	0%
32.	Accommodation Work Camps G (151 - 250)	2.00577736	\$212,612.40	0%

TABLE 1 – DIFFERENTIAL GENERAL RATES				
Category		Rate in the Dollar \$	Minimum General Rate	Capped Percentage
33.	Large Accommodation Work Camps in Urban Area A (251 - 500)	0.44471376	\$398,648.26	0%
34.	Large Accommodation Work Camps in Urban Area B (501 - 750)	0.44471376	\$664,413.76	0%
35.	Large Accommodation Work Camps in Urban Area C (> 750)	0.44471376	\$1,063,062.00	0%
36.	Large Accommodation Work Camps A (251 - 500)	0.49190360	\$398,648.26	0%
37.	Large Accommodation Work Camps B (501 - 750)	0.79001510	\$664,413.76	0%
38.	Large Accommodation Work Camps C (> 750)	1.24118714	\$1,063,062.00	0%
39.	Rural > = 80ha	0.01483164	\$757.30	0%
40.	Rural > = 20ha - < 80ha	0.01235966	\$626.06	0%
41.	Intensive Animal Industry (1,000 - 1,999 SCU)	0.00354768	\$1,555.84	0%
42.	Intensive Animal Industry (2,000 - 2,999 SCU)	0.00257416	\$3,111.72	0%
43.	Intensive Animal Industry (3,000 - 3,999 SCU)	0.00368590	\$4,667.56	0%
44.	Intensive Animal Industry (4,000 - 4,999 SCU)	0.00617984	\$6,223.44	0%
45.	Intensive Animal Industry (5,000 - 7,499 SCU)	0.00984718	\$7,779.28	0%
46.	Intensive Animal Industry (7,500 - 9,999 SCU)	0.00617984	\$11,668.94	0%
47.	Intensive Animal Industry (10,000 - 14,999 SCU)	0.00617984	\$15,558.60	0%
48.	Intensive Animal Industry (15,000 -19,999 SCU)	0.00555664	\$23,337.88	0%
49.	Intensive Animal Industry ( > = 20,000 SCU)	0.00617984	\$31,117.20	0%
50.	Pump Sites & Bores	0.01229672	\$330.66	0%
51.	Community Purposes (not for profit)	0.00845946	\$596.92	0%
52.	Other Land (not categorised elsewhere)	0.02020086	\$743.26	0%
53.	Solar Farm 1MW to < 10MW	0.00617984	\$3,563.00	0%
54.	Solar Farm 10MW to < 20MW	0.00617984	\$10,689.00	0%
55.	Solar Farm 20MW to < 40MW	0.00617984	\$21,378.00	0%
56.	Solar Farm 40MW to < 60MW	0.00617984	\$35,630.00	0%
57.	Solar Farm 60MW to < 100MW	0.00617984	\$57,008.00	0%
58.	Solar Farm 100MW to < 200MW	0.00617984	\$106,890.00	0%
59.	Solar Farm 200MW to < 300MW	0.00617984	\$178,150.00	0%
60.	Solar Farm 300MW to < 400MW	0.00617984	\$249,410.00	0%
61.	Solar Farm 400MW to < 500MW	0.00617984	\$320,670.00	0%
62.	Solar Farm > = 500MW	0.00617984	\$391,930.00	0%
63.	Abattoir < 75,000 kills	0.00617984	\$626.06	0%
64.	Abattoir > = 75,000 kills	0.00617984	\$757.30	0%
65.	Petroleum Leases D (30,001 ha - 40,000 ha)	1.25000000	\$435,000.00	0%
66.	Petroleum Leases E (40,001 ha - 50,000 ha)	1.25000000	\$580,000.00	0%
67.	Petroleum Leases F (50,001 ha - 60,000 ha)	1.25000000	\$725,000.00	0%
68.	Petroleum Leases G (60,001 ha - 70,000 ha)	1.25000000	\$870,000.00	0%

TABLE 1 – DIFFERENTIAL GENERAL RATES

Category	Rate in the Dollar \$	Minimum General Rate	Capped Percentage
69. Petroleum Leases H (70,001 ha - 80,000 ha)	1.25000000	\$1,015,000.00	0%
70. Petroleum Leases I (80,001 ha - 90,000 ha)	1.25000000	\$1,160,000.00	0%
71. Petroleum Leases J (90,001 ha - 100,000 ha)	1.25000000	\$1,305,000.00	0%
72. Petroleum Leases K (100,001 ha - 120,000 ha)	1.25000000	\$1,450,000.00	0%
73. Petroleum Leases L (120,001 ha - 140,000 ha)	1.25000000	\$1,740,000.00	0%
74. Petroleum Leases M (140,001 ha - 160,000 ha)	1.25000000	\$2,030,000.00	0%
75. Petroleum Leases N (160,001 ha - 180,000 ha)	1.25000000	\$2,320,000.00	0%
76. Petroleum Leases O (180,001 ha - 200,000 ha)	1.25000000	\$2,610,000.00	0%
77. Petroleum Leases P (200,001 ha - 250,000 ha)	1.25000000	\$2,900,000.00	0%
78. Petroleum Leases Q (>250,000 ha)	1.25000000	\$3,625,000.00	0%

## 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:

- 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 during the 2021/22 financial year; or
- e) The rating category of the land in 2020/21 financial year, changes in the 2021/22 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	2021/22 Charge
Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin	\$258.88
each additional 240 Litre wheelie bin	\$258.88
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$517.76
Industrial Bin Service	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$458.34
Industrial Bin – 1 weekly collection	\$916.68
Industrial Bin – 2 weekly collection	\$1,833.38
Industrial Bin – 3 weekly collection	\$2,750.06
Industrial Bin – 1 fortnightly collection	\$458.34

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 sewerage 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	2021/22 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$212.24
Urinal (600mm) <sup>(1)(3)</sup>	\$424.48
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$792.38
Urinal (> 1200mm) additional rate per 600mm	\$325.44
1st Pedestal	\$424.48
2nd Pedestal	\$367.90
Additional Pedestals (per pedestal)	\$325.44
Government Pedestals	\$580.14
<b>Other Services</b>	
Trade Waste <sup>(2)</sup>	\$488.10

(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 2021 to 30 June 2022, 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 kilolitre of water used (consumed).

Water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.

### 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	2021/22 Charge
Vacant (i.e. No connection)	\$240.00
20mm meter connection	\$480.00
25mm meter connection	\$748.80
30mm meter connection	\$1,080.02
40mm meter connection	\$1,920.02
50mm meter connection	\$3,000.04
60mm meter connection	\$4,320.08
70mm meter connection	\$5,851.58
80mm meter connection	\$7,680.14
90mm meter connection	\$9,673.02
100mm meter connection	\$12,000.24
150mm meter connection	\$15,000.28

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 92 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 2021/22 financial year, the first billing period will comprise usage for the period 1 June 2021 to 30 November 2021 (with readings to occur no greater than 14 days prior to or post 1 June 2021 and 30 November 2021).

For the 2020/21 financial year, the second billing period will comprise usage for the period 1 December 2021 to 31 May 2021 (with readings to occur no greater than 14 days prior to or post 1 December 2021 and 31 May 2022).

## 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)	\$/Unit	Allocated Units	2021/22 Charge
<b>Commercial, Industrial</b>				
0 - 833.91 m <sup>2</sup>	750	\$11.34	64	\$725.76
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$11.34	106	\$1,202.04
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$11.34	5	\$56.70
<b>Laundries, Butchers, Bakers, Garages</b>				
0 - 200 m <sup>2</sup>	750	\$11.34	64	\$725.76
201 - 400 m <sup>2</sup>	1,406	\$11.34	120	\$1,360.80
401 - 1,600 m <sup>2</sup>	1,828	\$11.34	156	\$1,769.04
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>				
0 - 200 m <sup>2</sup>	433	\$11.34	37	\$419.58
201 - 600 m <sup>2</sup>	843	\$11.34	72	\$816.48
<b>Hotels</b>				
Hotels	2,625	\$11.34	224	\$2,540.16
<b>Bowls Clubs, Golf Clubs</b>				
Bowls Club	1,875	\$11.34	160	\$1,814.40
Golf Club	1,875	\$11.34	160	\$1,814.40
<b>Places of Worship</b>				
Churches	433	\$11.34	37	\$419.58



### 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)	2021/22 Charge
Vacant land water supply connection	1	222	\$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	\$342.44
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$342.44
Private residence / flat with one business	1.5	333	\$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	\$684.88
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,027.32
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,369.76
State/Pre-School	7	1,554	\$2,397.08

## 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 0.00017 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:

- 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.
- The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural > = 80 ha, in the 2021/22 financial year.
- The estimated cost of carrying out the overall plan is \$ 408,204. The State Government Precept Special Rate will levy an estimated \$ 408.204 towards the total estimated cost of carrying out the activity.
- 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 0.00012355 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:

- i) 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.
- ii) The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural > = 80 ha in the 2021/22 financial year.
- iii) The estimated cost of carrying out the activity the subject of the overall plan is \$574,000. The Pest Management Special Rate will levy an estimated \$ 297,000 towards the total estimated cost of carrying out the activity.
- iv) 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 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	2021/22 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:

- i) 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.
- ii) 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).
- iii) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
- iv) 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 \$234.76 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 and consumption charges 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 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 in accordance with the Rates and Charges Rebates and Concessions Policy (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:

- i. Fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the
- ii. 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
- iii. 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.

**14. OTHER STATE GOVERNMENT LEVIES**

Maranoa Regional Council will collect, if required, other levies introduced during the 2021/22 financial year on behalf of the Queensland 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 Resources (Table 1 – Differential Rating Categories 2020/21). 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.

### 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);
  - v. Land vested in, or placed under the management and control of, a person under an Act for:
  - vi. A public purpose that is a recreational or sporting purpose; or
  - vii. A charitable purpose.

Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 1 – Residential A</b>	
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.
<b>Category 2 – Residential B</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.
<b>Category 3 – Residential C</b>	
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.
<b>Category 4 – Residential D</b>	
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.
<b>Category 5 – Large Housesite or Small Rural or Rural Residential A</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 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.

Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 6 – Large Housesite or Small Rural or Rural Residential B</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.
<b>Category 7 – Large Housesite or Small Rural or Rural Residential C</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 \$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.
<b>Category 8 – Large Housesite or Small Rural or Rural Residential D</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 \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
<b>Category 9 – Commercial and/or Industrial</b>	
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.
<b>Category 10 - Caravan Parks</b>	
Land used, or capable of being used, in whole or in part, for a caravan park.	Land having the land use code of 49.
<b>Category 11 – Shopping Centre (&gt;2,500sqm)</b>	
Land used for the purpose of a shopping centre with a gross floor area exceeding 2,500m <sup>2</sup> , 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.
<b>Category 12 – Transformers</b>	
Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.
<b>Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (&lt;= 5,000 tpa, &lt;= 1 ha)</b>	
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.
<b>Category 14 – Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 - 20,000 tpa)</b>	
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.
<b>Category 15 – Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)</b>	
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.
<b>Category 16 – Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)</b>	
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.
<b>Category 17 – Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)</b>	
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.



Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 18 – Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)</b>	
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.
<b>Category 19 – Extractive Industry/Waste Processing, Recycling or Disposal G (&gt; 500,000 tpa)</b>	
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.
<b>Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha - 50 ha, tonnage unknown)</b>	
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.
<b>Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (&gt; 50 ha, tonnage unknown)</b>	
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.
<b>Category 22 – Refinery</b>	
Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.
<b>Category 23 - Petroleum Leases A (&lt; = 10,000 ha)</b>	
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
<b>Category 24 - Petroleum Leases B (10,001 ha - 20,000 ha)</b>	
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.
<b>Category 25 - Petroleum Leases C (20,001 ha – 30,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 20,000 but less than or equal to 30,000 hectares.	Land having the land use code of 40.
<b>Category 26 – Gas &amp; Oil A (&lt; = 6ha)</b>	
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.
<b>Category 27 – Gas &amp; Oil B (&gt; 6 ha - 1,000 ha)</b>	
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.
<b>Category 28 – Gas &amp; Oil C (&gt; 1,000 ha)</b>	
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.
<b>Category 29 – Accommodation Work Camps D * (1 - 20)</b>	
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.	
<b>Category 30 – Accommodation Work Camps E * (21 - 50)</b>	
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.	

Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 31 – Accommodation Work Camps F * (51 - 150)</b>	
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.	
<b>Category 32 – Accommodation Work Camps G * (151 - 250)</b>	
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.	
<b>Category 33 – Large Accommodation Work Camps in Urban Area A * (251 - 500)</b>	
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.	
<b>Category 34 – Large Accommodation Work Camps in Urban Area B * (501 - 750)</b>	
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.	
<b>Category 35 – Large Accommodation Work Camps in Urban Area C * (&gt; 750)</b>	
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.	
<b>Category 36 – Large Accommodation Work Camps A * (251 - 500)</b>	
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.	
<b>Category 37 – Large Accommodation Work Camps B *(501-750)</b>	
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.	
<b>Category 38 – Large Accommodation Work Camps C *(&gt; 750)</b>	
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.	
<b>Category 39 – Rural &gt; = 80 ha</b>	
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.
<b>Category 40 – Rural &gt; = 20 ha - &lt; 80 ha</b>	
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.
<b>Category 41 – Intensive Animal Industry (1,000 - 1,999)</b>	
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.
<b>Category 42 – Intensive Animal Industry (2,000 - 2,999)</b>	
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.
<b>Category 43 – Intensive Animal Industry (3,000 - 3,999)</b>	
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.



Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 44 – Intensive Animal Industry (4,000 - 4,999)</b>	
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.
<b>Category 45 – Intensive Animal Industry (5,000 - 7,499)</b>	
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.
<b>Category 46 – Intensive Animal Industry (7,500 - 9,999)</b>	
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.
<b>Category 47 – Intensive Animal Industry (10,000 - 14,999)</b>	
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.
<b>Category 48 – Intensive Animal Industry (15,000 - 19,999)</b>	
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.
<b>Category 49 – Intensive Animal Industry (&gt; = 20,000)</b>	
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.
<b>Category 50 – Pump Sites &amp; Bores</b>	
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.
<b>Category 51 – Community Purposes (not for profit)</b>	
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.
<b>Category 52 – Other Land (not categorised elsewhere)</b>	
Land not included in any of the other categories.	
<b>Category 53 - Solar Farm 1MW to &lt; 10MW</b>	
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.	
<b>Category 54 - Solar Farm 10MW to &lt; 20MW</b>	
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.	
<b>Category 55 - Solar Farm 20MW to &lt; 40MW</b>	
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.	
<b>Category 56 - Solar Farm 40MW to &lt; 60MW</b>	
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	
Description	Identification
<b>Category 57 - Solar Farm 60MW to &lt; 100MW</b>	
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.	
<b>Category 58 - Solar Farm 100MW to &lt; 200MW</b>	
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.	
<b>Category 59 - Solar Farm 200MW to &lt; 300MW</b>	
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.	
<b>Category 60 - Solar Farm 300MW to &lt; 400MW</b>	
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.	
<b>Category 61 - Solar Farm 400MW to &lt; 500MW</b>	
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.	
<b>Category 62 - Solar Farm &gt; = 500MW</b>	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.	
<b>Category 63 – Abattoir &lt; 75,000 kills</b>	
Land used, in whole or in part, as an abattoir with less than 75,000 kills annually	
<b>Category 64 – Abattoir &gt;= 75,000 kills</b>	
Land used, in whole or in part, as an abattoir with equal to or more than 75,000 kills annually	
<b>Category 65 - Petroleum Leases D (30,001 ha - 40,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 30,000 but less than or equal to 40,000 hectares.	Land having the land use code of 40.
<b>Category 66 - Petroleum Leases E (40,001 ha - 50,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 40,000 but less than or equal to 50,000 hectares.	Land having the land use code of 40
<b>Category 67 - Petroleum Leases F (50,001 ha - 60,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 50,000 but less than or equal to 60,000 hectares.	Land having the land use code of 40.
<b>Category 68 - Petroleum Leases G (60,001 ha - 70,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 60,000 but less than or equal to 70,000 hectares.	Land having the land use code of 40.
<b>Category 69 - Petroleum Leases H (70,001 ha - 80,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 70,000 but less than or equal to 80,000 hectares.	Land having the land use code of 40
<b>Category 70 - Petroleum Leases I (80,001 ha - 90,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 80,000 but less than or equal to 90,000 hectares.	Land having the land use code of 40.
<b>Category 71 - Petroleum Leases J (90,001 ha - 100,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 90,000 but less than or equal to 100,000 hectares.	Land having the land use code of 40.
<b>Category 72 - Petroleum Leases K (100,001 ha - 120,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 100,000 but less than or equal to 120,000 hectares.	Land having the land use code of 40

Table 1 - Differential Rating Categories	
Description	Identification
<b>Category 73 - Petroleum Leases L (120,001 ha - 140,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 120,000 but less than or equal to 140,000 hectares.	Land having the land use code of 40.
<b>Category 74 - Petroleum Leases M (140,001 ha - 160,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 140,000 but less than or equal to 160,000 hectares.	Land having the land use code of 40.
<b>Category 75 - Petroleum Leases N (160,001 ha - 180,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 160,000 but less than or equal to 180,000 hectares.	Land having the land use code of 40.
<b>Category 76 - Petroleum Leases O (180,001 ha - 200,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 180,000 but less than or equal to 200,000 hectares.	Land having the land use code of 40.
<b>Category 77 - Petroleum Leases P (200,001 ha - 250,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 200,000 but less than or equal to 250,000 hectares.	Land having the land use code of 40.
<b>Category 78 - Petroleum Leases Q (&gt;250,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 250,000 hectares.	Land having the land use code of 40.

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).<sup>2</sup>

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

<sup>2</sup> 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.

**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:

- Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
- Flats, units and residential strata title properties are levied per flat, unit or strata title unit, for the first pedestal only. No additional charges apply for extra pedestals.
- Non Residential / Non Strata properties are levied per sewerage pedestal. Example - commercial premises with 3 pedestals will attract a charge for each pedestal.
- Non Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
- Where multiple lots are included on one Rate Assessment, a sewerage utility charge will apply for each lot. Example - a house and vacant lot together, 2 sewerage utility charges are levied.
- 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 sewerage utility charge.
- 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

### 7.0 COUNCIL 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.

#### 7.1 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 Rates and Charges Rebate and Concession Policy.

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 Pensioner Concession		
Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$234.76

#### 7.2 Non-Profit Community Organisation Concession

Council will consider applications from non-profit organisations in accordance with Council's adopted Rates and Charges Rebate and Concession Policy.

#### 7.3 Other Concession

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*.

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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**

### **8.0 STATE GOVERNMENT SUBSIDIES & LEVIES**

#### **8.1 State Government Pensioner Rate Subsidy Scheme**

In addition to Council's Pensioner Concession, the State 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, Disability Services and Seniors.

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.

## ATTACHMENT 2 - LAND USE CODES

Land Use Codes	
Residential	
01	Vacant Urban Land
02	Single Unit Dwelling
03	Multi Unit Dwelling (Flats)
04	Vacant - Large Housesite
05	Dwelling - Large Homesite
06	Outbuildings
07	Guest House (Private) Hotel
08	Building Units (Primary Use Only)
09	Group Title (Primary Use Only)
Retail Business & Commercial	
10	Combined Multi Dwelling & Shops
11	Shop - Single
12	Shopping Group (More than 6)
13	Shopping Group (2 - 6 Shops)
14	Shops - Main Retail (Central Business District)
15	Shops - Secondary Retail (Fringe CBD)
16	Drive-in Shopping Centre
17	Restaurant
18	Special Tourist Attraction
19	Walkway
20	Marina
21	Residential Institutions (Non-Medical Care)
22	Car Park



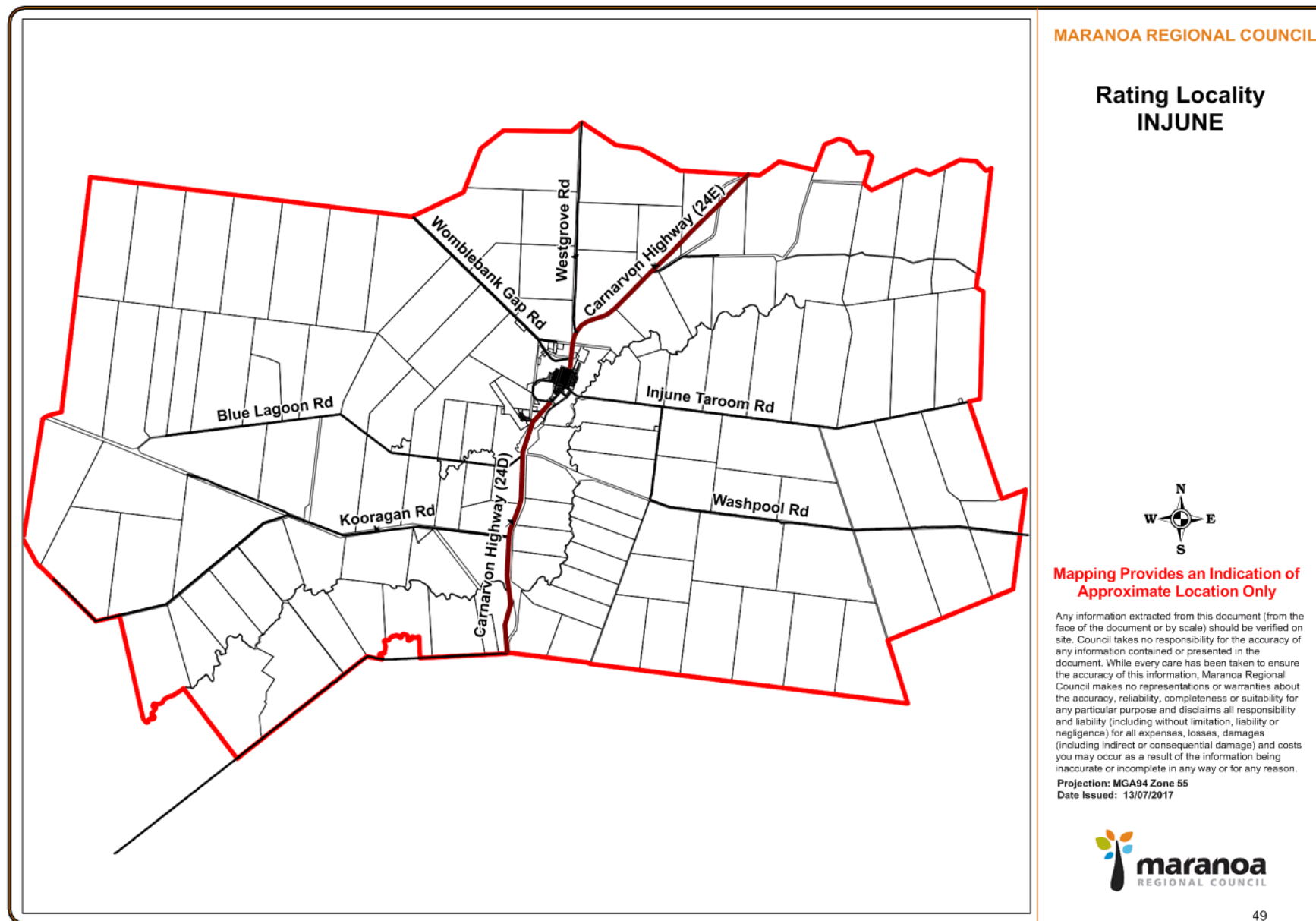
Land Use Codes	
23	Retail Warehouse
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)
25	Professional Offices
26	Funeral Parlour
27	Hospital, Conv. Homes (Medical Care) Private
Transport & Storage	
28	Warehouse & Bulk Stores
29	Transport Terminal
30	Service Station
31	Oil Depot & Refinery
32	Wharves
33	Builders Yard, Contractors Yard
34	Cold Stores - Iceworks
Industrial	
35	General Industry
36	Light Industry
37	Noxious/Offensive Industry (including Abattoir)
38	Advertising - Hoarding
39	Harbour Industries
40	Extractive
Other Business	
41	Child Care - excluding Kindergarten
42	Hotel/Tavern
43	Motel
44	Nurseries (Plants)

Land Use Codes	
45	Theatres & Cinemas
46	Drive-in Theatre
47	Licensed Clubs
48	Sports Clubs/Facilities
49	Caravan Parks
50	Other Clubs (Non-Business)
Special Uses	
51	Religious
52	Cemeteries
53	Commonwealth (Secondary Use Only)
54	State (Secondary Use Only)
55	Library
56	Sportsground, Racecourse, Airfield
57	Parks, Gardens
58	Educational - Including Kindergarten
59	Local Authority (Secondary Use Only)
Sheep Grazing	
60	Sheep Grazing - Dry
61	Sheep Breeding
62	Not Allocated
63	Not Allocated
Cattle Grazing	
64	Cattle Grazing & Breeding
65	Cattle Breeding & Fattening
66	Cattle Fattening

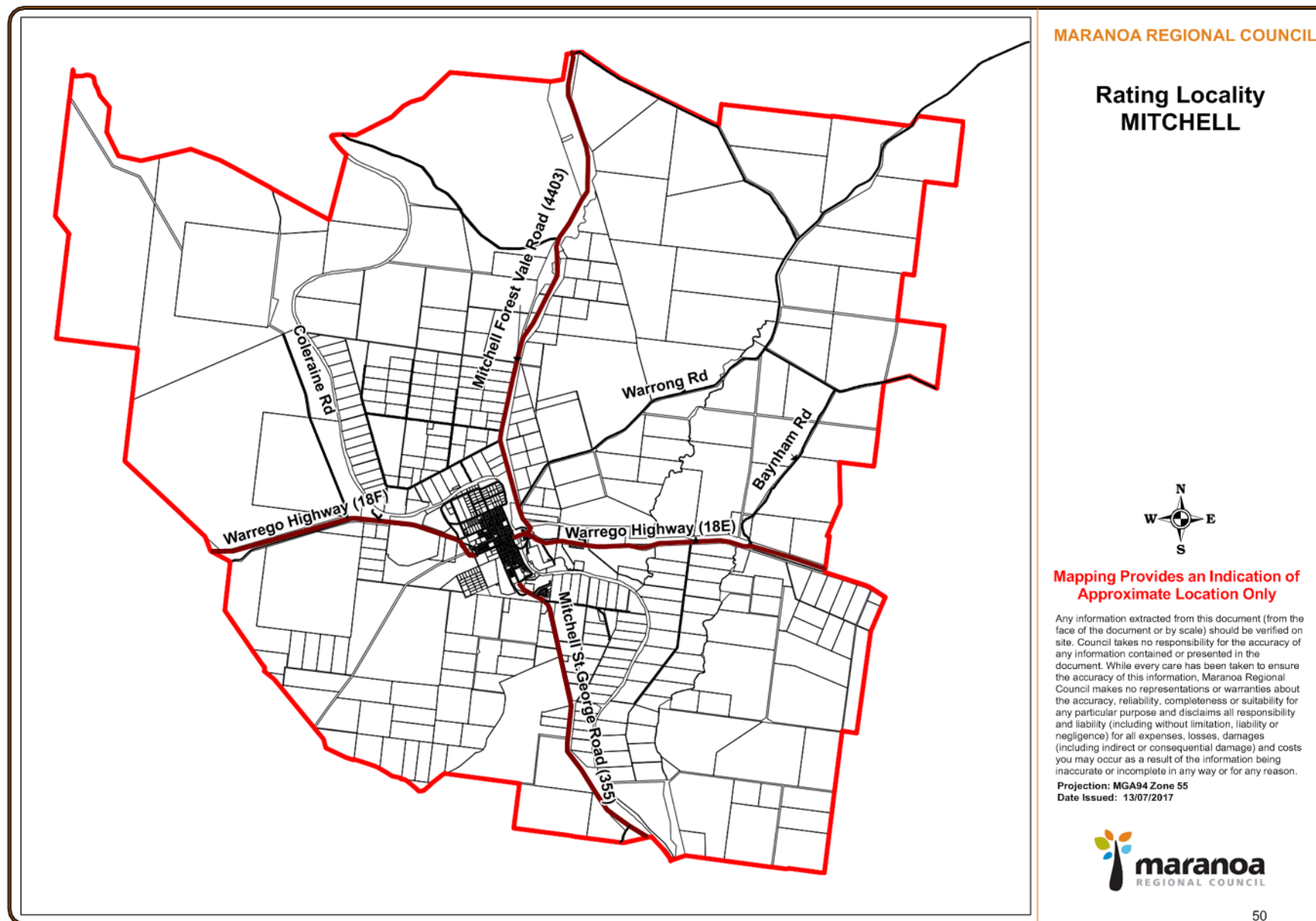
Land Use Codes	
67	Goats
Dairy Cattle	
68	Milk - Quota
69	Milk - No Quota
70	Cream
Agricultural	
71	Oil Seeds
72	P/use-Sec.25;S/use-Higher Use
73	Grains
74	Turf Farms
75	Sugar Cane
76	Tobacco
77	Cotton
78	Rice
79	Orchards
80	Tropical Fruits
81	Pineapples
82	Vineyards
83	Small Crops & Fodder - Irrigated
84	Small Crops & Fodder - Non Irrigated
Other Rural Uses	
85	Pigs
86	Horses
87	Poultry

Land Use Codes	
88	Forestry & Logs
89	Animals - Special
90	Stratum
91	Transformers
92	Defence Force Establishment
93	Peanuts
94	Vacant Rural Land (excl. 01 & 04)
95	Reservoir, Dams, Bores
General Industry	
96	Public Hospital
97	Welfare Homes/Institutions
98	Sect II(i)(vii) Applies (Secondary Use Only)
99	Community Protection Centre

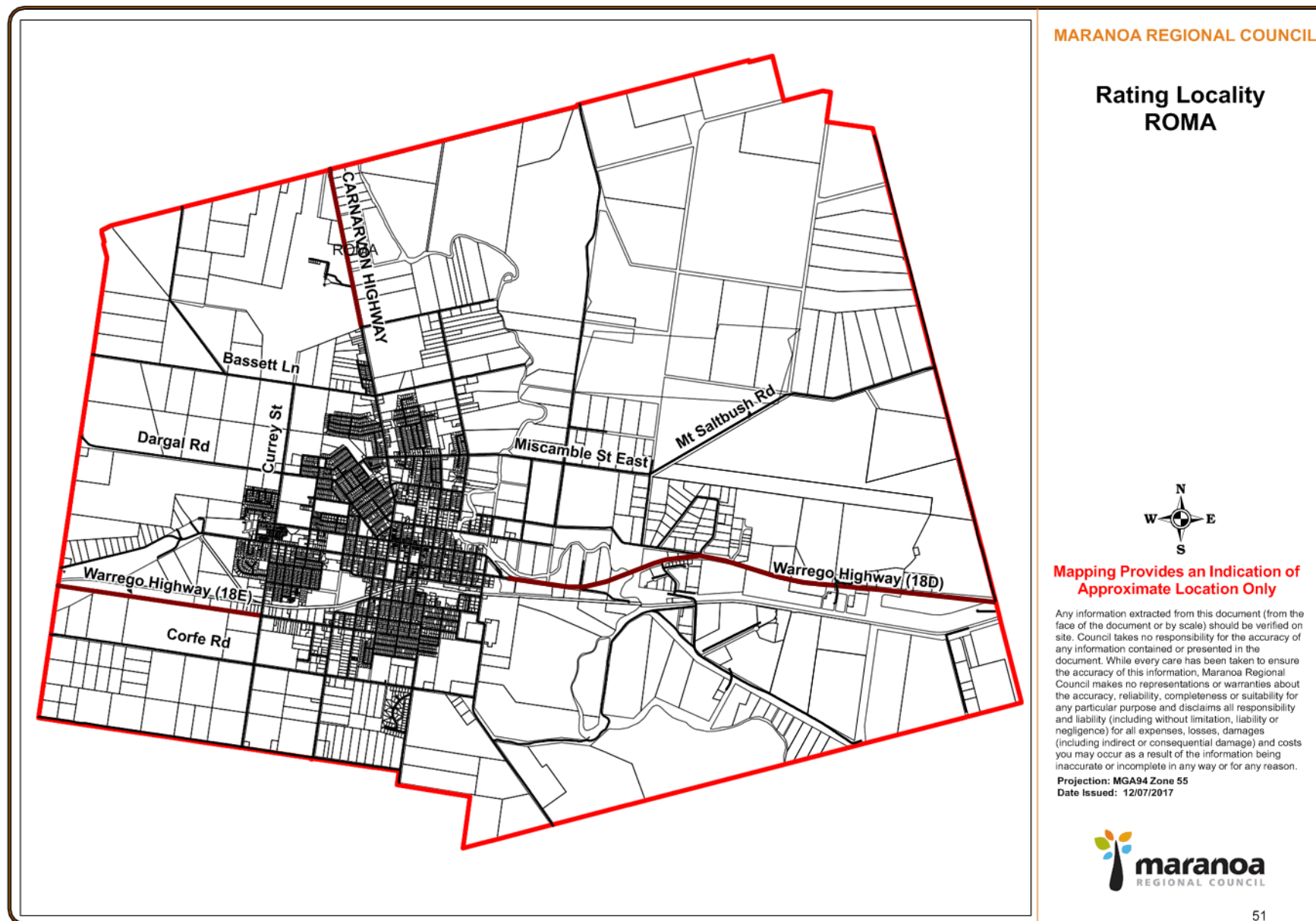
## Appendix 1



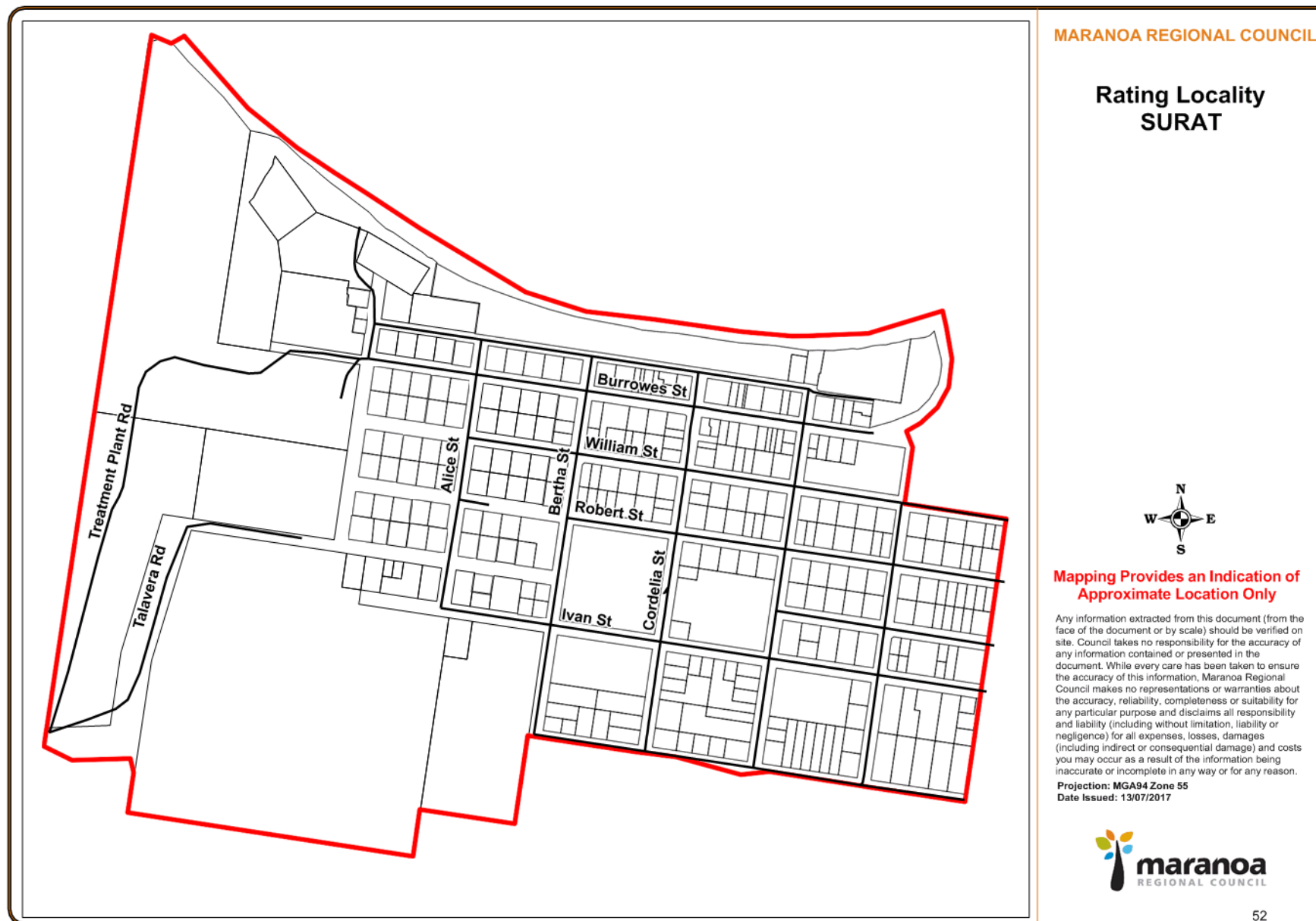
## Appendix 2



## Appendix 3

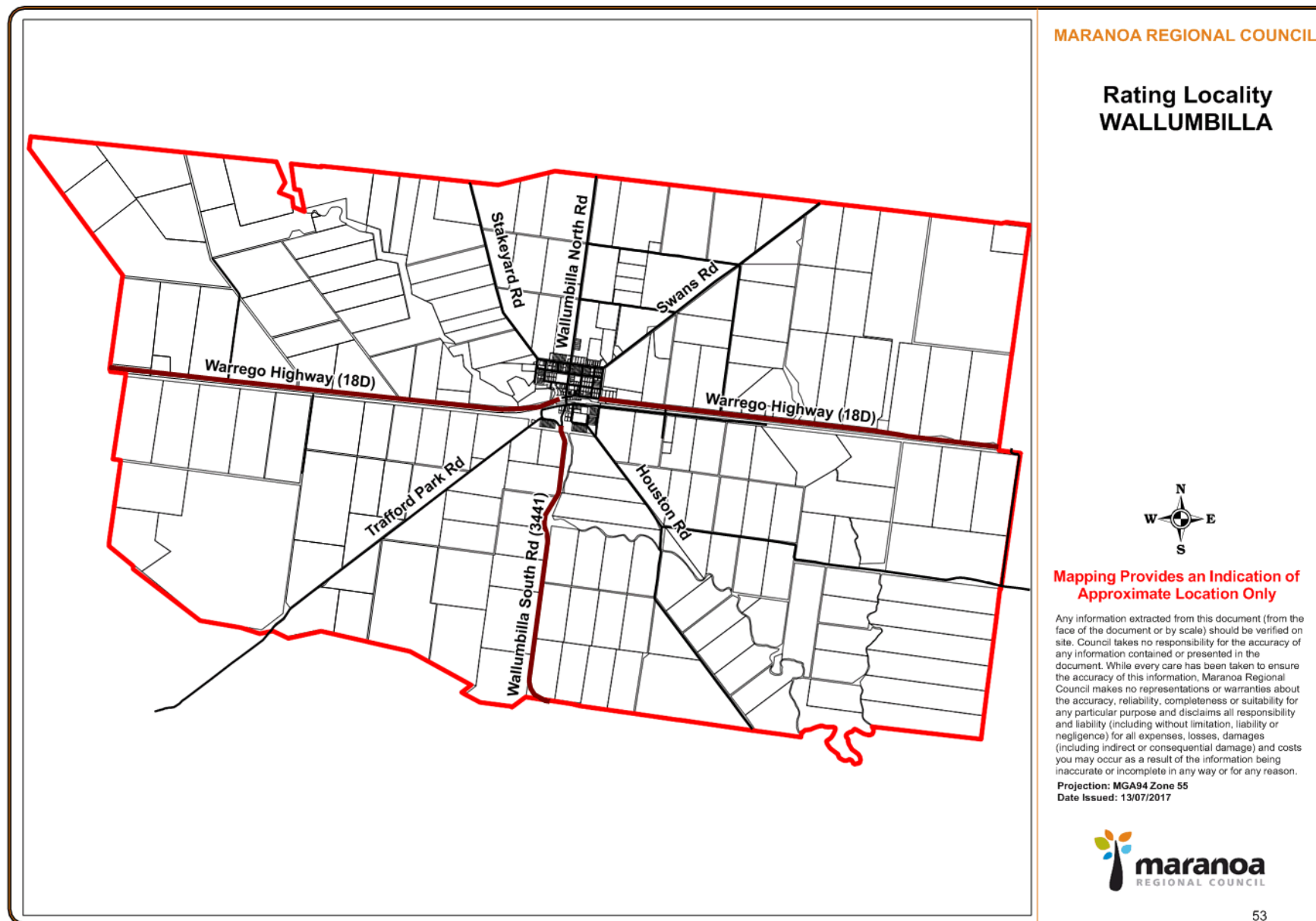


## Appendix 4

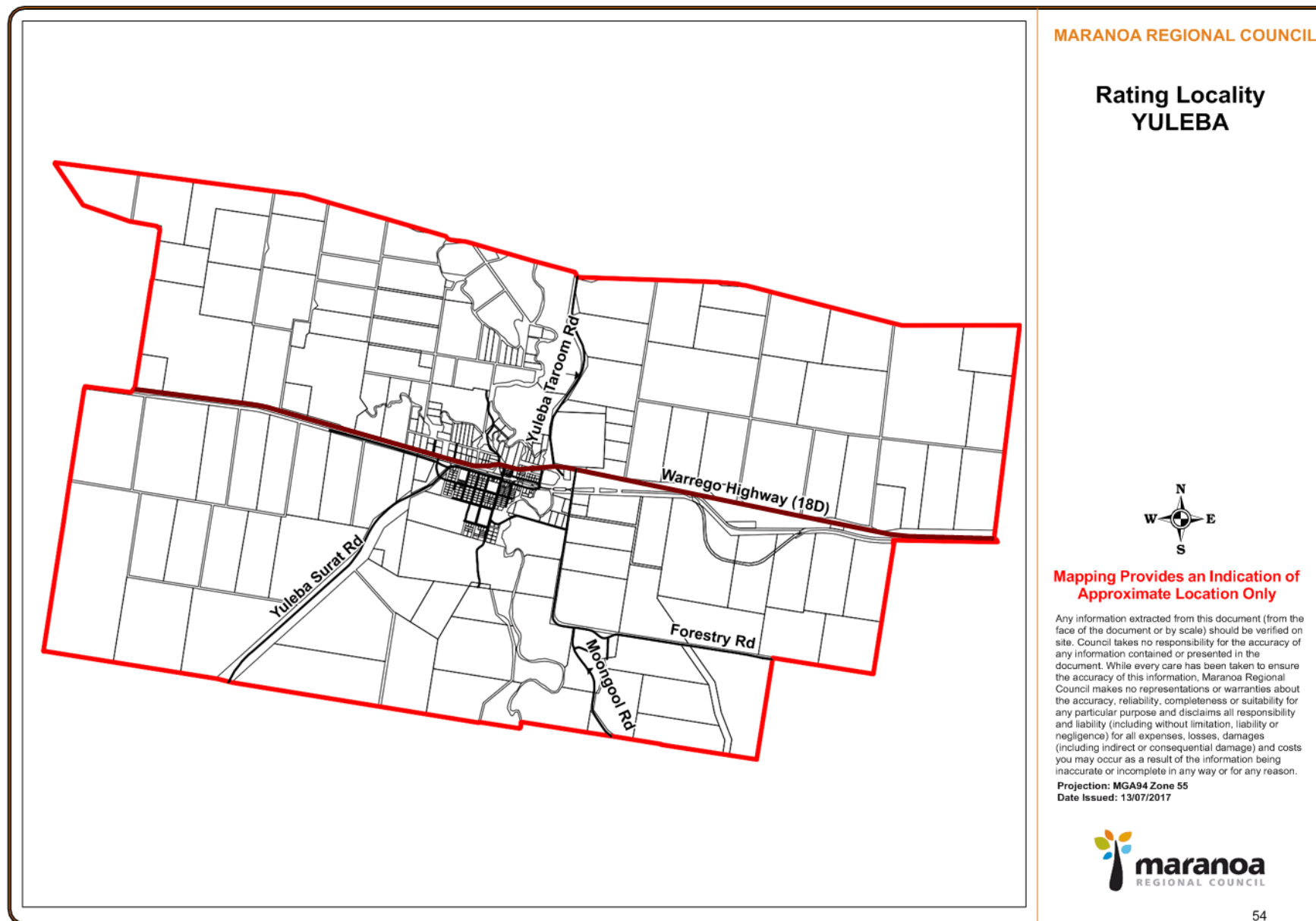




## Appendix 5



## Appendix 6



## Appendix 7



### Amby Town Rural Fire Brigade Area

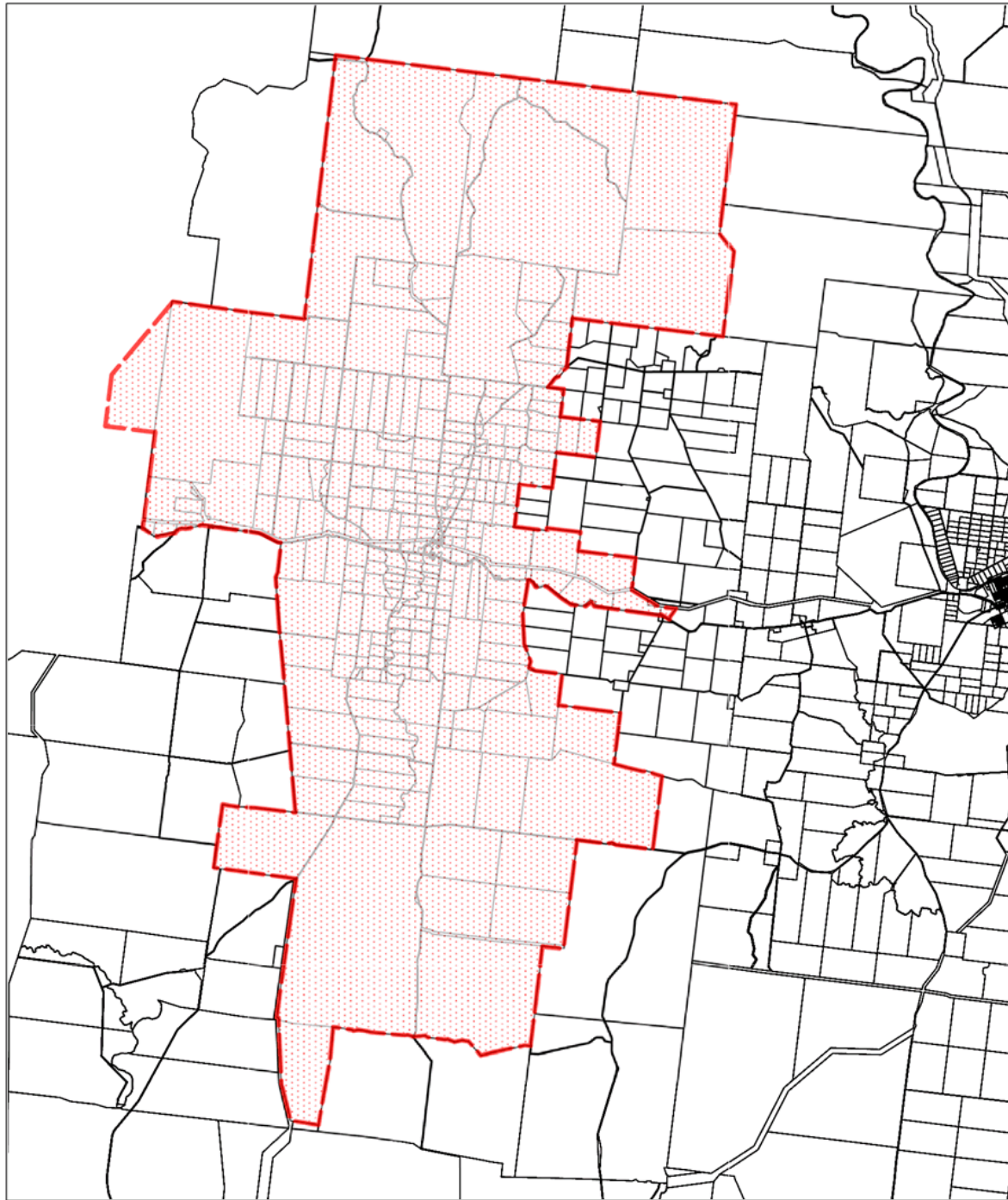
#### Mapping Provides an Indication of Approximate Location Only

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Projection: MGA94 Zone 55  
Date Issued: 3 August 2018



## Appendix 8



### Mungallala Rural Fire Brigade Area

#### Mapping Provides an Indication of Approximate Location Only

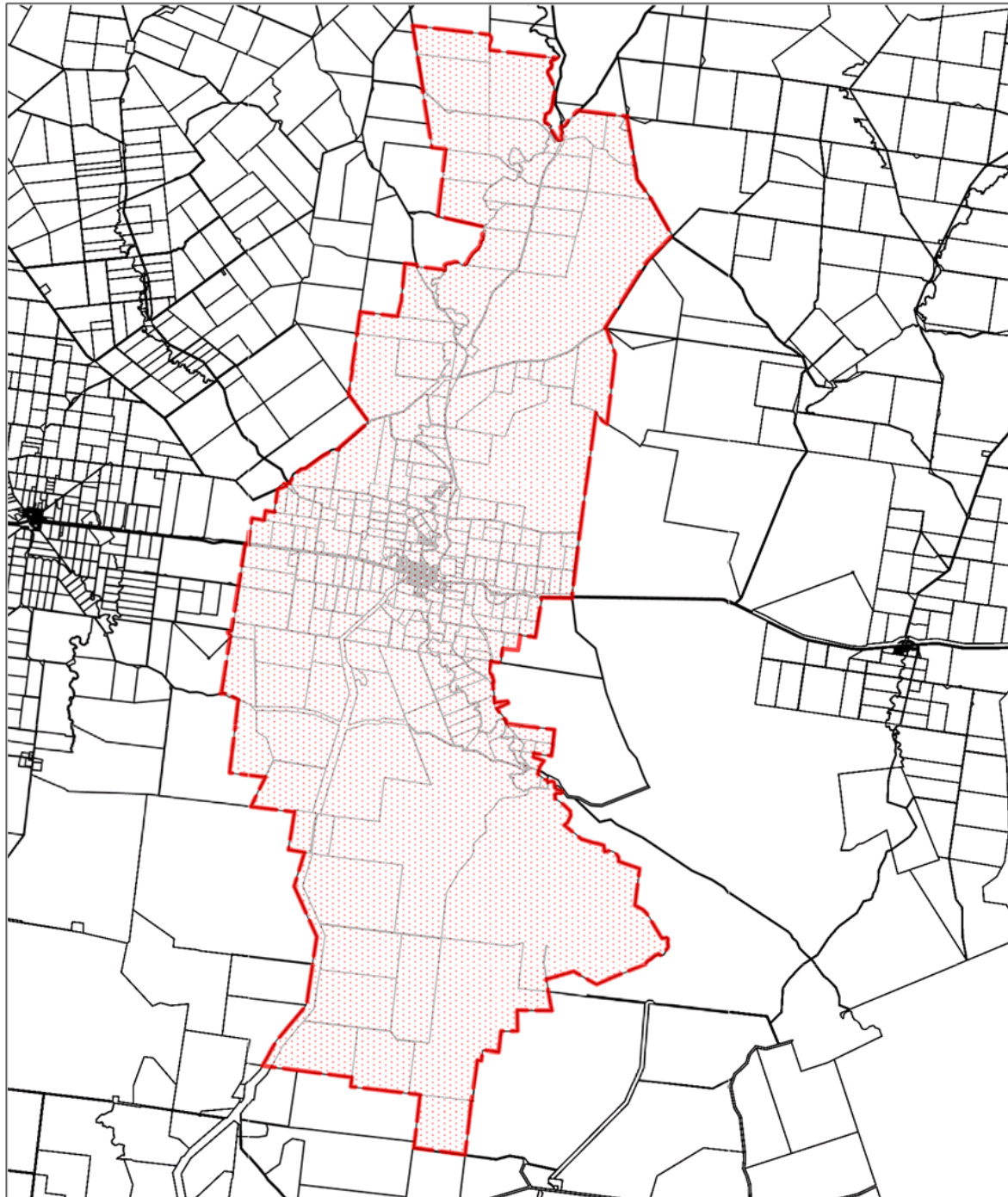
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## Appendix 9



### Yuleba Rural Fire Brigade Area

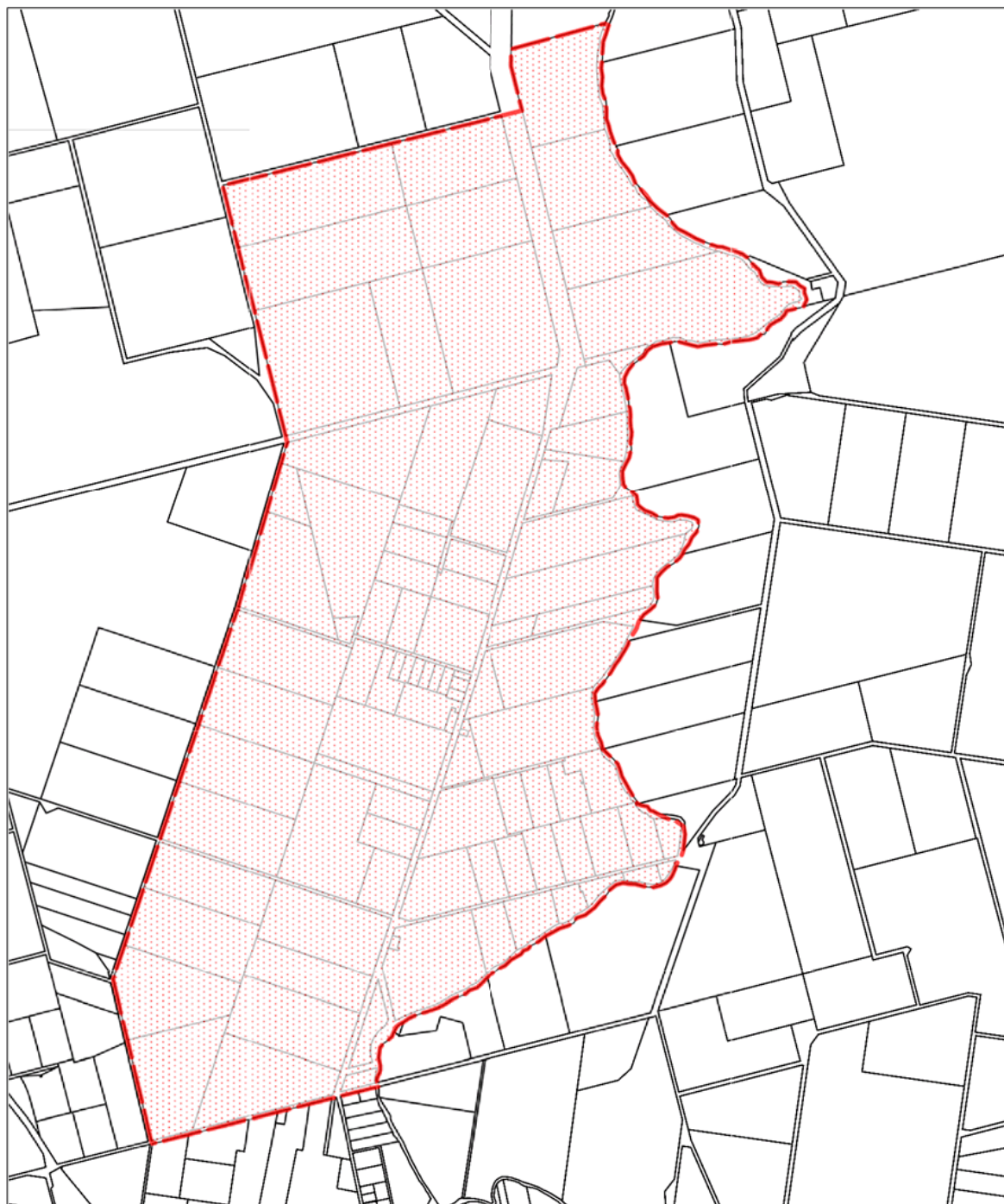
#### Mapping Provides an Indication of Approximate Location Only

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Projection: MGA94 Zone 55  
Date Issued: 3 August 2018



## Appendix 10



### Orange Hill Rural Fire Brigade Area

### Mapping Provides an Indication of Approximate Location Only

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Projection: MGA94 Zone 55  
Date Issued: 3 August 2018



## Draft Revenue Policy 2021/22

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

(2) *The budget must also include-*

(c) *a revenue policy.*

## Revenue Policy 2021/22

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

- (2) *The budget must also include—*  
(c) *a revenue policy.*



# Revenue Policy 2021/22

## 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 2021/22 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

<b>Council</b>	Maranoa Regional Council
<b>Act</b>	<i>Local Government Act 2009</i>
<b>Pensioner</b>	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).
<b>Regulation</b>	<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 2021/22 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 2021/22 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*  
*Community Organisations Rates & Charges Rebates  
& Concessions*  
*Fees and Charges Register*

## 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 of business activities in 2020/21 against the threshold for significant business activities for 2021/22 indicates that there is no business activity that meets the criteria for being a significant business activity.

<b>Business Activity</b>	<b>Section 45 information (Previous year financial information/budget)</b>	<b>Significant Business Activity</b>
Quarry operations	\$ 6,246,226	No
Saleyards	\$ 3,212,186	No
Waste management	\$ 4,231,185	No
Airport	\$ 2,290,006	No
Gas	\$ 546,178	No
Plant	\$ 5,641,745	No
Building services	\$ 350,900	No
Roads operations	\$ 4,542,666	No
	<b>Number of water service connection 2020/21</b>	
Water and sewerage services	5,963	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		Forecast								
Year ended	2021/22 Budget	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>1 Working Capital Ratio</b>										
(Current Assets / Current Liabilities)	4.18	4.23	4.40	4.48	4.55	4.64	4.48	4.37	4.38	4.43
Measures the extent to which Council has liquid assets available to meet short term financial obligations.	4.18:1	4.23:1	4.4:1	4.48:1	4.55:1	4.64:1	4.48:1	4.37:1	4.38:1	4.43:1
Target between: 1:1 and 4:1										
<b>2 Operating Surplus Ratio</b>										
(Net Operating Surplus / Total Operating Revenue) (%)	3.06%	3.49%	2.93%	2.30%	1.69%	1.03%	0.31%	(0.54)%	(1.17)%	(1.66)%
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%										
<b>3 Net Financial Asset / Liability Ratio</b>										
((Total Liabilities - Current Assets) / Total Operating Revenue)	(17.0)%	(20.1)%	(18.9)%	(22.0)%	(24.5)%	(21.4)%	(11.3)%	(7.3)%	(10.0)%	(13.3)%
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues										
Target: not greater than 60%										
<b>4 Interest Coverage Ratio</b>										
(Net Interest Expense / Total Operating Revenue) (%)	0.8%	0.6%	0.6%	0.5%	0.5%	0.6%	0.8%	0.8%	0.7%	0.7%
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%										
<b>5 Asset Sustainability Ratio</b>										
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	178%	102%	116%	103%	112%	136%	148%	129%	101%	101%
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 2021/22 financial year compared with the rates and charges budgeted to be levied in the 2020/21 financial year is 0.64%. 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
<b>Operating Revenue</b>											
Rates & Charges	-	-	1,566,059	-	5,941,530	2,788,602	-	-	-	-	10,296,191
Fees & Charges	-	3,599,260	1,045,189	1,885,986	369,500	96,990	815,050	-	130,050	-	7,942,025
Sale of goods & services	5,452,689	-	-	-	-	-	-	-	-	-	5,452,689
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	5,117,394	5,117,394
Internal revenue	-	-	-	-	203,327	-	-	9,602,500	-	-	9,805,827
Operating grant & other recurrent income	-	-	1,623,830	68,000	-	-	14,500	600,000	-	-	2,306,330
<b>Total Operating Revenue</b>	<b>\$ 5,452,689</b>	<b>\$ 3,599,260</b>	<b>\$ 4,235,078</b>	<b>\$ 1,953,986</b>	<b>\$ 6,514,357</b>	<b>\$ 2,885,592</b>	<b>\$ 829,550</b>	<b>\$ 10,202,500</b>	<b>\$ 130,050</b>	<b>\$ 5,117,394</b>	<b>\$ 40,920,456</b>
<b>Operating Expenses</b>											
Employee costs, materials and services	6,246,226	3,212,186	4,231,185	2,112,576	3,858,950	1,617,935	546,178	5,641,745	350,900	4,542,666	32,360,547
Depreciation	-	228,628	47,863	948,000	1,402,000	732,000	194,367	2,145,073	-	-	5,697,931
<b>Total Operating Expenses</b>	<b>\$ 6,246,226</b>	<b>\$ 3,440,814</b>	<b>\$ 4,279,048</b>	<b>\$ 3,060,576</b>	<b>\$ 5,260,950</b>	<b>\$ 2,349,935</b>	<b>\$ 740,545</b>	<b>\$ 7,786,818</b>	<b>\$ 350,900</b>	<b>\$ 4,542,666</b>	<b>\$ 38,058,478</b>
<b>Operating surplus/(deficit)</b>	<b>\$ (793,537)</b>	<b>\$ 158,446</b>	<b>\$ (43,970)</b>	<b>\$ (1,106,590)</b>	<b>\$ 1,253,407</b>	<b>\$ 535,657</b>	<b>\$ 89,005</b>	<b>\$ 2,415,682</b>	<b>\$ (220,850)</b>	<b>\$ 574,728</b>	<b>\$ 2,861,978</b>

## Rates and Charges Rebate and Concession Policy 2021/22

*The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the Local Government Regulation 2012 being:-*

- (a) a rebate of all or part of the rates or charges;*
- (b) an agreement to defer payment of the rates or charges;*

*It does not include concessions allowed under a separate policy including:*

- *Water Charges Remission (Home Haemodialysis)*
- *Water Meters Policy*



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### 1. Policy Purpose

The purpose of this policy is to establish guidelines to assess requests for rates and charges concessions to alleviate the impact of rates and charges.

This policy has been developed to ensure consistency in the determination of concessions for rate and charges with respect to Chapter 4, Part 10 of the *Local Government Regulation 2012*.

In considering the application of concessions Council will be guided by the principles of:

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

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

### 2. Policy Scope

This policy applies to any person, group or organisation seeking rebates and concessions for rates and/or charges.

The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the *Local Government Regulation 2012* being:-

- (a) a rebate of all or part of the rates or charges;
- (b) an agreement to defer payment of the rates or charges;

It does not include concessions allowed under a separate policy including:

- Water Charges Remission (Home Haemodialysis)
- Water Meters Policy

### 3. Definitions

Council	Maranoa Regional Council
Rates or charges	As per the Local Government Regulation 2012
Approved Pensioner	<p>A pensioner who is:-</p> <p>(a) And Remains an eligible holder of a Queensland "Pensioner Concession Card" issued by Centrelink, or the Department of Veteran's Affairs, or a Queensland "Repatriation Health Card –</p>

	<p>For all Conditions" (Gold Card) issued by the Department of Veterans' Affairs; and</p> <p>(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</p> <p>(c) Legally responsible , either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property</p>
Property Owner	As defined in the <i>Local Government Act 2009</i>
Spouse	A person's partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954</i> s32DA (1) and (5)(a).
Financial Hardship	Being unable to meet the basic requirements including food, clothing, medicine, accommodation and children's education.

#### 4. Background

Council must levy rates and charges and requires payments of rates and charges within a specified period adopted by Council. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently but with due concern for the following:

- Financial hardship which may be faced by some members of the community;
- Economic development of the region;
- Sporting clubs, service clubs, community not for profit community organisations cultural, environmental, heritage or historic significance; and
- Approved Pensioners

s121 of the *Local Government Regulation 2012* will only allow local governments to grant a ratepayer a concession for rates and charges by:-

- (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 and charges.

#### 5. Rate Concessions

Rate concessions will be considered for the following ratepayer categories.

### 5.1 Community Organisations, Not-For-Profit and Charitable Organisations

Council will consider applications from sporting bodies/associations, service clubs, not-for-profit community organisations and registered charities subject to the following criteria:

- The organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates levied.
- The organisation must have no overdue rates and charges.
- Land or buildings must not be used for commercial enterprises where a Development approval is required.
- No concessions will apply to the Emergency Management Levy, Rural Fire Services Levy, Sewerage or Garbage charges.
- The application will only be accepted on Council's form "Application Rates and Water Access Concession for Community Organisations". This form must be completed by the applicant in its entirety and must include supporting information sufficient to allow the application to be fully assessed.
- The property is not used for residential purposes unless used for short-term accommodation for homeless and at risk persons or an aged care facility.
- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a reserve from Council.
- The Concession/Rebate will be calculated and applied to each rates notice issued half yearly.
- If an application is approved, the Concession/Rebate will be applied from the beginning of the current rating period and not retrospectively.
- Rates of Concession/Rebate are as follows:-

Organisation/Facility Type	Criteria	Concession Class	Proposed Rate of Concession		
			General	Water Access Charge	Water Usage
Arts/Culture - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Social/Service Organisation - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for	B	100%	50% concession on Water Access Charge, with the charge payable to be set at a	0%

	social/community service purposes.			maximum amount equivalent to a 25mm Water Meter.	
Sports Club - Community Organisation	Facilities owned/controlled/operated by community organisations and used primarily for sporting purposes.	C (i)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	50% concession.
Sports Club – Community Organisation Assessment 14029425	Facilities owned/controlled/operated by community organisations and used primarily for sporting purposes.	C (ii)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	Concession capped at 30,000KL.
Sports Club - Licenced (No Gaming Licence) - Community Organisation	Facilities owned/controlled/operated by private organisations and used primarily for sporting purposes and have a regular source of income from liquor licence. (excludes facilities with gaming licences).	D	50%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	50% concession.
Sports Club - Licenced - Community Organisation	Facilities owned/controlled/operated by private organisations and used primarily for sporting purposes and have a regular source of income from a liquor and gaming licences.	E	50%	0%	0%
Youth Group/Community Organisation	Facilities owned/controlled/operated by youth based organisations and used for that purpose. (primarily Boys Scouts and Girl Guides)	F	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Community/Cultural	Social/Service Organisation - Community/Cultural Organisation	G	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Church - Community Organisation	Place of worship/Church Halls (does not include land/facilities held for commercial reasons)	H	100%	0%	0%

Community Facility - Community Organisation	A facility used for primarily for a broad range of community/social purposes; mostly owned/controlled by Council; halls/civic/community/ovals	I	100%	100%	0%
QCWA - Community Organisation	Facilities either owned, controlled or operated by the Queensland Country Women's Association (does not include land/facilities held for commercial reasons)	J	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Museum - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Museum purposes.	K	100%	100%	0%
Aged Care/Retirement Villages/Independent Living Units - Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Units services	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Masonic Lodge - Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as Masonic Lodge	N	100%	0%	0%

## 5.2 Pensioner Rate Concession

Council will provide rate concessions to approved pensioners as follows:-

### Concession Rate

In accordance with s120(1)(a) Council will grant a concession to approved pensioners, equivalent to 50% of the general rate up to a maximum of \$234.76.

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.

### 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 spouses' death, providing that;

- He/she is an approved and eligible pensioner at the time of his/her spouses' 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.

The following documentation will be accepted as evidence of the aforementioned criteria :-

- Council Form – Application for a Pensioner Rates Subsidy/Concession with a copy of a current Queensland Pension Card; and
- A Copy of the will evidencing the beneficiary of the property; or
- A Copy of Land Transfer documents (for e.g. Form 1 and Form 24); or
- A Court Order; or
- Written advice from a Solicitor who is administering the deceased estate; or
- The applicant provide a statutory declaration of their belief that the property will be transferred to them once the estate is finalised.

### 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 rate 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.

### **Tenancies**

With the exception of life tenancies as described in the "Ownership" section 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.



**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 –

- (a) The address shown on any driver's licence held by the pensioner;
- (b) The address of the pensioner as recorded on any State Electoral Roll;
- (c) The Branch and State where his/her Centrelink or Department of Veterans' Affairs file is held;
- (d) The State and the address shown on his/her Pensioner Remission Card;
- (e) Whether or not the residence to which the application refers is rented or how otherwise occupied during his/her absences;
- (f) 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 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.

**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.

**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.

#### **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.

#### **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.

#### **Administration**

##### **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.

##### **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).

### **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.

### **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.

## **5.3 Financial Hardship Concession**

Council shall consider hardship to assist ratepayers in owner occupied properties and not-for-profit organisations only who experience genuine financial hardship. A property owner will be considered to be in financial hardship if paying a rate notice will affect their ability to meet their basic living needs. This includes such things as food, clothing, medicine, accommodation and children's education.

### **When will Council consider an Application for Financial Hardship?**

Council will not support applications for financial hardship relief where the applicant has another avenue to alleviate the situation or seek assistance, and has not taken this alternative option.

Council will also encourage applicants to seek the assistance of a financial counsellor. Council's intent is to provide assistance to applicants who demonstrate genuine attempts to help themselves.

Pursuant to s120(1)(c), s121(a) and (b), and s122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council may grant a concession to ratepayers who are having difficulty in paying their rates due to financial hardship which may be caused by:

- Loss of a property owner's primary income;
- Separation or divorce from a spouse;
- Death of a spouse or loved one;
- Domestic or family violence;
- Physical or mental health problems;
- A chronic medical condition or illness;
- Other unforeseen factors affecting capacity to pay, such as a reduction in income due to a natural disaster, drought or downturn in economic conditions; and
- Increased rate levy due to revaluation

### **Identifying Property Owners in Financial Hardship**

Property owners who think that they may be experiencing financial hardship are encouraged to contact Council as soon as possible. If assessment by a financial counsellor has been undertaken, they can contact Council on the property owner's behalf. The financial counsellor must provide to Council a written authority from the ratepayer to act on their behalf.

The following indicators will be considered when determining whether a property owner is experiencing financial hardship:

- The property owner has queried Council about alternative payment arrangements;
- The property owner's payment history indicates that they have had difficulty paying accounts in the past;
- The property owner has had a change in circumstances that adversely affects their finances;
- Eligibility for Government funded concessions;
- Advice has been received from an independent financial counsellor;
- Total income after tax;
- The number of properties owned;
- The number of dependants;
- Current financial commitments including any existing debt;
- Medical conditions or disability affecting earning capacity; and
- Domestic or family violence.

Although the above list displays indicators of possible hardship, each property owner will be treated with sensitivity and understanding according to their individual circumstance.

As part of assessing the application, Council will consider any information provided by the applicant. Council will also take into account the property owner's payment history.

#### Assistance of relief available

Council may decide to grant one form of assistance to the affected ratepayer, or a combination of forms of assistance.

Council may grant relief determined by the category of ratepayer as follows:-

Categories of ratepayers	Assistance that can be recommended
<p>Residential ratepayers</p> <ul style="list-style-type: none"> <li>a) Where the property is their principal place of residence; and</li> <li>b) Who have suffered a recent adverse incident leaving them unable to meet the basic needs; or</li> <li>c) Ratepayers experiencing serious hardship where the payment of the rates and charges would leave the ratepayer unable to meet reasonable needs for food, clothing, medicine, accommodation, education for children and other basic requirements.</li> </ul>	<ul style="list-style-type: none"> <li>• Enter into an agreement to defer payment of rates and charges until when an event happens. Refer s125 2(b) and 3 of the <i>Local Government Regulation 2012</i>; or</li> <li>• Enter into an agreement to defer payment of the outstanding rates and charges with scheduled periodic instalments to a particular date decided by Council. Refer s125 2(a) and 3 of the <i>Local Government Regulation 2012</i>; or</li> <li>• Suspension of pending or current rate recovery action; and/or</li> <li>• Interest charges written off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed payment plan.</li> </ul>
<p>Not-for-Profit Community Organisations</p> <ul style="list-style-type: none"> <li>a) That are in receipt of the "Community Organisations – Rates &amp; Charges Rebates &amp; Concessions" however the payment of rates would jeopardize the continuation of the organisation.</li> </ul>	<ul style="list-style-type: none"> <li>• Enter into an agreement to defer payment of the outstanding rates and charges with scheduled periodic instalments to a particular date decided by Council. Refer s125 2(a)</li> </ul>

	<p>and 3 of the <i>Local Government Regulation 2012</i>; or</p> <ul style="list-style-type: none"> <li>• Interest charges written off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed payment plan.</li> </ul>
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### Lodging an Application

Lodging a request for relief must be on the prescribed form available from Customer Service or Council website.

### Processing the Application

All applications will be assessed confidentially and on merit:-

- Eligible ratepayers are requested to complete and lodge an application on the prescribed form.
- Register of Application – the application form including attachments as to financial position are registered in Council's Electronic Document and Record Management System.
- Application will be crosschecked by Rates staff to ensure all relevant information has been provided by the applicant.
- Compiled information will be assessed by the Manager of Communication, Information and Administration Services and Director of Corporate and Community Services for their recommendation.
- A report with the application, assessment and recommendation will be presented to Council for their consideration.
- Council will pass a resolution to decide the outcome of the application.
- Advice of the decision will be provided to the applicant.

If a ratepayer doesn't respond or comply with Council's offer of assistance, Council may continue with normal debt recovery action without notice.

### 6. Special Provisions (e.g. Privacy Provisions etc)

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

**7. Related Policies and Legislation**

*Local Government Regulation 2012*  
*Local Government Act 2009*  
*Rate Recovery Policy*  
*Revenue Policy*

**8. Associated Documents**

Revenue Statement

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Chief Executive Officer

Date:     /     /

# Budget Projects 2021-22

## Capital and One-Off Projects



## Strategic priority 1

We aim to keep focussed on those services that our communities traditionally rely on local government to provide.

GETTING THE BASICS RIGHT

## 1.1 WATER

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
1.1a	Renewal / upgrade	Water main renewal Wyndham Street, Roma	Roma	920,000
1.1b	Renewal / upgrade	Water main renewal Twine Street, Roma	Roma	
1.1c	Renewal / upgrade	Water main renewal Soutter Street Roma	Roma	
1.1d	Renewal / upgrade	Water main renewal Alice Street - Rugby to Eton Street Mitchell	Mitchell	
1.1e	Renewal / upgrade	Water main renewal Moyles Lane, Mitchell	Mitchell	
1.1f	Renewal / upgrade	Water main renewal Robert and Ivan Streets, Surat	Surat	
1.1g	Renewal / upgrade	Water main renewal Queen Street, Roma	Roma	
1.1h	Renewal	Bore - replace Mungallala bore - School Road, Mungallala	Mungallala	370,000
1.1i	Renewal	Pump - high lift pump to tower refurbishment Roma	Roma	
1.1j	Renewal	Pump - lift pumps to tower - Surat	Surat	
1.1k	New	Supervisory Control and Data Acquisition (SCADA) to dosing systems	Regional	260,000
1.1l	New	Backup pump Campbell Park, Roma	Roma	
1.1m	Upgrade	Pipework - Muckadilla Water Supply Fire Flow Capacity - upgrade the affected 50mm diameter pipework to 100mm diameter.	Muckadilla	20,000
<b>TOTAL CAPITAL</b>				<b>1,570,000</b>
1.1n	Operating	Disconnect tank at bore 1 Mitchell	Mitchell	150,000
1.1o	Operating	Condition assessment bores in Roma x 3, Mitchell x 2 and Yuleba x 1	Roma, Mitchell & Yuleba	
1.1p	Operating	Condition assessment for tank stands	Regional	
1.1q	Operating	Reservoir cleaning	Regional	
<b>TOTAL OPERATING</b>				<b>150,000</b>
<b>TOTAL PROJECTS 2021/22</b>				<b>\$1,720,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	1,570,000	1,491,500
Total operating projects	150,000	127,500

## 1.2 SEWERAGE

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
1.2a	Renewal	Sewer Relining 2021/22	Regional	925,000
1.2b	Renewal	Replace sewer mains	Surat	
1.2c	Renewal	Replace pumps at sewage pump stations	Amby and Mungallala	
1.2d	Renewal	Replace pumps at Sewage Pump Stations (SPS 6, 7 & 8)	Roma	
1.2e	Upgrade	Upgrade sewage pump stations	Mitchell and Surat	600,000
1.2f	Upgrade	Sewage pump station 1 additional capacity/ storage	Roma	
1.2g	New	Install flow meters at sewage pump stations	Regional	150,000
<b>TOTAL CAPITAL</b>				<b>\$1,675,000</b>
1.2h	Operating	Sewage treatment plant capacity study	Regional	200,000
1.2i	Operating	Seal Sewage Pump Station (SPS) 2 wet well	Roma	
<b>TOTAL OPERATING</b>				<b>\$200,000</b>
<b>TOTAL PROJECTS 2021-22</b>				<b>\$1,875,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	1,675,000	1,591,250
Total operating projects	200,000	170,000

## 1.3 ROADS &amp; DRAINAGE

## Our projects 2021/22

Project ID	Urban / Rural	Asset work type	Project name	Project type	Local area	Indicative scope			Cost estimates (\$)
						Start	End	Length	
1.3	Rural	Renewal	Hoganthulla Road - gravel resheet	Gravel resheet	Mitchell	ch. 56	ch. 76	20kms	2,774,121
1.3a	Rural	Renewal	Redford Road - gravel resheet / widen pavement	Gravel resheet	Mitchell	ch. 20.54	ch. 38.44	17.9kms	
1.3b	Rural	Renewal	Sandlewood Downs Road gravel resheet	Gravel resheet	Surat	ch. 2.48	ch. 3.60	1.12kms	
1.3c	Rural	Renewal	Riversleigh Road gravel resheet	Gravel resheet	Surat	TBC	TBC	0.7kms	
1.3d	Rural	Renewal	Munnaweena Road gravel resheet (various sections)	Gravel resheet	Mitchell	Varies	Varies	3kms	
u1.3j	Rural	Renewal	Teelba Road - Gravel resheet	Gravel resheet	Surat	Sections	To ch. 20		
1.3e	Rural	Renewal / Upgrade	Mt Everdale Road (246) - Gravel Resheet and Drainage Upgrade - APLNG	Gravel resheet	Yuleba				TBA
1.3f	Rural	Renewal / Upgrade	Kangaroo Creek Road - Santos GLNG	Gravel resheet	Yuleba				
1.3g	Rural	Renewal	Angry Jungle Road - Santos GLNG	Gravel resheet	Yuleba				
1.3h	Rural	Renewal / Upgrade	McLennans Road - Santos GLNG	Gravel resheet	Yuleba				
1.3i	Rural	Renewal	Restoration of Essential Public Asset - Flood Damage (completed by 30 June 2022)	Flood restoration	Regional				16,064,731
Bitumen Extensions - excluded from recommended budget due to requirement to present "minimum/critical" projects only									
1.3j	Urban	Renewal	Annual Urban Street Reseal Program	Bitumen reseal	Regional				2,484,360
1.3k	Rural	Renewal	Annual Rural Road Reseal Program	Bitumen reseal	Regional				
1.3l	Rural	Renewal	Ashmount Road - Bitumen Rehabilitation	Bitumen rehabilitation	Roma	ch. 0	ch. 9.500	9.5kms	5,944,820
1.3m	Rural	Renewal	Bulk special maintenance - bitumen rehab	Bitumen rehabilitation	Regional				
1.3n	Rural	Renewal	Beverley Road - Bitumen Rehabilitation	Bitumen rehabilitation	Roma			2.8kms	
1.3o	Rural	Renewal	Bindango Road - Bitumen Rehabilitation	Bitumen rehabilitation	Roma	ch. 6.971	ch. 8.753	1.782kms	
1.3p	Rural	Renewal	Bollon Road - Bitumen Rehabilitation	Bitumen rehabilitation	Mitchell	ch. 48.385	ch. 52.000	3.615kms	
1.3q	Rural	Renewal	Gunnawarra Road - Bitumen Rehabilitation	Bitumen rehabilitation	Mitchell	ch. 3.500	ch. 5.920	2.42kms	
1.3r	Rural	Renewal	Six Mile Road - Bitumen Rehabilitation	Bitumen rehabilitation	Roma	ch. 5.940	ch. 7.900	1.96kms	
1.3s	Rural	Renewal	Tiger Scrub Road - Bitumen Rehabilitation	Bitumen rehabilitation	Roma	ch. 0	ch. 2.800	2.8kms	
1.3t	Rural	Renewal	Warrong Road - Bitumen Rehabilitation	Bitumen rehabilitation	Mitchell	ch. 23.544	ch. 24.286	0.742kms	
1.3u	Rural	Renewal	Westgrove Road - Bitumen Rehabilitation	Bitumen rehabilitation	Injune	ch. 8.800	ch. 12.660	3.86kms	
1.3v	Rural	Renewal	Womblebank Gap Road - Bitumen Rehabilitation	Bitumen rehabilitation	Injune	ch. 35.550	ch. 36.329	0.779kms	275,000
1.3w	Urban	Upgrade	(1) Roma CBD Asphalt Upgrade Program - Hawthorne Street	Bitumen rehabilitation	Roma	McDowall	Bowen		
1.3x	Urban	Renewal	Fifth Avenue Injune - Hutton to Ronald - Both Sides	Kerb and channel	Injune	Hutton	Ronald		
1.3y	Urban	Renewal	Second Avenue Injune - Ronald to Hutton - Both Sides	Kerb and channel	Injune	Ronald	Hutton		
1.3z	Urban	Renewal	Louisa Street Mitchell - Dublin to Short - Western Side	Kerb and channel	Injune	Dublin	Short		
Bitumen Extensions to Kerb - excluded due to requirement to present "minimum/critical" projects only									95

Project ID	Urban / Rural	Asset work type	Project name	Project type	Local area	Indicative scope			Cost estimates (\$)	
						Start	End	Length		
1.3aa	Urban	Upgrade	Regional Footpath Improvement Project	Footpaths	Regional				332,500	
1.3ab	Urban	Renewal	(1) McDowall Street - Roma Outdoor Sports to Charles Street	Footpaths	Roma			42m		
1.3ac	Urban	Renewal	(2) McDowall Street - Roma Fire Station to Gregory Street	Footpaths	Roma			60m		
1.3ad	Urban	Renewal	(3) Bowen Street - Wyndham to Arthur Street (northern side)	Footpaths	Roma			105m		
1.3ae	Urban	New	Surat Riverwalk Stage 2 (Bridge to camping ground)	Footpaths	Surat					
1.3af	Urban	Upgrade	Upgrade of footpaths - 50 percent contribution	Footpaths	Regional					
	Connections / Extension - excluded due to requirement to present "minimum/critical" projects only									
1.3ag	Rural	Renewal	Dunkeld Road Culvert Replacement	Rural drainage/ stormwater	Mitchell				330,000	
	Rural	Upgrade	Concrete culvert - Gunnewin West Road (design only)	Rural drainage/ stormwater	Injune					
1.3ah	Rural	Upgrade	Annual Concrete Floodway Program - 2 x Locations	Rural drainage/ stormwater	Regional					
1.3ai	Urban	Renewal	Stormwater Relining/ Repair Program - including displacement repairs and relining of Lovell St / Elanora Ave	Urban drainage/ stormwater	Roma				170,000	
1.3aj	Urban	Upgrade	Bridge Pedestrian Handrail Replacement Program	Urban drainage/ stormwater	Regional					
1.3ak	Urban	Upgrade	Ivy Street Outlet Protection / Treatment	Urban drainage/ stormwater	Roma					
1.3al	Urban	Upgrade	Miscamble and Queen Street Roma - Intersection Upgrade (50% contribution)	Other	Roma				968,648	
1.3am	Urban	New	Long Distance Coach Stop Program (People With Disability Compliance)	Other	Regional					
1.3an	Urban	Upgrade	Vehicle Rest Area - Eastern Approach to Roma (opposite Big Rig)	Other	Roma					
	Total capital (ii)									\$29,344,180
1.3ao	Urban	Operating	Stormwater Bulk Maintenance Program - including silt removal	Urban drainage/ stormwater	Regional				155,000	
1.3ap	Rural	Operating	Hoganthulla / Mt Moffat Road Intersection (assist with future funding applications) - Design Only	Strategic planning	Mitchell					
1.3aq	Urban	Operating	Charles Street (Bowen to McDowall) Widening Project - Design Only	Strategic planning	Roma					
1.3ar	Urban	Operating	Unsealed Urban Streets within Priority Infrastructure Area - Design Only	Strategic planning	Regional					
	Total operating (i)									\$155,000
	Total projects									\$29,499,180

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	29,344,180	27,876,971
Total operating projects	155,000	155,000

## 1.4 PARKS &amp; OPEN SPACES

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
1.4a	New	Construction of Stage 1 of the Roma Skate Park and Youth Precinct including the construction of a junior and senior pump track, site drainage, footpaths and improvements to free play lawned area.	Roma	700,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	700,000	665,000

## 1.5 WASTE

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
1.5a	New	Mitchell Weighbridge	Mitchell	\$300,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	300,000	285,000

## 1.6 CEMETERIES

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
1.6a	Operating	Replace shoring and ground cover – required to be up to standard for Workplace Health and Safety.	Regional	\$18,000
1.6b	New	Construction of a brick wall at the Mitchell Cemetery for memorial and placement of ashes	Mitchell	\$30,000
u1.6a	Upgrade	Water System upgrade – Auto Sprinkler System (Tank & Solar Powered Pressure Pump) (Wallumbilla Town Improvement Group request - to allow stage 2 of the Wallumbilla Cemetery water system upgrade and facilitate the installation of a pop-up sprinkler system in the lawn cemetery)	Wallumbilla	\$33,000
TOTAL PROJECTS				\$81,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	63,000	61,500
Total operating projects	18,000	15,300

## Strategic priority 3

In conjunction with the State Government, we assist in managing specific activities that can impact the health and safety of our local communities.

HELPING TO KEEP OUR COMMUNITIES SAFE

## 3.2 BUILDING CONTROL &amp; POOL SAFETY

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
3.2a	Operating	Digitisation of building records	Regional	8,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	8000	7,200

## 3.4 EMERGENCY MANAGEMENT &amp; FLOOD MITIGATION

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
3.4a	New	Purchasing and installing pumps for the levee.	Roma	600,000
3.4b	New	Back up generator - Yuleba	Yuleba	55,000
				<b>\$655,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	655,000	622,250

## 3.5 STREET LIGHTING &amp; PUBLIC SPACE LIGHTING

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
3.5a	New	Priority Street Lighting Upgrade Program - e.g. High Priority Pedestrian Crossings	Regional	150,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	150,000	142,500

## Strategic priority 4

We partner with local communities, government and business to grow our region, developing opportunities, lifestyle and attractions for current and future residents.

GROWING OUR REGION



## 4.2 ECONOMIC DEVELOPMENT AND LOCAL BUSINESS

### Our projects 2021/22

Project ID	Asset work type	Project Name	Local Area	Cost Estimate (\$)
u4.2a	Operating	Mt Hutton Retirement Village - Council contribution	Injune	\$100,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	100,000	100,000

## 4.3 TOURISM

### Our project 2021/22

Project ID	Asset work type	Project Name	Local Area	Cost Estimate (\$)
u4.3a	Operating	Contribution to Advance Injune for revitalisation of gateway entrances - northern and southern entrances to Injune town	Injune	\$20,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	20,000	20,000

## 4.4 AIRPORTS

### Our projects 2021/22

Project ID	Project type	Project name	Local area	Cost estimates (\$)
4.4a	Operating	Detailed condition assessment and asset maintenance strategy	Roma	120,000
4.4b	Operating	Roma Aero Club - review of location and design of facility	Roma	10,000
<b>TOTAL PROJECTS 2021/22</b>				<b>\$130,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	130,000	108,550

## 4.5 SALEYARDS

### Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
4.5a	Renewal	Replacement of three lot recognition scanners	Roma	\$75,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	75,000	71,250

## 4.6 GAS

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
4.6a	Renewal	Gas meter replacement 2021/22	Roma	130,000
4.6b	Renewal	Gas valve replacement 2020/21	Roma	
4.6c	Renewal / upgrade	New 63mm main Bowen St, Tiffin to Major	Roma	200,000
4.6d	Renewal / upgrade	New 63mm main Bowen St, Wyndham to Arthur	Roma	
<b>TOTAL CAPITAL</b>				<b>330,000</b>
4.6e	Operating	Clean valves pits (2 zones)	Roma	20,000
<b>TOTAL OPERATING</b>				<b>20,000</b>
<b>TOTAL PROJECTS 2021/22</b>				<b>\$350,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	330,000	313,500
Total operating projects	20,000	17,000

## 4.8 RURAL LANDS

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
4.8a	Operating	Feral pest initiative	Regional	860,443

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	860,443	774,399

## 4.9 FACILITIES

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimates (\$)
4.9a	Renewal (Externally funded)	Repurpose the existing Oil Patch Museum at the Big Rig Roma including wall refurbishment and painting, new flooring, lighting and electrical, display benches and cabinets and fit out with interpretive displays	Roma	\$1,340,000
4.9b	Renewal	Injune Multi-purpose Centre & Gallery (including café, offices, Visitor Information Centre and Art Gallery) - preparation and external paint	Injune	
4.9c	Renewal	Surat Cobb & Co Changing Station – Box gutter replacement	Surat	
4.9d	Renewal	Bassett Park - Replace ladies toilet and shower block	Roma	
4.9e	Renewal	Injune pool concourse replacement	Injune	
4.9f (i)	Renewal	Slab Hut Big Rig - repairs	Roma	
4.9f	Renewal	Plumbing work at Bassett Park	Roma	
4.9g	Renewal	Cultural Centre table replacement (64 tables)	Roma	
4.9h	Renewal	Injune Hall restumping	Injune	
4.9i	Renewal	Bassett Park upstairs bar - Carpet	Roma	
4.9j	Renewal	24 Garden Street Yuleba - Replace guttering & external paint	Yuleba	
4.9k	Renewal	26 Garden Street Yuleba - Replace guttering & external paint	Yuleba	
4.9l	Renewal	40 Edinburgh Street Mitchell - Replace guttering	Mitchell	
4.9m	Renewal	72 Burrowes Street Surat - External paint	Surat	
4.9n	Renewal	Racecourse house - Floor coverings	Surat	
4.9o	Upgrade (Externally funded)	Upgrade the Warroo Sporting Complex canteen including replace external walls and windows, new internal walls/partitions, refurbish flooring, new electrical works, kitchen facilities upgrade.	Surat	\$4,727,000
4.9p	Upgrade	Stormwater Upgrade Bassett Park Racing Stables	Roma	
4.9q	Upgrade	Injune Hall RSL Room upgrade due to water damage	Injune	
4.9r	Upgrade	Upgrade shower drainage Rodeo Amenities - Injune Rodeo Grounds	Injune	
4.9s	Upgrade	Calico Cottage - to complete detailed design for construction drawings	Wallumbilla	
4.9t	Upgrade	Wallumbilla Precinct (pending funding finalisation)	Wallumbilla	
4.9u	Upgrade	56 Ronald Street Injune - Bathroom upgrade	Injune	
4.9v	Upgrade	Lions Park upgrade - contribution	Roma	
4.9w	Upgrade	Surat Golf Club	Surat	
4.9x	Upgrade	Neil Turner Weir - addition of 2 toilets	Mitchell	
4.9y	Upgrade	Cobb and Co Changing Station foyer (digital displays) - Stage 2	Surat	
	Upgrade	Mitchell RSL contribution to upgrades	Mitchell	
u4.9x	Upgrade	Surat Tennis court upgrades	Surat	
4.9ah	Upgrade	Bassett Park canteen	Roma	
u4.9w	Upgrade	Revamp the old horse stalls at Bassett Park eg Besser block walls etc	Roma	
4.9z	New	Bassett Park - dedicated water line fire fighting	Roma	\$275,000
4.9aa	New	Fencing - Yuleba Rail Corridor adjoining parkland	Yuleba	
4.9ac	New	Purchase land adjacent to Museum	Injune	
4.9ad	New	Injune pool water bubbler	Injune	
4.9ae	New	Roma Depot offices - airconditioning (2)	Roma	
4.9af	New	Chain mesh fence, Gallas Fox Park	Roma	
4.9ag	Shovel Ready Design	Mitchell Multi-purpose building (old dance studio) - design documentation	Mitchell	\$80,000
<b>Total</b>				<b>\$6,422,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	6,342,000	6,029,500
Total operating projects	80,000	68,000

## 4.10 ARTS &amp; CULTURE

## Our projects 2021/22

Project ID	Project type	Project name	Local area	Cost estimate (\$)
4.10a	Operating	Museum displays Cobb and Co Changing Station and Injune Museum	Surat & Injune	75,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	75,000	67,500

## 4.11 LOCAL DEVELOPMENT &amp; EVENTS

## Our projects 2021/22

Project ID	Project type	Project name	Local area	Cost estimates (\$)
	Operating	Community crime reduction and education initiative	Roma	100,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	100,000	100,000

## Strategic priority 5

We aim to implement contemporary best practice in business management - carefully managing the resources that our community has entrusted to us.

MANAGING OUR OPERATIONS WELL

## 5.1 CONTINUAL IMPROVEMENT

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
5.1a	Operating	Management System Elements Training Package	Regional	45,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	45,000	38,250

## 5.2 INFORMATION &amp; COMMUNICATIONS TECHNOLOGY (ICT)

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
5.2a	Renewal	Replacement Host Servers x 5	Regional	210,000
5.2b	Renewal	SAN x 2	Regional	
5.2c	New	Fitout LDCC (Meeting Room & Retreat) & LECC video conferencing	Roma	46,500
5.2d	New	Portable PA (Public Address) system for Council meetings in regional towns.	Regional	
5.2e	Upgrade	Council chambers additional cameras and equipment	Regional	21,000
<b>TOTAL</b>				<b>\$277,500</b>
5.2f	Operating	Sharepoint intranet / internet service agreement sharing our year	Regional	\$27,000
<b>TOTAL</b>				<b>\$27,000</b>

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	277,500	263,625
Total operating projects	27,000	22,950

## 5.3 HUMAN RESOURCES &amp; LEADERSHIP

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
5.3a	Operating	New organisational structure transition resources / transition project	Regional	\$100,000

	Cost estimates (\$)	Reduced budget (\$)
Total operating projects	100,000	100,000

## 5.5 PLANT, FLEET, WORKSHOPS &amp; DEPOTS

## Our projects 2021/22

Project ID	Asset work type	Project name	Local area	Cost estimate (\$)
5.5a	Plant purchases	Plant 2021/22 <ul style="list-style-type: none"> <li>• 24 x light vehicles</li> <li>• 2 x HR trucks</li> <li>• 2 x LR trucks</li> <li>• 1 x &gt; 4.5T truck</li> <li>• 1 x trailer</li> <li>• 1 x Tractor</li> <li>• 2 x Skid steers</li> <li>• 1 x Excavator</li> <li>• 1 x Medium Rigid Tipper with Crane</li> <li>• 1 x Tri-axle float</li> <li>• 1 x Side-tipper trailer</li> <li>• 1 x Small tractor and slasher with cab</li> <li>• Workshop hoist</li> </ul>	Regional	\$3,418,500
5.5b	Upgrade	Mitchell Depot upgrades	Mitchell	\$70,000

	Cost estimates (\$)	Reduced budget (\$)
Total capital projects	3,488,500	3,314,075

I would like this rationale clause included in Wednesdays meeting

- Revenue Policy
- Revenue Statement
- Budget community document

#### **Budget Rationale – Revenue and Rates**

The Maranoa Region is experiencing unprecedented times enduring a long pandemic which is having significant impact on Local and National economies everywhere. In addition, this year we have seen significant changes to our local government area base valuations which have the potential to impact certain ratepayers significantly, especially in our rural sector which has already been affected by long term drought and changing geopolitical conditions.

Accordingly, this year our aim when setting rates, has been to stabilise our local economy and **as a result Council resolved under s116 of the Act to adopt a rate cap to limit increases to not more than the rates or charges for the previous financial year for a range of categories most heavily affected by base valuation changes and the economic impact of drought and covid.** In addition, we have reviewed our differential rates and minimum rates payment for all of our categories with the intention of mitigating significant rises where possible to stabilise our local economy further.

#### **Comprehensive Review 21/22**

As part of the development of a long-term rating and revenue plan, the council plans to undertake a comprehensive review of all rates and categories during 2021/22. This will allow Council to undertake more research into broader changes across all sectors to set direction more comprehensively for the longer term.

I want to use the LG Regulation section 116 to limit increases (rates cap) .



**116 Limitation of increase in rates or charges levied**

- (1) When a local government resolves to levy rates or charges, it also may resolve to limit the increase in the rates or charges.
- (2) The rates or charges may be limited to not more than—
  - (a) if the rates or charges for the last financial year were for a full year—
    - (i) the rates or charges for the last financial year; or
    - (ii) the rates or charges for the last financial year, increased by a stated percentage; or
  - (b) if the rates or charges levied for the last financial year were not for a full year—
    - (i) the corresponding annual amount for the rates or charges for the last financial year; or
    - (ii) the corresponding annual amount for the rates or charges for the last financial year, increased by a stated percentage.
- (3) The *corresponding annual amount* is the amount worked out by—
  - (a) converting the amount of the rates or charges levied for the last financial year to a daily amount; and

Suggested wording for s116 rate cap resolution

That Council

A) Limit the increases in rates and charges levied for all categories

(i) if the rates or charges for the last financial year were for a full year ***to the rates and charges for the last financial year***

B) or if they were for part of the year *by the corresponding annual amount,*

(i) acknowledge that the corresponding annual amount is the amount worked out by converting the amount of the rates or charges levied for the last financial year to a daily amount and multiplied by 365 days

\*I have included charges in the wording to reflect water and sewerage, utility and garbage charges.

I am happy to have any comments in relation to the wording in the recommendation however I have taken wording directly from s116 of the Regulation.

My intent is that I am wanting to cap rates to no more than last year's charge for all categories.

## **OFFICER REPORT**

**Meeting:** Special Budget 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.3

**File Number:** D21/60140

**SUBJECT HEADING:** Debt (Borrowing) Policy

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **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 Debt (Borrowings) Policy for 2021/22.

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### **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)

At Council's Special Meeting on 21 July 2021, it was recommended:

***Resolution No. SM/07.2021/20***

***That Council:***

- 1. Receive and note the draft Debt (Borrowing) Policy 2021/22.***
- 2. Approve that the draft Debt (Borrowing) Policy 2021/22 be included in the final draft of the 2021/22 budget papers.***

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.

##### 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
2021/22			Nil
2022/23			\$ 2,170,500
2023/24			\$ 2,952,000
2024/25			\$ 329,000
2025/26			\$ 1,985,000
2026/27			\$ 8,080,000
2027/28			\$ 9,135,000
2028/29			\$ 4,380,000
2029/30			\$ 200,000
2030/31			\$ 200,000

##### 4.5 PROPOSED LOAN PAYOUT

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

Nil

### **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)

At Council's Special Meeting on 21 July 2021, it was recommended:

***Resolution No. SM/07.2021/20***

***That Council:***

- 1. Receive and note the draft Debt (Borrowing) Policy 2021/22.***
- 2. Approve that the draft Debt (Borrowing) Policy 2021/22 be included in the final draft of the 2021/22 budget papers.***

### 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)

The draft policy includes no new borrowings for the 2021/22 budget and the current planned borrowings for the next nine years.

### 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 State Development, Infrastructure, Local Government and Planning
- 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
Nil	

### 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 2021/22.

***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?***

Not applicable.

**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 28 July 2021**Date:** 22 July 2021**Item Number:** 3.4**File Number:** D21/60149**SUBJECT HEADING:** Differential General Rating Categories and Description 2021/22**Classification:** Open Access**Officer's Title:** Director - Corporate & Community 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 2022.

**Council's motion:**

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 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.

**Table 1 - Differential Rating Categories**

Description	Identification
<b>Category 1 – Residential A</b>	
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.
<b>Category 2 – Residential B</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.
<b>Category 3 – Residential C</b>	
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.
<b>Category 4 – Residential D</b>	
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.
<b>Category 5 – Large Housesite or Small Rural or Rural Residential A</b>	



# Maranoa Regional Council

## Special Budget Meeting - 28 July 2021

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.
<b>Category 6 – Large Housesite or Small Rural or Rural Residential B</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.
<b>Category 7 – Large Housesite or Small Rural or Rural Residential C</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 \$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.
<b>Category 8 – Large Housesite or Small Rural or Rural Residential D</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 \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
<b>Category 9 – Commercial and/or Industrial</b>	
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.
<b>Category 10 - Caravan Parks</b>	
Land used, or capable of being used, in whole or in part, for a caravan park.	Land having the land use code of 49.
<b>Category 11 – Shopping Centre (&gt;2,500sqm)</b>	
Land used for the purpose of a shopping centre with a gross floor area exceeding 2,500m <sup>2</sup> , 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.
<b>Category 12 – Transformers</b>	
Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.
<b>Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (&lt; = 5,000 tpa, &lt; = 1 ha)</b>	
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 receival approval.
<b>Category 14 – Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 - 20,000 tpa)</b>	
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.
<b>Category 15 – Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)</b>	
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.

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### 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.

### 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 (20,001 ha – 30,000 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.

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<b>Category 27 – Gas &amp; Oil B (&gt; 6 ha - 1,000 ha)</b>	
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.
<b>Category 28 – Gas &amp; Oil C (&gt; 1,000 ha)</b>	
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.
<b>Category 29 – Accommodation Work Camps D * (1 - 20)</b>	
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.	
<b>Category 30 – Accommodation Work Camps E * (21 - 50)</b>	
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.	
<b>Category 31 – Accommodation Work Camps F * (51 - 150)</b>	
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.	
<b>Category 32 – Accommodation Work Camps G * (151 - 250)</b>	
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.	
<b>Category 33 – Large Accommodation Work Camps in Urban Area A * (251 - 500)</b>	
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.	
<b>Category 34 – Large Accommodation Work Camps in Urban Area B * (501 - 750)</b>	
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.	
<b>Category 35 – Large Accommodation Work Camps in Urban Area C * (&gt; 750)</b>	
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.	
<b>Category 36 – Large Accommodation Work Camps A * (251 - 500)</b>	
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.	
<b>Category 37 – Large Accommodation Work Camps B *(501-750)</b>	

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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.	
<b>Category 38 – Large Accommodation Work Camps C *(&gt; 750)</b>	
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.	
<b>Category 39 – Rural &gt; = 80 ha</b>	
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.
<b>Category 40 – Rural &gt; = 20 ha - &lt; 80 ha</b>	
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.
<b>Category 41 – Intensive Animal Industry (1,000 - 1,999)</b>	
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.
<b>Category 42 – Intensive Animal Industry (2,000 - 2,999)</b>	
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.
<b>Category 43 – Intensive Animal Industry (3,000 - 3,999)</b>	
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.
<b>Category 44 – Intensive Animal Industry (4,000 - 4,999)</b>	
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.
<b>Category 45 – Intensive Animal Industry (5,000 - 7,499)</b>	
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.
<b>Category 46 – Intensive Animal Industry (7,500 - 9,999)</b>	
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.
<b>Category 47 – Intensive Animal Industry (10,000 - 14,999)</b>	

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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.
<b>Category 48 – Intensive Animal Industry (15,000 - 19,999)</b>	
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.
<b>Category 49 – Intensive Animal Industry (&gt; = 20,000)</b>	
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.
<b>Category 50 – Pump Sites &amp; Bores</b>	
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.
<b>Category 51 – Community Purposes (not for profit)</b>	
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.
<b>Category 52 – Other Land (not categorised elsewhere)</b>	
Land not included in any of the other categories.	
<b>Category 53 - Solar Farm 1MW to &lt; 10MW</b>	
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.	
<b>Category 54 - Solar Farm 10MW to &lt; 20MW</b>	
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.	
<b>Category 55 - Solar Farm 20MW to &lt; 40MW</b>	
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.	
<b>Category 56 - Solar Farm 40MW to &lt; 60MW</b>	
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.	
<b>Category 57 - Solar Farm 60MW to &lt; 100MW</b>	
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.	
<b>Category 58 - Solar Farm 100MW to &lt; 200MW</b>	
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.	
<b>Category 59 - Solar Farm 200MW to &lt; 300MW</b>	
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.	

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<b>Category 60 - Solar Farm 300MW to &lt; 400MW</b>	
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.	
<b>Category 61 - Solar Farm 400MW to &lt; 500MW</b>	
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.	
<b>Category 62 - Solar Farm &gt; = 500MW</b>	
Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.	
<b>Category 63 – Abattoir &lt; 75,000 kills</b>	
Land used, in whole or in part, as an abattoir with less than 75,000 kills annually	
<b>Category 64 – Abattoir &gt;= 75,000 kills</b>	
Land used, in whole or in part, as an abattoir with equal to or more than 75,000 kills annually	
<b>Category 65 - Petroleum Leases D (30,001 ha - 40,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 30,000 but less than or equal to 40,000 hectares.	Land having the land use code of 40.
<b>Category 66 - Petroleum Leases E (40,001 ha - 50,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 40,000 but less than or equal to 50,000 hectares.	Land having the land use code of 40
<b>Category 67 - Petroleum Leases F (50,001 ha - 60,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 50,000 but less than or equal to 60,000 hectares.	Land having the land use code of 40.
<b>Category 68 - Petroleum Leases G (60,001 ha - 70,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 60,000 but less than or equal to 70,000 hectares.	Land having the land use code of 40.
<b>Category 69 - Petroleum Leases H (70,001 ha - 80,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 70,000 but less than or equal to 80,000 hectares.	Land having the land use code of 40
<b>Category 70 - Petroleum Leases I (80,001 ha - 90,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 80,000 but less than or equal to 90,000 hectares.	Land having the land use code of 40.
<b>Category 71 - Petroleum Leases J (90,001 ha - 100,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 90,000 but less than or equal to 100,000 hectares.	Land having the land use code of 40.
<b>Category 72 - Petroleum Leases K (100,001 ha - 120,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 100,000 but less than or equal to 120,000 hectares.	Land having the land use code of 40
<b>Category 73 - Petroleum Leases L (120,001 ha - 140,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 120,000 but less than or equal to 140,000 hectares.	Land having the land use code of 40.
<b>Category 74 - Petroleum Leases M (140,001 ha - 160,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 140,000 but less than or equal to 160,000 hectares.	Land having the land use code of 40.
<b>Category 75 - Petroleum Leases N (160,001 ha - 180,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 160,000 but less than or equal to 180,000 hectares.	Land having the land use code of 40.

Category 76 - Petroleum Leases O (180,001 ha - 200,000 ha)

Petroleum leases issued within the Region with an area greater than 180,000 but less than or equal to 200,000 hectares.

Land having the land use code of 40

Category 77 - Petroleum Leases P (200,001 ha - 250,000 ha)

Petroleum leases issued within the Region with an area greater than 200,000 but less than or equal to 250,000 hectares.

Land having the land use code of 40.

Category 78 - Petroleum Leases Q (>250,000 ha)

Petroleum leases issued within the Region with an area greater than 250,000 hectares.

Land having the land use code of 40.

## 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
Nil	Nil

## Context:

***Why is the matter coming before Council?***

The purpose of this report is to adopt different categories of rateable land 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)

The 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

(Local Government Regulation 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)

Council resolutions.

**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 Council's services and projects.

**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 State Development, Infrastructure, Local Government and Planning
- 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
Nil	Consistent with last year's categories.

**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 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.

**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, in the 'Officer's 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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021**Date:** 22 July 2021**Item Number:** 3.5**File Number:** D21/60154**SUBJECT HEADING:** Differential General Rates 2021/22**Classification:** Open Access**Officer's Title:** Director - Corporate & Community 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 2022.

**Council's Motion:**

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 the table below.

Category		Rate in the Dollar \$	Minimum General Rate
1.	Residential A	0.14535714	\$ 469.52
2.	Residential B	0.02295102	\$617.32
3.	Residential C	0.02315050	\$1,026.32
4.	Residential D	0.00926014	\$2,315.04
5.	Large Housesite & Small Rural & Rural Residential A	0.05094806	\$626.06
6.	Large Housesite & Small Rural & Rural Residential B	0.02915190	\$823.10
7.	Large Housesite & Small Rural & Rural Residential C	0.02160708	\$1,224.38
8.	Large Housesite & Small Rural & Rural Residential D	0.01537582	\$2,160.70
9.	Commercial & Industrial	0.01408428	\$743.26
10.	Caravan Parks	0.00730346	\$743.26
11.	Shopping Centre (> 2,500sqm)	0.00617984	\$74,659.38
12.	Transformers	0.08743138	\$1,613.56
13.	Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	0.00667762	\$843.28
14.	Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0.00667762	\$1,443.74
15.	Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0.00667762	\$5,775.00

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16.	Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0.00321362	\$11,550.00
17.	Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0.00667762	\$23,100.00
18.	Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0.00667762	\$34,650.00
19.	Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0.00667762	\$69,300.00
20.	Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0.00667762	\$5,775.00
21.	Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	0.00667762	\$23,100.00
22.	Refinery	17.63711330	\$250,307.20
23.	Petroleum Leases A (< = 10,000 ha)	1.21393274	\$106,279.94
24.	Petroleum Leases B (10,001 ha - 20,000 ha)	0.68745812	\$202,603.38
25.	Petroleum Leases C (20,001 ha - 30,000 ha)	0.97267694	\$289,433.42
26.	Other Gas & Oil A (< = 6 ha)	0.81272922	\$24,532.36
27.	Other Gas & Oil B (> 6 ha - 1,000 ha)	1.08363898	\$39,131.38
28.	Other Gas & Oil C (> 1,000 ha)	1.31442810	\$96,323.42
29.	Accommodation Work Camps D (1 - 20)	0.11581094	\$2,416.06
30.	Accommodation Work Camps E (21 - 50)	0.41089556	\$31,891.86
31.	Accommodation Work Camps F (51 - 150)	0.14626740	\$106,306.20
32.	Accommodation Work Camps G (151 - 250)	2.00577736	\$212,612.40
33.	Large Accommodation Work Camps in Urban Area A (251 - 500)	0.44471376	\$398,648.26
34.	Large Accommodation Work Camps in Urban Area B (501 - 750)	0.44471376	\$664,413.76
35.	Large Accommodation Work Camps in Urban Area C (> 750)	0.44471376	\$1,063,062.00
36.	Large Accommodation Work Camps A (251 - 500)	0.49190360	\$398,648.26
37.	Large Accommodation Work Camps B (501 - 750)	0.79001510	\$664,413.76
38.	Large Accommodation Work Camps C (> 750)	1.24118714	\$1,063,062.00
39.	Rural > = 80ha	0.01483164	\$757.30
40.	Rural > = 20ha - < 80ha	0.01235966	\$626.06
41.	Intensive Animal Industry (1,000 - 1,999 SCU)	0.00354768	\$1,555.84
42.	Intensive Animal Industry (2,000 - 2,999 SCU)	0.00257416	\$3,111.72
43.	Intensive Animal Industry (3,000 - 3,999 SCU)	0.00368590	\$4,667.56
44.	Intensive Animal Industry (4,000 - 4,999 SCU)	0.00617984	\$6,223.44
45.	Intensive Animal Industry (5,000 - 7,499 SCU)	0.00984718	\$7,779.28
46.	Intensive Animal Industry (7,500 - 9,999 SCU)	0.00617984	\$11,668.94
47.	Intensive Animal Industry (10,000 - 14,999 SCU)	0.00617984	\$15,558.60
48.	Intensive Animal Industry (15,000 -19,999 SCU)	0.00555664	\$23,337.88
49.	Intensive Animal Industry ( > = 20,000 SCU)	0.00617984	\$31,117.20

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50.	Pump Sites & Bores	0.01229672	\$330.66
51.	Community Purposes (not for profit)	0.00845946	\$596.92
52.	Other Land (not categorised elsewhere)	0.02020086	\$743.26
53.	Solar Farm 1MW to < 10MW	0.00617984	\$3,563.00
54.	Solar Farm 10MW to < 20MW	0.00617984	\$10,689.00
55.	Solar Farm 20MW to < 40MW	0.00617984	\$21,378.00
56.	Solar Farm 40MW to < 60MW	0.00617984	\$35,630.00
57.	Solar Farm 60MW to < 100MW	0.00617984	\$57,008.00
58.	Solar Farm 100MW to < 200MW	0.00617984	\$106,890.00
59.	Solar Farm 200MW to < 300MW	0.00617984	\$178,150.00
60.	Solar Farm 300MW to < 400MW	0.00617984	\$249,410.00
61.	Solar Farm 400MW to < 500MW	0.00617984	\$320,670.00
62.	Solar Farm > = 500MW	0.00617984	\$391,930.00
63.	Abattoir < 75,000 kills	0.00617984	\$626.06
64.	Abattoir > = 75,000 kills	0.00617984	\$757.30
65.	Petroleum Leases D (30,001 ha - 40,000 ha)	1.25000000	\$435,000.00
66.	Petroleum Leases E (40,001 ha - 50,000 ha)	1.25000000	\$580,000.00
67.	Petroleum Leases F (50,001 ha - 60,000 ha)	1.25000000	\$725,000.00
68.	Petroleum Leases G (60,001 ha - 70,000 ha)	1.25000000	\$870,000.00
69.	Petroleum Leases H (70,001 ha - 80,000 ha)	1.25000000	\$1,015,000.00
70.	Petroleum Leases I (80,001 ha - 90,000 ha)	1.25000000	\$1,160,000.00
71.	Petroleum Leases J (90,001 ha - 100,000 ha)	1.25000000	\$1,305,000.00
72.	Petroleum Leases K (100,001 ha - 120,000 ha)	1.25000000	\$1,450,000.00
73.	Petroleum Leases L (120,001 ha - 140,000 ha)	1.25000000	\$1,740,000.00
74.	Petroleum Leases M (140,001 ha - 160,000 ha)	1.25000000	\$2,030,000.00
75.	Petroleum Leases N (160,001 ha - 180,000 ha)	1.25000000	\$2,320,000.00
76.	Petroleum Leases O (180,001 ha - 200,000 ha)	1.25000000	\$2,610,000.00
77.	Petroleum Leases P (200,001 ha - 250,000 ha)	1.25000000	\$2,900,000.00
78.	Petroleum Leases Q (>250,000 ha)	1.25000000	\$3,625,000.00

**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	Nil

## 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 2022.

## Background:

### Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

At Council's Special Meeting on 21 July 2021 (continued on 27 July 2021), Council recommended:

### **Resolution No. SM/07.2021/12**

***That scenario G be included in the next draft of the budget documents for the special meeting next Wednesday.***

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.

Council later recommended:

### **Resolution No. SM/07.2021/59**

#### **That:**

- Council receive and note the report prepared as a result of Council Resolution No. SM/07.2021/12.***
- The updated parameters for Scenario G for the next draft of the 2021/22 budget be in accordance with attachment 1 for:***
  - Rate in the dollar***
  - Minimum general rate***
  - Capping***

**3. The next draft of the 2021/22 budget be based on the updated Scenario G rates revenue.**

**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**

**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)

The 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

*Local Government Regulation 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)

Council resolutions.

## **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 State Development, Infrastructure, Local Government and Planning
- 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
Relativities between individual ratepayers and movements in valuations	Council may wish to consider the effect of the capping and the setting of the rate in the \$.

**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 has already resolved to include minimum general rates and rates in the dollar, for each differential general rates category of land, for the draft 2021/22 budget.

**Council's draft motion:**

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 'Council's motion' section of this report.

**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 28 July 2021**Date:** 22 July 2021**Item Number:** 3.6**File Number:** D21/60157**SUBJECT HEADING:** Setting the Limit of Increase in the Amount of General Rates 2021/22**Classification:** Open Access**Officer's Title:** Director - Corporate & Community 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 2021/22 financial year, on each rating category.

**Council's motion:**

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 2021/22 financial year on the categories of land identified in 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 Table 1 below.

Table 1

Category		Capped Percentage
1.	Residential A	0%
2.	Residential B	0%
3.	Residential C	0%
4.	Residential D	0%
5.	Large Housesite & Small Rural & Rural Residential A	0%
6.	Large Housesite & Small Rural & Rural Residential B	0%
7.	Large Housesite & Small Rural & Rural Residential C	0%
8.	Large Housesite & Small Rural & Rural Residential D	0%
9.	Commercial & Industrial	0%
10.	Caravan Parks	0%
11.	Shopping Centre (> 2,500sqm)	0%
12.	Transformers	0%

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13.	Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	0%
14.	Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0%
15.	Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0%
16.	Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0%
17.	Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0%
18.	Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0%
19.	Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0%
20.	Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0%
21.	Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	0%
22.	Refinery	0%
23.	Petroleum Leases A (< = 10,000 ha)	0%
24.	Petroleum Leases B (10,001 ha - 20,000 ha)	0%
25.	Petroleum Leases C (20,001 ha - 30,000 ha)	0%
26.	Other Gas & Oil A (< = 6 ha)	0%
27.	Other Gas & Oil B (> 6 ha - 1,000 ha)	0%
28.	Other Gas & Oil C (> 1,000 ha)	0%
29.	Accommodation Work Camps D (1 - 20)	0%
30.	Accommodation Work Camps E (21 - 50)	0%
31.	Accommodation Work Camps F (51 - 150)	0%
32.	Accommodation Work Camps G (151 - 250)	0%
33.	Large Accommodation Work Camps in Urban Area A (251 - 500)	0%
34.	Large Accommodation Work Camps in Urban Area B (501 - 750)	0%
35.	Large Accommodation Work Camps in Urban Area C (> 750)	0%
36.	Large Accommodation Work Camps A (251 - 500)	0%
37.	Large Accommodation Work Camps B (501 - 750)	0%
38.	Large Accommodation Work Camps C (> 750)	0%
39.	Rural > = 80ha	0%
40.	Rural > = 20ha - < 80ha	0%
41.	Intensive Animal Industry (1,000 - 1,999 SCU)	0%
42.	Intensive Animal Industry (2,000 - 2,999 SCU)	0%
43.	Intensive Animal Industry (3,000 - 3,999 SCU)	0%
44.	Intensive Animal Industry (4,000 - 4,999 SCU)	0%
45.	Intensive Animal Industry (5,000 - 7,499 SCU)	0%

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46.	Intensive Animal Industry (7,500 - 9,999 SCU)	0%
47.	Intensive Animal Industry (10,000 - 14,999 SCU)	0%
48.	Intensive Animal Industry (15,000 -19,999 SCU)	0%
49.	Intensive Animal Industry ( > = 20,000 SCU)	0%
50.	Pump Sites & Bores	0%
51.	Community Purposes (not for profit)	0%
52.	Other Land (not categorised elsewhere)	0%
53.	Solar Farm 1MW to < 10MW	0%
54.	Solar Farm 10MW to < 20MW	0%
55.	Solar Farm 20MW to < 40MW	0%
56.	Solar Farm 40MW to < 60MW	0%
57.	Solar Farm 60MW to < 100MW	0%
58.	Solar Farm 100MW to < 200MW	0%
59.	Solar Farm 200MW to < 300MW	0%
60.	Solar Farm 300MW to < 400MW	0%
61.	Solar Farm 400MW to < 500MW	0%
62.	Solar Farm > = 500MW	0%
63.	Abattoir < 75,000 kills	0%
64.	Abattoir > = 75,000 kills	0%
65.	Petroleum Leases D (30,001 ha - 40,000 ha)	0%
66.	Petroleum Leases E (40,001 ha - 50,000 ha)	0%
67.	Petroleum Leases F (50,001 ha - 60,000 ha)	0%
68.	Petroleum Leases G (60,001 ha - 70,000 ha)	0%
69.	Petroleum Leases H (70,001 ha - 80,000 ha)	0%
70.	Petroleum Leases I (80,001 ha - 90,000 ha)	0%
71.	Petroleum Leases J (90,001 ha - 100,000 ha)	0%
72.	Petroleum Leases K (100,001 ha - 120,000 ha)	0%
73.	Petroleum Leases L (120,001 ha - 140,000 ha)	0%
74.	Petroleum Leases M (140,001 ha - 160,000 ha)	0%
75.	Petroleum Leases N (160,001 ha - 180,000 ha)	0%
76.	Petroleum Leases O (180,001 ha - 200,000 ha)	0%
77.	Petroleum Leases P (200,001 ha - 250,000 ha)	0%
78.	Petroleum Leases Q (>250,000 ha)	0%

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 2021/22 financial year; or
- e) the differential rating category of the land in 2020/21 financial year, changes in the 2021/22 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*.

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### 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
Nil	Nil

### 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 2021/22 financial year, on each rating category.

**Background:**

***Has anything already happened in relation to this matter?***

(Succinct overview of the relevant facts, without interpretation)

At Council's Special Meeting on 21 July 2021 (continued on 27 July 2021), Council recommended:

***Resolution No. SM/07.2021/12***

***That scenario G be included in the next draft of the budget documents for the special meeting next Wednesday.***

Council later recommended:

***Resolution No. SM/07.2021/59***

***That:***

- 1. Council receive and note the report prepared as a result of Council Resolution No. SM/07.2021/12.***
- 2. The updated parameters for Scenario G for the next draft of the 2021/22 budget be in accordance with attachment 1 for:***
  - Rate in the dollar***
  - Minimum general rate***
  - Capping***
- 3. The next draft of the 2021/22 budget be based on the updated Scenario G rates revenue.***

**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***

***116 Limitation of increase in rates or charges levied***

- (1) When a local government resolves to levy rates or charges, it also may resolve to limit the increase in the rates or charges.***
- (2) The rates or charges may be limited to not more than—***
  - (a) if the rates or charges for the last financial year were for a full year—***
    - (i) the rates or charges for the last financial year; or***
    - (ii) the rates or charges for the last financial year, increased by a stated percentage; or***
  - (b) if the rates or charges levied for the last financial year were not for a full year—***
    - (i) the corresponding annual amount for the rates or charges for the last financial year; or***
    - (ii) the corresponding annual amount for the rates or charges for the last financial year, increased by a stated percentage.***



- (3) The **corresponding annual amount** is the amount worked out by—  
(a) converting the amount of the rates or charges levied for the last financial year to a daily amount; and  
(b) multiplying the daily amount by 365.
- (4) The resolution may specify different percentages for—  
(a) different land or classes of land; or  
(b) different rates or charges.

**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 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

*Local Government Regulation 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)

Council resolutions.

**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 Council's services and projects.

**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 State Development, Infrastructure, Local Government and Planning
- 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
Relativities between individual ratepayers and movements in valuations	Council may wish to consider the effect of the capping and the setting of the rate in the \$.

**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 has already resolved to include 0% capping on all categories for the draft 2021/22 budget.

**Council's draft motion:**

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 2021/22 financial year on the categories of land identified in 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 the table below.

Table 1 (0% capping on all categories)

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 2021/22 financial year; or
- e) the differential rating category of the land in 2020/21 financial year, changes in the 2021/22 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*.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.7

**File Number:** D21/60201

**SUBJECT HEADING:** Water Utility Charges 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

The purpose of this report is to make and levy Water Utility Charges for 2021/22.

### **Council Motion:**

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 the table below.

Metered Potable Water Access Infrastructure Charge	
Description	2021/22 Charge
Vacant (i.e. No connection)	\$240.00
20mm meter connection	\$480.00
25mm meter connection	\$748.80
30mm meter connection	\$1,080.02
40mm meter connection	\$1,920.02
50mm meter connection	\$3,000.04
60mm meter connection	\$4,320.08
70mm meter connection	\$5,851.58
80mm meter connection	\$7,680.14
90mm meter connection	\$9,673.02
100mm meter connection	\$12,000.24
150mm meter connection	\$15,000.28

Metered Potable Water Usage Charge	
Description	2021/22 Charge
The per kilolitre (1,000 litres) usage charge for all users connected to the metered potable water service.	92 cents per kilolitre (i.e. 1,000 litres)

**Maranoa Regional Council**

**Special Budget Meeting - 28 July 2021**

<b>Unmetered Potable Water Service Charge</b>				
<b>Classification - Areas shown below are total building "Floor Areas"</b>	<b>Estimated average water usage of the consumers within group (kL)</b>	<b>\$/Unit</b>	<b>Allocated Units</b>	<b>2021/22 Charge</b>
<b>Commercial, Industrial</b>				
0 - 833.91 m <sup>2</sup>	750	\$11.34	64	\$725.76
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$11.34	106	\$1,202.04
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$11.34	5	\$56.70
<b>Laundries, Butchers, Bakers, Garages</b>				
0 - 200 m <sup>2</sup>	750	\$11.34	64	\$725.76
201 - 400 m <sup>2</sup>	1,406	\$11.34	120	\$1,360.80
401 - 1,600 m <sup>2</sup>	1,828	\$11.34	156	\$1,769.04
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>				
0 - 200 m <sup>2</sup>	433	\$11.34	37	\$419.58
201 - 600 m <sup>2</sup>	843	\$11.34	72	\$816.48
<b>Hotels</b>				
Hotels	2,625	\$11.34	224	\$2,540.16
<b>Bowls Clubs, Golf Clubs</b>				
Bowls Club	1,875	\$11.34	160	\$1,814.40
Golf Club	1,875	\$11.34	160	\$1,814.40
<b>Places of Worship</b>				
Churches	433	\$11.34	37	\$419.58

<b>Unmetered Non-Potable Water Charge - Surat</b>			
<b>Classification</b>	<b>Unit</b>	<b>Estimated average water usage of the consumers within group (kL)</b>	<b>2021/22 Charge</b>
Vacant land water supply connection	1	222	\$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	\$342.44
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$342.44
Private residence / flat with one business	1.5	333	\$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	\$684.88
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,027.32

**Maranoa Regional Council**

**Special Budget Meeting - 28 July 2021**

Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,369.76
State/Pre-School	7	1,554	\$2,397.08

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.

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**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	Nil

**Context:**

***Why is the matter coming before Council?***

This report is to set the water utility charges for the financial year ended 30 June 2022 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)

**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 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

(Local Government Regulation 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 4 (2020/21 to 2029/230) – adopted by Council on 24 March 2021 **Resolution No. OM/03.2021/59.**

**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)

Council resolutions.

**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 is 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 State Development, Infrastructure, Local Government and Planning

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 sustainability considerations	This is the third year with the same utility charges. Council may wish to give consideration to Council's long term financial sustainability, noting that the costs associated with providing the service do not remain the same.

### 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 may set the water utility charges for the financial period ending 30 June 2022, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

**Council's draft motion:**

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 the table in the 'Council Motion' 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.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021**Date:** 22 July 2021**Item Number:** 3.8**File Number:** D21/60225**SUBJECT HEADING:** Sewerage Utility Charges 2021/22**Classification:** Open Access**Officer's Title:** Director - Corporate & Community Services**Executive Summary:**

The purpose of this report is to make and levy Sewerage Utility Charges for 2021/22.

**Council Motion:**

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 the table below:

Sewerage Utility Charges	
Service Level	2021/22 Charge
<b>Pedestal charge per property:</b>	
Vacant Land	\$212.24
Urinal (600mm) <sup>(1) (3)</sup>	\$424.48
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$792.38
Urinal (> 1200mm) additional rate per 600mm	\$325.44
1st Pedestal	\$424.48
2nd Pedestal	\$367.90
Additional Pedestals (per pedestal)	\$325.44
Government Pedestals	\$580.14
Other Services	
Trade Waste <sup>(2)</sup>	\$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
Nil	

# Context:

***Why is the matter coming before Council?***

This report is to set the sewerage utility charges for the financial year ended 30 June 2022 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)

## 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 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

*(Local Government Regulation 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 28 April 2021 - **Resolution No. OM/04.2021/52.**

**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)

Council resolutions.

**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 is 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 State Development, Infrastructure, Local Government and Planning
- 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 sustainability considerations	This is the third year with the same utility charges. Council may wish to give consideration to Council's long term financial sustainability, noting that the costs associated with providing the service do not remain the same.

**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 may make sewerage utility charges for the 2021/22 financial year to raise revenue to provide sewerage services contained within the budget.

**Council's draft motion:**

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 the table above in the 'Council Motion' section in this report.

**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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.9

**File Number:** D21/60228

**SUBJECT HEADING:** Waste Management Utility Charges 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

The purpose of this report is to make and levy Waste Management Utility Charges for 2021/22.

### **Council's motion:**

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 the table below:

Waste Management Utility Charges	
Service Level	2021/22 Charge
Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin	\$258.88
Each additional 240 Litre wheelie bin	\$258.88
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$517.76
Industrial Bin Service	
Industrial Bin (1/2 size bin) – 1 collection per week	\$458.34
Industrial Bin – 1 collection per week	\$916.68
Industrial Bin – 2 collections per week	\$1,833.38
Industrial Bin – 3 collections per week	\$2,750.06
Industrial Bin – 1 collection per fortnight	\$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
Nil	

## 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 2022 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)

### 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 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

*(Local Government Regulation 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)

Council resolutions.

**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 State Development, Infrastructure, Local Government and Planning
- 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 sustainability considerations	This is the third year with the same utility charges. Council may wish to give consideration to Council's long term financial sustainability, noting that the costs associated with providing the service do not remain the same.

# **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 may make waste management utility charges for the 2021/22 financial year to raise revenue to undertake waste management services contained within the budget.

# **Council's draft motion:**

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 the table below:

Waste Management Utility Charges	
Service Level	2021/22 Charge
Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin	\$258.88
Each additional 240 Litre wheelie bin	\$258.88
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$517.76
Industrial Bin Service	
Industrial Bin (1/2 size bin) – 1 collection per week	\$458.34
Industrial Bin – 1 collection per week	\$916.68
Industrial Bin – 2 collections per week	\$1,833.38
Industrial Bin – 3 collections per week	\$2,750.06
Industrial Bin – 1 collection per fortnight	\$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.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.10

**File Number:** D21/60236

**SUBJECT HEADING:** Pest Management Special Rate 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

The purpose of this report is to make and levy a Pest Management Special Rate for 2021/22.

### **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 as follows:

### **Pest Management Special Rate**

- a) A special rate to be known as the ("Pest Management Special Rate) of 0.00012355 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.
- b) 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 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.
  - b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural > = 80 ha in the 2021/22 financial year.
  - c. The estimated cost of carrying out the activity the subject of the overall plan is \$574,000. The Pest Management Special Rate will levy an estimated \$297,000 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 management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

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**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 > = 80 ha

**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, on all rateable land classified as Category 39 – Rural > = 80 ha, for 2021/22.

**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 “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.

At Council’s Special Meeting on 21 July 2021, Council recommended:

***Resolution No. SM/07.2021/18***

***That the Pest Management Special Rate of 0.000123553 be included in the next draft of the rating resolutions for the 2021/22 budget.***

The proposed Pest Management Special Rate in this report has been rounded to 8 decimal places - 0.00012355 (maximum decimal parameters of the Rating System Module).

**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**

**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)*

The 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

#### **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)

Council resolutions.

#### **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 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 > = 80 ha

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
Nil	

### 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 for 2021/22 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 as set out in the table above 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?**

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.11

**File Number:** D21/60257

**SUBJECT HEADING:** State Government Precept Special Rate 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

The purpose of this report is to make and levy a State Government Precept Special Rate for 2021/22.

### **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 as follows:

#### **State Government Precept Special Rate**

- a) A special rate (to be known as the "State Government Precept Special Rate") of 0.00017 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.
- b) 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 > = 80 ha, in the 2021/22 financial year.
  - c. The estimated cost of carrying out the overall plan is \$408,204. The State Government Precept Special Rate will levy an estimated \$408,204 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.

### 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 > = 80 ha

### 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	Nil

### Context:

***Why is the matter coming before Council?***

The purpose of this report is to make and levy a special rate, being the State Government Precept Special Rate, on all rateable land classified as Category 39 – Rural > = 80 ha, for 2021/22.

### 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.

At Council’s Special Meeting on 21 July 2021, Council recommended:

***Resolution No. SM/07.2021/17***

***The State Government Precept Special Rate of 0.00017 be included in the next draft of the 2021/22 budget.***

### 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***

#### ***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)

The 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

### **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)

Council resolutions.

### **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.

### **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 > = 80 ha

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
Nil	

### 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 State Government Precept Special Rate for 2021/22 to fund the cost of the activities for which the plan is 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 the table above 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?*

Not applicable.



**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021**Date:** 22 July 2021**Item Number:** 3.12**File Number:** D21/60261**SUBJECT HEADING:** Rural Fire Brigade Special Charge 2021/22**Classification:** Open Access**Officer's Title:** Director - Corporate & Community Services**Executive Summary:**

The purpose of this report is to set a Rural Fire Brigade Special Charge for the year ending 30 June 2022.

**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 \$20,504.
  - 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 2021/22.

**Background:**

***Has anything already happened in relation to this matter?***

(Succinct overview of the relevant facts, without interpretation)

At Council's Special Meeting on 21 July 2021, Council recommended:

**Resolution No. SM/07.2021/16**

***That the Rural Fire Brigade Special Charges be included in the next draft of the rating resolutions of the 2021/22 budget:***

Rural Fire Brigade	Proposed Amount
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

The setting of this charge is required to 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.

**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**

**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. The 2021/22 Revenue Policy was adopted by Council on 19 May 2021 - **Resolution No. SM/05.2021/17.**

**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)

Council resolution.

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.

Council wrote to each brigade on 22 January 2021 seeking their submission in regards to the proposed charge for 2021/22.

Council received a response from two brigades. Neither brigades proposed a change to the current charge.

The proposed charges for 2021/22 are the same as 2020/21 – no change.

**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
Nil	

### 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:

- 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 \$20,504.
  - 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

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.13

**File Number:** D21/60276

**SUBJECT HEADING:** Levy and Payment of Rates and Charges 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **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 2021 to 31 December 2021 – in August/September 2021; and
  - for the half year 1 January 2022 to 30 June 2022 – in February/March 2022.
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.

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### **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 2021/22 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 (with the exception of 2020/21 financial year due to the approved extension to the budget deadline). This provides ratepayers with consistency about when to expect rate notices for payment.

For 2021/22, the levying schedule will be August/September and February/March.

**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*****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 2021/22 – section 3.1.

State Government levies are also reflected in Council's Revenue Statement 2021/22.

**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 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 State Development, Infrastructure, Local Government and Planning

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
Nil	

**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 2022.

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 2021 to 31 December 2021 – in August/September 2021; and
  - for the half year 1 January 2022 to 30 June 2022 – in February/March 2022.

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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.14

**File Number:** D21/60278

**SUBJECT HEADING:** Total Value of Change in Rates and Utility Charges

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **Executive Summary:**

The purpose of this report is to adopt the total value of the change in Rates and Utility Charges, expressed as a percentage, pursuant to sections 169(6) and 169(7) of the *Local Government Regulation 2012*.

### **Officer's Recommendation:**

That Council adopt the following:

1. 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 utility charges budgeted to be levied for the 2021/22 financial year compared with the rates and utility charges levied in the previous budget (2020/21 financial year) is 0.64%.
2. For the purpose of this calculation any discounts and rebates are excluded.

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### **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 total value of the change in the rates and charges budgeted to be levied for the 2021/22 financial year compared with the rates and charges levied in the previous budget (2020/21 financial year), expressed as a percentage, pursuant to sections 169(6) of *Local Government Regulation 2012*.

**Background:**

***Has anything already happened in relation to this matter?***

(Succinct overview of the relevant facts, without interpretation)

For the purpose of this calculation, the rates and utility charges levied must exclude any discounts and rebates in accordance with section 169(7) of the *Local Government Regulation 2012*.

**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***

***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 budget for the previous financial year.*

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

**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)

Council resolutions.

**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 charges 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)

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
Nil	

### **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 comply with sections 169(6) and 169(7) of *Local Government Regulation 2012* to ensure the budget and rating resolutions are valid; by adopting the relevant total value of the change, expressed as a percentage, in the rates and utility charges budgeted to be levied for the 2021/22 financial year compared with the rates and utility charges levied in the previous budget (2020/21 financial year) excluding any discounts and rebates.

**Recommendation:**

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

That Council adopt the following:

1. 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 utility charges budgeted to be levied for the 2021/22 financial year compared with the rates and utility charges levied in the previous budget (2020/21 financial year) is 0.64%.
2. For the purpose of this calculation any discounts and rebates are excluded.

***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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.15

**File Number:** D21/60288

**SUBJECT HEADING:** Discount on Rates 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **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 2022.

### **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 the table below:

Discount on differential general rates	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.

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### **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)*

At Council's Special Meeting on 21 July 2021, Council recommended:

***Resolution No. SM/07.2021/15***

***That Council recommend that the draft 2021/22 budget include a 5 % discount on differential general rates 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.***

The discount on differential general rates made and levied for the previous financial year (2020/21) 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.
- (7) The local government may, by resolution, change the discount period to end on a later day (the **new discount day**).
- (8) 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.
- (9) 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.

- (10) *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.*
- (11) *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 2021/22 – 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)*

Council resolution.

**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 State Development, Infrastructure, Local Government and Planning

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
Nil	

**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 may set the level of discount and discount period for the prompt payment of specified rates for the financial period ending 30 June 2022, 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 the table below:

Discount on differential general rates	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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.16

**File Number:** D21/60293

**SUBJECT HEADING:** Interest on all Overdue Rates and Charges for 2021/22

**Classification:** Open Access

**Officer's Title:** Director - Corporate & Community Services

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### **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 2022.

### **Officer's Recommendation:**

That 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 the table below:

Interest on all overdue rates and charges	4.00%
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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.

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### **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	Nil

## 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)*

At Council's Special Meeting on 21 July 2021, Council resolved:

### **Resolution No. SM/07.2021/14**

***That Council include an interest rate of 4% on overdue rates and charges in the next draft of the 2021/22 budget.***

From 1 July 2021, the new maximum interest rate of 8.03 per cent applied for the 2021/22 financial year and a resolution setting the actual rate to be charged by a council is required to be made at the budget meeting for the 2021/22 financial year.

## 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 2021/22 – 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 Council's Special Meeting on 21 July 2021, Council recommended:

***Resolution No. SM/07.2021/14***

***That Council include an interest rate of 4% on overdue rates and charges in the next draft of the 2021/22 budget.***

### **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 State Development, Infrastructure, Local Government and Planning

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
Nil	

**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 2022, in accordance with section 133 of the *Local Government Regulation 2012*.

**Recommendation:**

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

That 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 the table below:

Interest on all overdue rates and charges	4.00%
---	-------

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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

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 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.17

**File Number:** D21/60264

**SUBJECT HEADING:** Significant Business Activity Assessment 2021/22

**Classification:** Open Access

**Officer's Title:** Contractor - Strategic Finance

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### **Executive Summary:**

The report presents the assessment of business activities against the threshold for Significant Business Activities for 2021/22.

### **Officer's Recommendation:**

That the result of the Significant Business Activity assessment be received, noting that no further action is required.

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### **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)

## **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.*
- (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*

An assessment of the revised budget from the previous year (2020/21) 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**

<b>Business Activity</b>	<b>Section 45 information (Previous year financial information/budget)</b>	<b>Significant Business Activity</b>
Quarry operations	\$ 6,246,226	No
Saleyards	\$ 3,212,186	No
Waste management	\$ 4,231,185	No
Airport	\$ 2,290,006	No
Gas	\$ 546,178	No
Plant	\$ 5,641,745	No
Building services	\$ 350,900	No
Roads operations	\$ 4,542,666	No
	<b>Number of water service connection 2020/21</b>	
Water and sewerage services	5,963	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 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
<b>Financial &amp; Reputational</b> Risk of an invalid Budget	<b>Likelihood</b> – Unlikely <b>Consequence</b> – Extreme <b>Mitigation</b> – 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 2020/21 against the threshold for significant business activities for 2021/22 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?***

***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)).

That the result of the Significant Business Activity Assessment be received, noting that no further action is required.

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

***If so, for what reason?***

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

**Supporting Documentation:**

Nil

**Report authorised by:**

Director - Corporate & Community Services

## **OFFICER REPORT**

**Meeting:** Special Budget 28 July 2021

**Date:** 22 July 2021

**Item Number:** 3.18

**File Number:** D21/60294

**SUBJECT HEADING:** Code of Competitive Conduct 2021/22

**Classification:** Open Access

**Officer's Title:** Contractor - Strategic Finance

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### **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 2021/22.

### **Officer's Recommendation:**

That Council not apply the Code of Competitive Conduct to the following business activities for 2021/22:

- 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.

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### **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
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 are detailed as follows.

### **32 Elements of code of competitive conduct**

*The code of competitive conduct is all of the following—*

- (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.*

Section 33 of the *Local Government Regulation 2012* outlines the application of the the competitive neutrality principle

### **33 Applying the competitive neutrality principle**

*(1) If a local government applies the code of competitive conduct 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 can not 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 the 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—Act, s 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)

The Manager Planning & Building Development confirms that the Council does perform the building certification functions described by Section 10 of the *Building Act 1975*.

The Program Funding & Budget Coordinator confirms that the contract with Main Roads is under a sole supplier arrangement.

### 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)

Other businesses that may provide similar or equivalent services.

### 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 competitive conduct to a business activity prescribed under a regulation	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> .

### 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	\$ 6,246,226	No
Saleyards operations	\$ 3,440,814	No
Waste management	\$ 4,279,048	No
Airport operations	\$ 3,060,576	No
Water and sewerage services	\$ 7,610,885	No
Gas operations	\$ 740,545	No
Plant services (internal function)	\$ 7,786,818	No
Building services	\$ 350,900	No
Roads operations	\$ 4,542,666	No

It is recommended to remove plant services as this is an internal function but retain as a fund for internal accounting and management purposes.

### 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)).

It is recommended that Council not apply the Code of Competitive Conduct to the following business activities for 2021/22.

- 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.

***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 Financial Planning

**Supporting Documentation:**

Nil

**Report authorised by:**

Director - Corporate & Community Services

## **OFFICER REPORT**

**Meeting:** Special Budget 28 July 2021

**Date:** 24 July 2021

**Item Number:** 3.19

**File Number:** D21/60660

**SUBJECT HEADING:** Adoption of Annual Operational Plan 2021/22

**Classification:** Open Access

**Officer's Title:** Chief Executive Officer

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### **Executive Summary:**

This report presents the proposed annual operational plan for 2021/22 for Council's consideration.

The report tables the draft 2021/22 Operational Plan as contained in the integrated document inclusive of annual services, projects and how we are managing operational risks.

### **Officer's Recommendation:**

That pursuant to section 104(5)(a)(v) of *the Local Government Act 2009* and Section 174 and 175 of the *Local Government Regulation 2012*, Council adopt the Annual Operational Plan for 2021/22, as contained in the integrated document, with the inclusion of:

- Our projects 2021/22 from the adopted budget – for each of the relevant functions with the cost estimates.
- Our finances from the adopted budget – for each of the relevant functions with comparatives for 2018/19, 2019/20, 2020/21 (Quarter 4 review), 2021/22 Cost and funding estimates, 2021/22 Reduced budget.

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### **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?***

The agenda item is tabling, via a printed copy to Councillors, the draft 2021/22 Operational Plan as contained in the integrated document inclusive of annual services, projects and how we are managing operational risks.

**Background:**

***Has anything already happened in relation to this matter?***

(Succinct overview of the relevant facts, without interpretation)

Function leaders, the management team and other staff have had input into the compilation of the information.

**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:

***175 Annual operational plan contents***

*(1) The annual operational plan for a local government must—*

*(a) be consistent with its annual budget; and*

*(b) state how the local government will—*

*(i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and*

*(ii) manage operational risks; and*

*(c) include an annual performance plan for each commercial business unit of the local government.*

*Section 174 (2) states that the local government may, but need not, adopt the annual operational plan for a financial year at the same time the local government adopts its budget 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)

An annual operational plan is a key financial planning document under section 104 (5)(a)(v) of the *Local Government Act 2009*.

**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)

Function leaders, the management team and other staff have had input into the compilation of the information.

### 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)

Nil

### 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 Operational Plan is consistent with the draft 2021/22 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)

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)

Not applicable.

### 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
Operating risks	<p><b>175 Annual operational plan contents</b></p> <p>(1) The annual operational plan for a local government must—</p> <p>...</p> <p>(b) state how the local government will—</p> <p>...</p> <p>(ii) manage operational risks; and</p> <p>A section has been included within each function.</p>

### 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)

That Council adopt the draft 2021/22 Operational Plan, as contained in the integrated document inclusive of annual services, projects and how we are managing operational risks.

**Recommendation:**

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

That pursuant to section 104(5)(a)(v) of *the Local Government Act 2009* and Section 174 and 175 of the *Local Government Regulation 2012*, Council adopt the Annual Operational Plan for 2021/22, as contained in the integrated document, with the inclusion of:

- Our projects 2021/22 from the adopted budget – for each of the relevant functions with the cost estimates.
- Our finances from the adopted budget – for each of the relevant functions with comparatives for 2018/19, 2019/20, 2020/21 (Quarter 4 review), 2021/22 Cost and funding estimates, 2021/22 Reduced budget.

***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?***

Not applicable.

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Financial Planning

**Supporting Documentation:**

Nil

**Report authorised by:**

Chief Executive Officer