

# BUSINESS PAPER

## Special Budget Meeting

**Thursday 26 July 2018**

Roma Administration Centre

### NOTICE OF MEETING

Date: 26 July 2018

Mayor:

Councillor T D Golder

Deputy Mayor:  
Councillors:

Councillor J L Chambers  
Councillor N H Chandler  
Councillor P J Flynn  
Councillor G B McMullen  
Councillor W M Newman  
Councillor C J O'Neil  
Councillor D J Schefe  
Councillor J M Stanford

Chief Executive Officer:

Julie Reitano

Please find attached agenda for the **Special Budget Meeting** to be held at the Roma Administration Centre on **July 26, 2018 at 9.00AM.**



Julie Reitano  
**Chief Executive Officer**

## TABLE OF CONTENTS

Item No	Subject	
<b>1</b>	<b>Welcome</b>	
<b>2</b>	<b>Apologies</b>	
<b>3</b>	<b>Business</b>	
<b>3.1</b>	<b>Preparation and Presentation of a Budget to Council for Consideration .....</b>	<b>3</b>
	Prepared by: Mayor	
	Attachment : Draft Budget 2018-19.....	7
<b>3.2</b>	<b>Statement of Estimated Financial Position 2017/18 .....</b>	<b>77</b>
	Prepared by: Chief Executive Officer	
<b>3.3</b>	<b>Summary of Budget Submissions &amp; Financial Planning Committee Recommendations .....</b>	<b>82</b>
	Prepared by: Chief Executive Officer	
	Attachment 1: Note 6 - General Rates Comparison .....	92
	Attachment 2: Recommendations of the Budget Submissions & Financial Planning Standing Committee - 26 July 2018 .....	94
<b>3.4</b>	<b>Adoption of Budget .....</b>	<b>162</b>
	Prepared by: Mayor	
<b>3.5</b>	<b>Debt (Borrowings) Policy.....</b>	<b>164</b>
	Prepared by: Specialist - Strategic Finance	
<b>3.6</b>	<b>Differential General Rates Categories and Criteria 2018/2019 .....</b>	<b>168</b>
	Prepared by: Director - Corporate, Community & Commercial Services	
<b>3.7</b>	<b>Differential General Rates 2018/19 .....</b>	<b>185</b>
	Prepared by: Director - Corporate, Community & Commercial Services	
<b>3.8</b>	<b>Setting the Limit of Increase in the Amount of General Rates 2018/19 .....</b>	<b>189</b>
	Prepared by: Director - Corporate, Community & Commercial Services	
<b>3.9</b>	<b>Water Utility Charges .....</b>	<b>193</b>
	Prepared by: Director - Corporate, Community & Commercial Services	
<b>3.10</b>	<b>Sewerage Utility Charges for 2018/19.....</b>	<b>197</b>
	Prepared by: Director - Corporate, Community & Commercial Services	
<b>3.11</b>	<b>Waste Management Utility Charges 2018/19 .....</b>	<b>199</b>

Prepared by: Director - Corporate, Community & Commercial  
Services

- 3.12 Wild Dog Management and State Government Precept Special Rate  
2018/19 .....201**  
Prepared by: Director - Corporate, Community & Commercial  
Services
- 3.13 Rural Fire Brigade Special Charge - 2018/19 .....205**  
Prepared by: Director - Corporate, Community & Commercial  
Services
- 3.14 Levy and Payment of Rates and Charges for 2018/19.....207**  
Prepared by: Director - Corporate, Community & Commercial  
Services
- 3.15 Discount on Rates 2018/19 .....209**  
Prepared by: Director - Corporate, Community & Commercial  
Services
- 3.16 Interest on all Overdue Rates and Charges .....211**  
Prepared by: Director - Corporate, Community & Commercial  
Services
- 3.17 Differential General Rate Concession - Pensioners .....213**  
Prepared by: Director - Corporate, Community & Commercial  
Services  
Attachment : DRAFT Policy - Pensioner Rate Concession 2018-19..216
- 3.18 Significant Business Activity Assessment 2018/19 .....221**  
Prepared by: Specialist - Strategic Finance

**Closure**

## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.1

**File Number:** D18/54194

**SUBJECT HEADING:** Preparation and Presentation of a Budget to Council for Consideration

**Classification:** Open Access

**Name of Applicant:** N/a

**Location:** N/a

**Author & Officer's Title:** Tyson Golder, Mayor

---

### **Executive Summary:**

The report presents a proposed budget for 2018/19.

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

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

---

### **Body of Report:**

It is with great pleasure that I have prepared the proposed Council Budget of 2018/19. As stated in the *Local Government Act 2009*, it is the Mayor's responsibility to prepare and present a budget to the local government. The proposed Budget has been prepared in consultation with the *Budget Submissions and Financial Planning Standing Committee*. If adopted, the proposed budget will help people of the Maranoa, who are living, working, and those raising families, so that they can grow the Maranoa.

I would like to highlight some of the initiatives that have been proposed:

- 10% discount for general rates
- Rates freeze or reduction for all domestic, rural and commercial ratepayers
- 20% savings through both productivity bonus and red tape reduction
- Build a Mitchell Community Hub
- Kerbside recycling option for residents and businesses within Roma – at low cost, with 100% of accepted items to be recycled. Service would be expanded to other towns if resident demand is shown
- Solar powered street lights
- Extra 10kms gravel to Mt Moffatt Road
- Wall of memory for the Mitchell Cemetery



- Local improvement initiative for Wallumbilla, Yuleba, Jackson, Noonga and Surrounds
- Local improvement initiative for Injune, Bymount and Surrounds
- Local improvement initiative for Mitchell, Muckadilla, Mungallalla and Surrounds
- Local improvement initiative for Surat, Teelba, Wycombe, Begonia and Surrounds
- Local improvement initiative for Roma and Surrounds
- Old fashioned dog catcher - Contractor
- Cat management plan – feral – strays targeted
- Reduction of legal costs
- Bring back Campbell's Park mowing and maintenance
- Cement top program for crossings on low volume roads
- Pinaroo – footpath installation and wheel chair access to town centre
- Roma Saleyards specific triple road train ramp to Cableyards – for faster unloading times
- Mitchell Show grounds - new ringside fence
- Water rebate – for attractive houses in the Maranoa
- Re-opening of McDowall Street – Duck Pond Bridge – Big Rig
- Surat – Aquarium – refurbishment
- Lions Park – new toilet and playground – increase child safety and disability access
- Massive sewer relining program
- Weeds initiative in the Maranoa
- Major road program – Capital and Maintenance
- Rural Road fund created. With all general rural rates proposed to be spent on rural roads
- Improved Telecommunication mobile, data & wifi (pilot)

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

A further section of the Act states that:

**107A Approval of budget**

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

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

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

A copy of the budget was given to each Councillor on 11 July 2018.

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

**169 Preparation and content of budget**

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

- (a) be prepared on an accrual basis; and*
- (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—*
  - (i) financial position;*
  - (ii) cash flow;*
  - (iii) income and expenditure;*
  - (iv) changes in equity.*

*(2) The budget must also include—*

- (a) a long-term financial forecast; and*
- (b) a revenue statement; and*
- (c) a revenue policy.*

*(3) The statement of income and expenditure must state each of the following—*

- (a) rates and utility charges excluding discounts and rebates;*
- (b) contributions from developers;*
- (c) fees and charges;*
- (d) interest;*
- (e) grants and subsidies;*
- (f) depreciation;*
- (g) finance costs;*
- (h) net result;*
  - (i) the estimated costs of—*
    - (i) the local government's significant business activities carried on using a full cost pricing basis; and*
    - (ii) the activities of the local government's commercial business units; and*
    - (iii) the local government's significant business activities.*

(4) *The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.*

(5) *The **relevant measures of financial sustainability** are the following measures as described in the financial management (sustainability) guideline—*

- (a) asset sustainability ratio;*
- (b) net financial liabilities ratio;*
- (c) operating surplus ratio.*

(6) *The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.*

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

(8) *The budget must be consistent with the following documents of the local government—*

- (a) its 5-year corporate plan;*
- (b) its annual operational plan.*

(9) *In this section—*

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

*Editor's note—*

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

#### **Link to Corporate Plan:**

Corporate Plan 2014-2019

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

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

#### **Supporting Documentation:**

[1](#) Draft Budget 2018-19

D18/57909

#### **Report authorised by:**

Chief Executive Officer





# **PROPOSED BUDGET 2018/19**



**Presented to each Councillor  
for consideration**



Local Government Regulation 2012 Section 169 – Preparation and content of budget	Section	Page
(1) A local government's budget for each financial year must—		
(a) be prepared on an accrual basis; and		
(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—		
(i) financial position;	Statement of Financial Position	4
(ii) cash flow;	Cash Flow Statement (Refer also Notes Section)	6 62
(iii) income and expenditure;	Statement of Income & Expenditure (Refer also Notes Section)	8 62
(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	Draft Revenue Statement 2018/19	17
(c) a revenue policy.	Draft Revenue Policy 2018/19	50
(3) The statement of income and expenditure must state each of the following—		
(a) rates and utility charges excluding discounts and rebates;		
(b) contributions from developers;		
(c) fees and charges;		
(d) interest;		
(e) grants and subsidies;		
(f) depreciation;		
(g) finance costs;		
(h) net result;		
(i) the estimated costs of—		
(i) the local government's significant business activities carried on using a full cost pricing basis; and		
(ii) the activities of the local government's commercial business units; and		
(iii) the local government's significant business activities.	Included in Statement of Income & Expenditure – refer to (1)(b)(iii)	8
(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 <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.	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	57
(6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.		
(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.		
(8) The budget must be consistent with the following documents of the local government—		
(a) its 5-year corporate plan;		
(b) its annual operational plan.	Change in Rates & Charges	61
(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.	For noting	

Notes		63
<b>Local Government Regulation 2012</b>		
<b>Section 34 – Estimated activity statement</b>	<b>Section</b>	<b>Page</b>
<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	69
<b>Section 39 – Prescribed business activities—Act, s 47(7)</b>		
<p>(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$328,000 or more.</p> <p>(2) The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year—</p> <ul style="list-style-type: none"> <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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	53,208,952	59,474,844	66,186,620
Trade and other receivables	5,978,883	5,996,820	6,014,810
Inventories	1,642,914	1,647,843	1,652,786
Total current assets	60,830,749	67,119,506	73,854,216
<b>Non-current assets</b>			
Property, plant & equipment	765,256,488	769,525,037	773,421,927
<b>Total assets</b>	826,087,236	836,644,543	847,276,143
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	3,799,364	3,810,762	3,822,194
Borrowings	773,173	1,109,948	1,165,642
Provisions	3,348,014	3,358,058	3,368,132
Total current liabilities	7,920,551	8,278,768	8,355,969
<b>Non-current liabilities</b>			
Borrowings	15,004,599	13,610,635	12,444,993
Provisions	2,200,582	2,207,184	2,213,805
Total non-current liabilities	17,205,181	15,817,819	14,658,798
<b>Total liabilities</b>	25,125,732	24,096,587	23,014,767
<b>Net community assets</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</b>
<b>Community equity</b>			
Asset revaluation surplus	209,460,266	209,537,316	209,614,810
Retained surplus	591,501,238	603,010,640	614,646,566
<b>Total community equity</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Cash flows from operating activities</b>			
Receipts from customers	58,614,774	60,884,503	61,995,984
Payments to suppliers and employees	(54,973,138)	(55,914,491)	(57,075,911)
Interest received	1,781,500	1,820,975	1,861,481
Rental income	714,952	728,536	742,378
Non-capital grants and contributions	19,665,518	20,056,593	20,455,447
Borrowing costs	(745,520)	(664,833)	(612,074)
Other cashflow items	5,163	5,178	5,194
<b>Net cash inflow from operating activities</b>	<b>25,063,249</b>	<b>26,916,461</b>	<b>27,372,500</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment -Refer Note 1	(70,393,053)	(25,092,157)	(25,006,006)
Grants, subsidies, contributions and donations	36,845,954	4,905,594	4,836,929
Proceeds from sale of assets	533,000	593,183	618,301
<b>Net cash inflow from investing activities</b>	<b>(33,014,099)</b>	<b>(19,593,380)</b>	<b>(19,550,776)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	3,500,000	-	-
Repayment of borrowings	(2,035,228)	(1,057,189)	(1,109,948)
<b>Net cash inflow from financing activities</b>	<b>1,464,772</b>	<b>(1,057,189)</b>	<b>(1,109,948)</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(6,486,078)</b>	<b>6,265,892</b>	<b>6,711,776</b>
<b>Opening cash and cash equivalents</b>	<b>59,695,030</b>	<b>53,208,952</b>	<b>59,474,844</b>
<b>Closing cash and cash equivalents</b>	<b>53,208,952</b>	<b>59,474,844</b>	<b>66,186,620</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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Revenue</b>			
<b>Operating revenue</b>			
General rates	30,775,405	32,314,175	32,960,459
Separate rates	614,298	645,013	657,913
Water	3,001,342	3,151,409	3,214,437
Water consumption, rental and sundries	1,618,522	1,699,448	1,733,437
Sewerage	2,523,144	2,649,301	2,702,287
Waste management	1,443,203	1,515,363	1,545,670
Less: discounts	(2,462,033)	(2,585,134)	(2,714,391)
Less: pensioner remissions	(153,445)	(161,118)	(169,174)
Net rates, levies and charges	37,360,436	39,228,458	39,930,639
 Fees and charges	 10,825,125	 11,029,720	 11,238,182
Rental income	714,952	728,536	742,378
Interest received	1,781,500	1,820,975	1,861,481
Recoverable works and sales revenue	6,083,513	6,198,491	6,315,643
Other income	4,345,700	4,427,834	4,511,520
Grants, subsidies, contributions and donations	19,665,518	20,056,593	20,455,447
Total operating revenue	80,776,744	83,490,607	85,055,290
 <b>Capital revenue</b>			
Government subsidies and grants—capital	14,352,160	4,835,000	4,765,000
Contributions—capital	22,424,509	-	-
Developer Contribution/Infrastructure Charges	69,285	70,594	71,929
Grants, subsidies, contributions and donations	36,845,954	4,905,594	4,836,929
 <b>Total revenue</b>	 117,622,698	 88,396,201	 89,892,219
 <b>Expenses</b>			
 <b>Operating expenses</b>			
Employee benefits	28,378,970	29,015,035	29,665,365
Materials and services - <i>Refer Note 2</i>	26,594,167	26,899,456	27,410,546
Finance costs	745,520	664,833	612,074
Depreciation and amortisation	20,081,431	20,307,475	20,568,308
Total operating expenses	75,800,089	76,886,800	78,256,293
 <b>Net result</b>	 <b>41,822,609</b>	 <b>11,509,402</b>	 <b>11,635,926</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-19 Budget	Jun-20F	Jun-21F
	\$	\$	\$
<b>Asset revaluation surplus</b>			
Opening balance	209,386,000	209,460,266	209,537,316
Net result	na	na	na
Increase in asset revaluation surplus	74,266	77,050	77,494
<b>Closing balance</b>	<b>209,460,266</b>	<b>209,537,316</b>	<b>209,614,810</b>
<b>Retained surplus</b>			
Opening balance	549,678,630	591,501,238	603,010,640
Net result	41,822,609	11,509,402	11,635,926
Increase in asset revaluation surplus	na	na	na
<b>Closing balance</b>	<b>591,501,238</b>	<b>603,010,640</b>	<b>614,646,566</b>
<b>Total</b>			
Opening balance	759,064,630	800,961,504	812,547,956
Net result	41,822,609	11,509,402	11,635,926
Increase in asset revaluation surplus	74,266	77,050	77,494
<b>Closing balance</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</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-19 Budget \$	Jun-20F \$	Jun-21F \$	Jun-22F \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	53,208,952	59,474,844	66,186,620	72,144,086	80,929,157	84,179,042	93,981,446	103,081,677	110,145,241	119,581,713
Trade and other receivables	5,978,883	5,996,820	6,014,810	6,032,855	6,050,953	6,069,106	6,087,313	6,105,575	6,123,892	6,142,264
Inventories	1,642,914	1,647,843	1,652,786	1,657,745	1,662,718	1,667,706	1,672,709	1,677,727	1,682,760	1,687,809
<b>Total current assets</b>	<b>60,830,749</b>	<b>67,119,506</b>	<b>73,854,216</b>	<b>79,834,685</b>	<b>88,642,828</b>	<b>91,915,854</b>	<b>101,741,469</b>	<b>110,864,980</b>	<b>117,951,894</b>	<b>127,411,786</b>
<b>Non-current assets</b>										
Property, plant & equipment	765,256,488	769,525,037	773,421,927	777,547,922	779,141,264	786,410,846	787,766,545	790,002,525	794,426,263	796,646,127
<b>Total assets</b>	<b>826,087,236</b>	<b>836,644,543</b>	<b>847,276,143</b>	<b>857,382,608</b>	<b>867,784,092</b>	<b>878,326,700</b>	<b>889,508,014</b>	<b>900,867,505</b>	<b>912,378,157</b>	<b>924,057,913</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	3,799,364	3,810,762	3,822,194	3,833,661	3,845,162	3,856,697	3,868,268	3,879,872	3,891,512	3,903,186
Borrowings	773,173	1,109,948	1,165,642	1,224,450	1,286,563	881,409	916,048	952,085	979,362	986,923
Provisions	3,348,014	3,358,058	3,368,132	3,378,237	3,388,371	3,398,536	3,408,732	3,418,958	3,429,215	3,439,503
<b>Total current liabilities</b>	<b>7,920,551</b>	<b>8,278,768</b>	<b>8,355,969</b>	<b>8,436,348</b>	<b>8,520,096</b>	<b>8,136,643</b>	<b>8,193,048</b>	<b>8,250,916</b>	<b>8,300,089</b>	<b>8,329,612</b>
<b>Non-current liabilities</b>										
Borrowings	15,004,599	13,610,635	12,444,993	11,220,543	9,933,980	9,052,571	8,136,523	7,184,438	6,205,076	5,218,153
Provisions	2,200,582	2,207,184	2,213,805	2,220,447	2,227,108	2,233,789	2,240,491	2,247,212	2,253,954	2,260,716
<b>Total non-current liabilities</b>	<b>17,205,181</b>	<b>15,817,819</b>	<b>14,658,798</b>	<b>13,440,990</b>	<b>12,161,088</b>	<b>11,286,360</b>	<b>10,377,014</b>	<b>9,431,650</b>	<b>8,459,030</b>	<b>7,478,869</b>
<b>Total liabilities</b>	<b>25,125,732</b>	<b>24,096,587</b>	<b>23,014,767</b>	<b>21,877,337</b>	<b>20,681,184</b>	<b>19,423,003</b>	<b>18,570,061</b>	<b>17,682,566</b>	<b>16,759,119</b>	<b>15,808,481</b>
<b>Net community assets</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</b>	<b>835,505,270</b>	<b>847,102,908</b>	<b>858,903,697</b>	<b>870,937,953</b>	<b>883,184,939</b>	<b>895,619,038</b>	<b>908,249,432</b>
<b>Community equity</b>										
Asset revaluation surplus	209,460,266	209,537,316	209,614,810	209,692,771	209,770,987	209,850,006	209,929,218	210,008,736	210,088,811	210,169,172
Retained surplus	591,501,238	603,010,640	614,646,566	625,812,499	637,331,921	649,053,690	661,008,735	673,176,204	685,530,227	698,080,259
<b>Total community equity</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</b>	<b>835,505,270</b>	<b>847,102,908</b>	<b>858,903,697</b>	<b>870,937,953</b>	<b>883,184,939</b>	<b>895,619,038</b>	<b>908,249,432</b>



## Maranoa Regional Council Cash Flow Statement

	Jun-19 Budget \$	Jun-20F \$	Jun-21F \$	Jun-22F \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$
<b>Cash flows from operating activities</b>										
Receipts from customers	58,614,774	60,884,503	61,995,984	63,125,124	64,272,064	65,436,933	66,619,855	67,820,943	69,040,301	70,278,022
Payments to suppliers and employees	(54,973,138)	(55,914,491)	(57,075,911)	(58,261,625)	(59,472,147)	(60,707,998)	(61,969,714)	(63,257,837)	(64,572,926)	(65,915,548)
Interest received	1,781,500	1,820,975	1,861,481	1,903,053	1,945,724	1,989,532	2,034,514	2,080,710	2,128,160	2,176,908
Rental income	714,952	728,536	742,378	756,483	770,857	785,503	800,427	815,636	831,133	846,924
Non-capital grants and contributions	19,665,518	20,056,593	20,455,447	20,862,235	21,277,115	21,700,247	22,131,796	22,571,930	23,020,818	23,478,636
Borrowing costs	(745,520)	(664,833)	(612,074)	(556,380)	(497,572)	(435,459)	(382,321)	(347,682)	(311,645)	(274,152)
Other cashflow items	5,163	5,178	5,194	5,210	5,225	5,241	5,257	5,272	5,288	5,304
<b>Net cash inflow from operating activities</b>	<b>25,063,249</b>	<b>26,916,461</b>	<b>27,372,500</b>	<b>27,834,100</b>	<b>28,301,266</b>	<b>28,773,999</b>	<b>29,239,815</b>	<b>29,688,971</b>	<b>30,141,129</b>	<b>30,596,094</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(70,393,053)	(25,092,157)	(25,006,006)	(25,506,106)	(23,602,269)	(29,349,303)	(23,480,410)	(24,861,584)	(27,631,890)	(25,192,416)
Grants, subsidies, contributions and donations	36,845,954	4,905,594	4,836,929	4,168,288	4,274,673	4,276,085	4,277,523	4,278,988	4,280,481	4,282,002
Proceeds from sale of assets	533,000	593,183	618,301	626,826	1,035,851	835,667	646,886	909,904	1,225,929	730,154
<b>Net cash inflow from investing activities</b>	<b>(33,014,099)</b>	<b>(19,593,380)</b>	<b>(19,550,776)</b>	<b>(20,710,992)</b>	<b>(18,291,745)</b>	<b>(24,237,551)</b>	<b>(18,556,002)</b>	<b>(19,672,692)</b>	<b>(22,125,480)</b>	<b>(20,180,260)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	3,500,000	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(2,035,228)	(1,057,189)	(1,109,948)	(1,165,642)	(1,224,450)	(1,286,563)	(881,409)	(916,048)	(952,085)	(979,362)
<b>Net cash inflow from financing activities</b>	<b>1,464,772</b>	<b>(1,057,189)</b>	<b>(1,109,948)</b>	<b>(1,165,642)</b>	<b>(1,224,450)</b>	<b>(1,286,563)</b>	<b>(881,409)</b>	<b>(916,048)</b>	<b>(952,085)</b>	<b>(979,362)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>(6,486,078)</b>	<b>6,265,892</b>	<b>6,711,776</b>	<b>5,957,466</b>	<b>8,785,071</b>	<b>3,249,885</b>	<b>9,802,404</b>	<b>9,100,231</b>	<b>7,063,564</b>	<b>9,436,472</b>
<b>Opening cash and cash equivalents</b>	<b>59,695,030</b>	<b>53,208,952</b>	<b>59,474,844</b>	<b>66,186,620</b>	<b>72,144,086</b>	<b>80,929,157</b>	<b>84,179,042</b>	<b>93,981,446</b>	<b>103,081,677</b>	<b>110,145,241</b>
<b>Closing cash and cash equivalents</b>	<b>53,208,952</b>	<b>59,474,844</b>	<b>66,186,620</b>	<b>72,144,086</b>	<b>80,929,157</b>	<b>84,179,042</b>	<b>93,981,446</b>	<b>103,081,677</b>	<b>110,145,241</b>	<b>119,581,713</b>

Maranoa Regional Council  
Statement of Income and Expenditure

	Jun-19 Budget	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>										
<b>Operating revenue</b>										
General rates	30,775,405	32,314,175	32,960,459	33,619,668	34,292,061	34,977,903	35,677,461	36,391,010	37,118,830	37,861,207
Separate rates	614,298	645,013	657,913	671,071	684,493	698,183	712,146	726,389	740,917	755,735
Water	3,001,342	3,151,409	3,214,437	3,278,726	3,344,301	3,411,187	3,479,410	3,548,998	3,619,978	3,692,378
Water consumption, rental and sundries	1,618,522	1,699,448	1,733,437	1,768,106	1,803,468	1,839,537	1,876,328	1,913,855	1,952,132	1,991,174
Sewerage	2,523,144	2,649,301	2,702,287	2,756,333	2,811,460	2,867,689	2,925,042	2,983,543	3,043,214	3,104,078
Waste management	1,443,203	1,515,363	1,545,670	1,576,584	1,608,115	1,640,278	1,673,083	1,706,545	1,740,676	1,775,489
Less: discounts	(2,462,033)	(2,585,134)	(2,714,391)	(2,850,111)	(2,992,616)	(3,142,247)	(3,299,359)	(3,464,327)	(3,637,544)	(3,819,421)
Less: pensioner remissions	(153,445)	(161,118)	(169,174)	(177,632)	(186,514)	(195,839)	(205,631)	(215,913)	(226,709)	(238,044)
Net rates, levies and charges	37,360,436	39,228,458	39,930,639	40,642,745	41,364,768	42,096,689	42,838,480	43,590,100	44,351,495	45,122,597
Fees and charges	10,825,125	11,029,720	11,238,182	11,450,584	11,667,000	11,887,506	12,112,180	12,341,100	12,574,347	12,812,002
Rental income	714,952	728,536	742,378	756,483	770,857	785,503	800,427	815,636	831,133	846,924
Interest received	1,781,500	1,820,975	1,861,481	1,903,053	1,945,724	1,989,532	2,034,514	2,080,710	2,128,160	2,176,908
Recoverable works and sales revenue	6,083,513	6,198,491	6,315,643	6,435,009	6,556,630	6,680,551	6,806,813	6,935,462	7,066,542	7,200,100
Other income	4,345,700	4,427,834	4,511,520	4,596,787	4,683,667	4,772,188	4,862,382	4,954,281	5,047,917	5,143,323
Grants, subsidies, contributions and donations	19,665,518	20,056,593	20,455,447	20,862,235	21,277,115	21,700,247	22,131,796	22,571,930	23,020,818	23,478,636
Total operating revenue	80,776,744	83,490,607	85,055,290	86,646,896	88,265,760	89,912,215	91,586,593	93,289,218	95,020,412	96,780,490
<b>Capital revenue</b>										
Government subsidies and grants—capital	14,352,160	4,835,000	4,765,000	4,095,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Contributions—capital	22,424,509	-	-	-	-	-	-	-	-	-
Developer Contribution/Infrastructure Charges	69,285	70,594	71,929	73,288	74,673	76,085	77,523	78,988	80,481	82,002
Grants, subsidies, contributions and donations	36,845,954	4,905,594	4,836,929	4,168,288	4,274,673	4,276,085	4,277,523	4,278,988	4,280,481	4,282,002
<b>Total revenue</b>	<b>117,622,698</b>	<b>88,396,201</b>	<b>89,892,219</b>	<b>90,815,184</b>	<b>92,540,433</b>	<b>94,188,300</b>	<b>95,864,115</b>	<b>97,568,206</b>	<b>99,300,893</b>	<b>101,062,492</b>
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	28,378,970	29,015,035	29,665,365	30,330,279	31,010,105	31,705,178	32,415,839	33,142,439	33,885,335	34,644,893
Materials and services	26,594,167	26,899,456	27,410,546	27,931,346	28,462,042	29,002,821	29,553,874	30,115,398	30,687,590	31,270,655
Finance costs	745,520	664,833	612,074	556,380	497,572	435,459	382,321	347,682	311,645	274,152
Depreciation and amortisation	20,081,431	20,307,475	20,568,308	20,831,246	21,051,293	21,323,073	21,557,036	21,795,218	22,062,298	22,322,760
Total operating expenses	75,800,089	76,886,800	78,256,293	79,649,251	81,021,012	82,466,530	83,909,071	85,400,737	86,946,869	88,512,460
<b>Net result</b>	<b>41,822,609</b>	<b>11,509,402</b>	<b>11,635,926</b>	<b>11,165,933</b>	<b>11,519,421</b>	<b>11,721,770</b>	<b>11,955,045</b>	<b>12,167,469</b>	<b>12,354,024</b>	<b>12,550,032</b>

Maranoa Regional Council  
Statement of Changes in Equity

	Jun-19 Budget	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Asset revaluation surplus</b>										
Opening balance	209,386,000	209,460,266	209,537,316	209,614,810	209,692,771	209,770,987	209,850,006	209,929,218	210,008,736	210,088,811
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	74,266	77,050	77,494	77,961	78,216	79,019	79,211	79,518	80,075	80,362
<b>Closing balance</b>	<b>209,460,266</b>	<b>209,537,316</b>	<b>209,614,810</b>	<b>209,692,771</b>	<b>209,770,987</b>	<b>209,850,006</b>	<b>209,929,218</b>	<b>210,008,736</b>	<b>210,088,811</b>	<b>210,169,172</b>
<b>Retained surplus</b>										
Opening balance	549,678,630	591,501,238	603,010,640	614,646,566	625,812,499	637,331,921	649,053,690	661,008,735	673,176,204	685,530,227
Net result	41,822,609	11,509,402	11,635,926	11,165,933	11,519,421	11,721,770	11,955,045	12,167,469	12,354,024	12,550,032
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
<b>Closing balance</b>	<b>591,501,238</b>	<b>603,010,640</b>	<b>614,646,566</b>	<b>625,812,499</b>	<b>637,331,921</b>	<b>649,053,690</b>	<b>661,008,735</b>	<b>673,176,204</b>	<b>685,530,227</b>	<b>698,080,259</b>
<b>Total</b>										
Opening balance	759,064,630	800,961,504	812,547,956	824,261,376	835,505,270	847,102,908	858,903,697	870,937,953	883,184,939	895,619,038
Net result	41,822,609	11,509,402	11,635,926	11,165,933	11,519,421	11,721,770	11,955,045	12,167,469	12,354,024	12,550,032
Increase in asset revaluation surplus	74,266	77,050	77,494	77,961	78,216	79,019	79,211	79,518	80,075	80,362
<b>Closing balance</b>	<b>800,961,504</b>	<b>812,547,956</b>	<b>824,261,376</b>	<b>835,505,270</b>	<b>847,102,908</b>	<b>858,903,697</b>	<b>870,937,953</b>	<b>883,184,939</b>	<b>895,619,038</b>	<b>908,249,432</b>

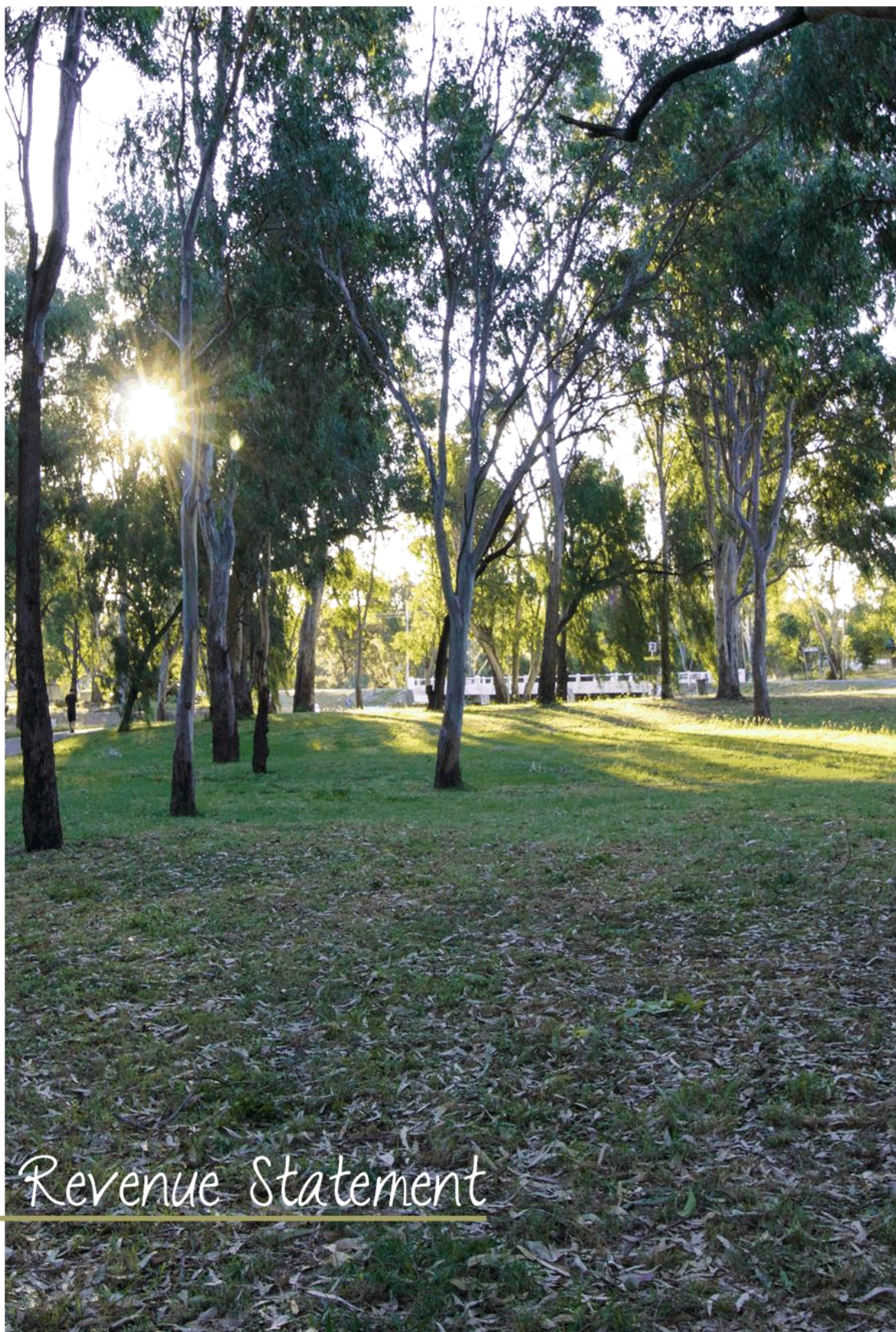
## Draft Revenue Statement 2018/19

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

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







## 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 2018/19 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 2018/19
- Pensioner Rate Concession Policy (as amended from time to time)
- Debt Recovery Policy (as amended from time to time).

## 3. ADMINISTRATION

### 3.1 ISSUE OF RATES

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

### 3.2 PAYMENT PERIOD

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

### 3.3 PROMPT PAYMENT DISCOUNT

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

### 3.4 INTEREST ON ARREARS

All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 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 eleven per cent (11%) 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 (11% - Refer 3.4) if the arrangement had not been entered into. Council may approve a waiver of the premium, provided that the specified conditions of the arrangement are met and all outstanding rates and charges are fully paid by the end of the current financial year.

Requests for Payment Arrangements are by application if the rates and charges will be fully paid by the end of the current financial year. In circumstances where the request extends beyond the current financial year, this will be the subject of a separate report to Council for consideration.

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

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

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

### 3.7 RECOVERY OF UNPAID RATES & CHARGES

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

## 4. GENERAL RATES

Council makes and levies differential general rates with properties identified using category descriptions, and land use codes as supplied by the Department of Natural Resources, Mines and Energy (included in Attachment 2). In the 2018/19 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	0.016402842	\$590.00	0%
2.	Residential B	0.016402842	\$590.00	0%
3.	Residential C	0.012520346	\$1,148.20	0%
4.	Residential D	0.010476926	\$2,504.06	0%
5.	Large Housesite & Small Rural & Rural Residential A	0.019839300	\$590.00	0%
6.	Large Housesite & Small Rural & Rural Residential B	0.016863404	\$793.56	0%
7.	Large Housesite & Small Rural & Rural Residential C	0.010415632	\$1,180.44	0%
8.	Large Housesite & Small Rural & Rural Residential D	0.009423668	\$2,083.12	0%
9.	Commercial & Industrial	0.016341224	\$730.12	0%
10.	Caravan Parks	0.008170612	\$730.12	Not Capped
11.	Shopping Centre (> 2,500sqm)	0.030287906	\$71,978.88	Not Capped
12.	Transformers	0.110000000	\$730.12	Not Capped
13.	Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000tpa, < = 1ha)	0.086062216	\$730.12	0%
14.	Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0.086062216	\$1,250.00	0%
15.	Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0.086062216	\$5,000.00	0%
16.	Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0.086062216	\$10,000.00	0%
17.	Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0.086062216	\$20,000.00	0%
18.	Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0.086062216	\$30,000.00	0%
19.	Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0.086062216	\$60,000.00	0%
20.	Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0.086062216	\$5,000.00	0%
21.	Extractive Industry/Waste Processing, Recycling or Disposal I (> 50ha, tonnage unknown)	0.086062216	\$20,000.00	0%
22.	Refinery	204.828075270	\$157,504.42	0%
23.	Petroleum Leases A (< = 10,000 ha)	2.592385226	\$45,800.46	Not Capped
24.	Petroleum Leases B (10,001 ha - 20,000 ha)	1.246068662	\$87,310.24	Not Capped
25.	Petroleum Leases C (> 20,000 ha)	1.139826370	\$124,728.92	Not Capped
26.	Other Gas & Oil A (< = 6ha)	1.598112874	\$10,572.02	Not Capped
27.	Other Gas & Oil B (> 6ha - 1,000 ha)	1.231946928	\$16,863.34	Not Capped
28.	Other Gas & Oil C (> 1,000 ha)	0.573748110	\$41,509.78	Not Capped
29.	Accommodation Work Camps D (1-10)	0.036410938	\$1,770.00	Not Capped
30.	Accommodation Work Camps E (11-50)	0.205242576	\$10,620.00	Not Capped
31.	Accommodation Work Camps F (51-150)	0.125998668	\$35,400.00	Not Capped
32.	Accommodation Work Camps G (151-250)	2.484210526	\$70,800.00	Not Capped

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)	0.440241338	\$132,750.00	Not Capped
34.	Large Accommodation Work Camps in Urban Area B (501 - 750)	0.529613640	\$221,250.00	Not Capped
35.	Large Accommodation Work Camps in Urban Area C (> 750)	0.567127940	\$354,000.00	Not Capped
36.	Large Accommodation Work Camps A (251 - 500)	0.440241338	\$132,750.00	Not Capped
37.	Large Accommodation Work Camps B (501 - 750)	0.529613640	\$221,250.00	Not Capped
38.	Large Accommodation Work Camps C (> 750)	0.567127940	\$354,000.00	Not Capped
39.	Rural > = 80ha	0.006070566	\$730.12	0%
41.	Intensive Animal Industry (1,000 - 1,999 SCU)	0.006070566	\$1,500.00	0%
42.	Intensive Animal Industry (2,000 - 2,999 SCU)	0.006070566	\$3,000.00	0%
43.	Intensive Animal Industry (3,000 - 3,999 SCU)	0.006070566	\$4,500.00	0%
44.	Intensive Animal Industry (4,000 - 4,999 SCU)	0.006070566	\$6,000.00	0%
45.	Intensive Animal Industry (5,000 - 7,499 SCU)	0.006070566	\$7,500.00	0%
46.	Intensive Animal Industry (7,500 - 9,999 SCU)	0.006070566	\$11,250.00	0%
47.	Intensive Animal Industry (10,000 - 14,999 SCU)	0.006070566	\$15,000.00	0%
48.	Intensive Animal Industry (15,000 -19,999 SCU)	0.006070566	\$22,500.00	0%
49.	Intensive Animal Industry ( > = 20,000 SCU)	0.006070566	\$30,000.00	0%
50.	Pump Sites & Bores	0.006824159	\$318.80	0%
51.	Community Purposes (not for profit)	0.004077798	\$575.50	0%
52.	Other Land (not categorised elsewhere)	0.020191938	\$730.12	0%
53.	Solar Farm 1MW to < 10MW	0.006070566	\$3,500	Not Capped
54.	Solar Farm 10MW to < 20MW	0.006070566	\$10,500	Not Capped
55.	Solar Farm 20MW to < 40MW	0.006070566	\$21,000	Not Capped
56.	Solar Farm 40MW to < 60MW	0.006070566	\$35,000	Not Capped
57.	Solar Farm 60MW to < 100MW	0.006070566	\$56,000	Not Capped
58.	Solar Farm 100MW to < 200MW	0.006070566	\$105,000	Not Capped
59.	Solar Farm 200MW to < 300MW	0.006070566	\$175,000	Not Capped
60.	Solar Farm 300MW to < 400MW	0.006070566	\$245,000	Not Capped
61.	Solar Farm 400MW to < 500MW	0.006070566	\$315,000	Not Capped
62.	Solar Farm > = 500MW	0.006070566	\$385,000	Not Capped



## 6. LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

Council will limit increases in differential general rates levied in the previous year to a maximum stated percentage for those differential rating categories identified in Table 1 – Differential General Rates, provided that a limit on any increase will not apply to rateable 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 2018/19 financial year; or
- (e) The rating category of the land in 2017/18 financial year, changes in the 2018/19 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	2018/19 Charge
<b>Wheelie Bin Service per weekly collection service</b>	
240 Litre wheelie bin	\$242.20
each additional 240 Litre wheelie bin	\$242.20
<b>Wheelie Bin Service twice weekly collection service</b>	
240 Litre wheelie bin	\$484.40

<b>Industrial Bin Service</b>	
Industrial Bin (1/2 size bin) – 1 collection per week	\$428.80
Industrial Bin – 1 collection per week	\$857.60
Industrial Bin – 2 collections per week	\$1,715.20
Industrial Bin – 3 collections per week	\$2,572.80
Industrial Bin – 1 collection per fortnight	\$428.80

## 9. SEWERAGE UTILITY CHARGES

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

Table 3 – Sewerage Utility Charges

Service Level	2018/19 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$193.04
Urinal (600mm) (1) (3)	\$386.08
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$720.72
Urinal (> 1200mm) additional rate per 600mm	\$296.00
1st Pedestal	\$386.08
2nd Pedestal	\$334.64
Additional Pedestals (per pedestal)	\$296.00
Government Pedestals	\$527.68
<b>Other Services</b>	
Trade Waste (2)	\$443.97

(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 sewerage, illegal substances and stormwater.

(3) 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 2018 to 30 June 2019, 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.

### 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 – Water Infrastructure Charge.

Table 4 – Water Infrastructure Access Charge

Description	2018/19 Charge
Vacant (i.e. No connection)	\$225.20
20mm meter connection	\$450.40
25mm meter connection	\$702.60
30mm meter connection	\$1,013.40
40mm meter connection	\$1,801.60
50mm meter connection	\$2,815.00
60mm meter connection	\$4,053.60
70mm meter connection	\$5,517.40
80mm meter connection	\$7,206.40
90mm meter connection	\$9,120.60
100mm meter connection	\$11,260.00
150mm meter connection	\$14,075.00

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 86 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 2018/19 financial year, the first billing period will comprise usage for the period 1 June 2018 to 30 November 2018 (with readings to occur no greater than 14 days prior to or post 1 June 2018 and 30 November 2018).

For the 2018/19 financial year, the second billing period will comprise usage for the period 1 December 2018 to 31 May 2019 (with readings to occur no greater than 14 days prior to or post 1 December 2018 and 31 May 2019).

### 10.2 Unmetered Potable Water Service Charges

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

Table 5 – Unmetered Potable Water Service Charge

Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers with group (KL)	2018/19 Charge
<b>Commercial, Industrial</b>		
0 - 833.91 m <sup>2</sup>	750	\$680.96
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$1,127.84
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$53.20
<b>Laundries, Butchers, Bakers, Garages</b>		
0 - 200 m <sup>2</sup>	750	\$680.96
201 - 400 m <sup>2</sup>	1,406	\$1,276.80
401 - 1,600 m <sup>2</sup>	1,828	\$1,659.84
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>		
0 - 200 m <sup>2</sup>	433	\$393.68
201 - 600 m <sup>2</sup>	843	\$766.08
<b>Hotels</b>		
Hotels	2,625	\$2,383.36
<b>Bowls Clubs, Golf Clubs</b>		
Bowls Club	1,875	\$1,702.40
Golf Club	1,875	\$1,702.40
<b>Places of Worship</b>		
Churches	433	\$393.68

### 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)	2018/19 Charge
Vacant land water supply connection	1	222	\$264.10

Table 6 – Unmetered Non-Potable Water Charge - Surat

Classification	Unit	Estimated average water usage of the consumers within group (kL)	2018/19 Charge
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$264.10
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$264.10
Private residence / flat with one business	1.5	333	\$396.15
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$528.20
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$792.30
Royal Hotel/ Motel, Warroona Retirement Village, Hospital	4	888	\$1,056.40
State/Pre-School	7	1,554	\$1,848.70

#### 10.4 Vacant Potable Water (Not Connected) Surat

The vacant water access infrastructure charge of \$225.20 will be levied on each individual land parcel, within the defined water service areas (i.e. within 100 metres of a Council water main and which Council considers capable of being connected to the water network) based on the following criteria:

- (i) Vacant and non-metered lands situated in a water area and not serviced with a water connection are levied a vacant water access charge of \$225.20.

(ii) Where multiple lots are included on one assessment a water access charge will apply for each lot. Example - a house and vacant lot together, 2 water access infrastructure charges will apply.

(iii) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot, and will levy one water access charge.

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

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

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

## 11. SPECIAL RATES AND CHARGES

### 11.1 WILD DOG MANAGEMENT & STATE GOVERNMENT PRECEPT SPECIAL RATE

Council has made a special rate (to be known as the "Wild Dog Management and State Government Precept Special Rate") of 0.00040930 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 including research and 'on-ground' works. It also includes Council's wild dog and pest animal management across the Maranoa.

The overall plan for the Wild Dog Management and State Government Precept Special Rate is as follows:

a. The service, facility, or activity for which the plan is made is:

i. the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works; and

ii. wild dog and pest animal management across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting and wild dog bonus payments for scalps.

b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2018/19 financial year.

c. The estimated cost of carrying out the overall plan is \$784,656. The Wild Dog Management and State Government Precept Special Rate will levy an estimated \$614,298 towards the total estimated cost of carrying out the overall plan.

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); and the management animal pests, including wild dogs so as to improve the agricultural activities on the land, which will increase productivity for landholders.

### 11.2 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	2018/19 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:

- 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.
- 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).
- The estimated cost of carrying out the overall plan is \$20,778.82.
- 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 \$295.00 per annum.

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

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

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

### 12.2 Non-Profit Community Organisation Concession

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

### 12.3 Hardship Concession

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

Applications for concessions on the grounds of hardship will be considered by Council on a case by case basis. Council may grant eligible applicants a concession by granting the applicant a deferred payment

option and or waiving of interest and or approving a full or partial waiver of rates.

### 12.4 Other Concessions

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

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

## 13. COST RECOVERY AND OTHER FEES AND CHARGES

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

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

- Fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
- Charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.

Council's adopted Fees and Charges include both cost recovery and commercial user pays fees. The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.

Council's Fees and Charges Schedule details the fees and charges adopted by Council for the 2018/19 financial year.

## 14. OTHER STATE GOVERNMENT LEVIES

Maranoa Regional Council will collect, if required, other levies introduced during the 2018/19 financial year on behalf of the State Government.



## ATTACHMENT 1 - ADMINISTRATION, DIFFERENTIAL GENERAL RATES & UTILITY CHARGES

### PART A – ADMINISTRATION

#### 1.0 DISCOUNT FOR PROMPT PAYMENT

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

##### Payments made after the due date

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

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

Illness involving hospitalisation and /or incapacitation of the ratepayer at or around the time of the rates being due for discount;

The death or major trauma (accident / life threatening illness / emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;

The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc);

An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;

The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control;

An administrative error on the part of Council – in this case a discount equivalent to other ratepayers will be provided from the date Council rectifies the error.

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

Failure of the ratepayer to ensure that Council was given correct notification of the postal address for the service of notices prior to the issue of the rate notices;

Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date.

Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

#### 2.0 PAYMENT ARRANGEMENTS

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

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

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

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

### PART B – DIFFERENTIAL GENERAL RATES

#### 3.0 Differential Rating Categories and Criteria

Council makes and levies differential general rates with properties identified using category descriptions and land use codes from the Department of Natural Resources and Mines (Table 1 – Differential Rating Categories 2018/19). 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);
- (b) Land vested in, or placed under the management and control of, a person under an Act for:
  - (i) A public purpose that is a recreational or sporting purpose; or
  - (ii) A charitable purpose.

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 80 hectares and a rating valuation of less than or equal to \$40,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
<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 80 hectares and a rating valuation greater than \$40,000 but less than or equal to \$70,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60-87, 89, 93, 94.
<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 80 hectares and a rating valuation greater than \$70,000 but less than or equal to \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
<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 80 hectares and a rating valuation greater than \$200,000 which is not otherwise categorised.	Land having the land use codes of 03, 04, 05, 06, 60 - 87, 89, 93, 94.
<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;= 1ha)</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.
<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 (&gt; 20,000 ha)</b>	
Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.
<b>Category 26 – Gas &amp; Oil A (&lt;= 6 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 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 - 10)</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 10 accommodation units.		
<b>Category 30 – Accommodation Work Camps E * (11 - 50)</b>		
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 10 accommodation units but less than or equal to 50 accommodation units.		
<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; = 80ha</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 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>	
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.	
<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.	

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:

- (i) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
- (ii) 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.
- (iii) Non Residential / Non Strata properties are levied per sewerage pedestal. Example - commercial premises with 3 pedestals will attract a charge for each pedestal.
- (iv) Non Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, 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.
- (v) 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.
- (vi) 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.
- (vii) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.

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

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

### 6.0 METERED POTABLE WATER UTILITY CHARGES

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

#### 6.1 Metered Potable Water Access Infrastructure Charge

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

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

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

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

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

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

#### 6.2 Water Usage Charge - Meter Registering Inaccurately

Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council may on application from the ratepayer, remit water usage charges by an amount that results in the water usage charge equalling 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

## 9.1 CONCESSIONS

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

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

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

Table 1 - Council General Rate Concessions

Concession Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$295.00
Non-Profit Community Organisation	Up to 100%	-

## 8.2 PENSIONER CONCESSION

An approved pensioner shall be -

- 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
- the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on the property.

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

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

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

## 8.3 NON-PROFIT COMMUNITY ORGANISATION CONCESSION

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

## 8.4 OTHER CONCESSIONS

Concessions are also available for general rates for:

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

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

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

## PART E – STATE GOVERNMENT SUBSIDIES &amp; LEVIES

## Queensland Government Pensioner Rate Subsidy Scheme

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

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

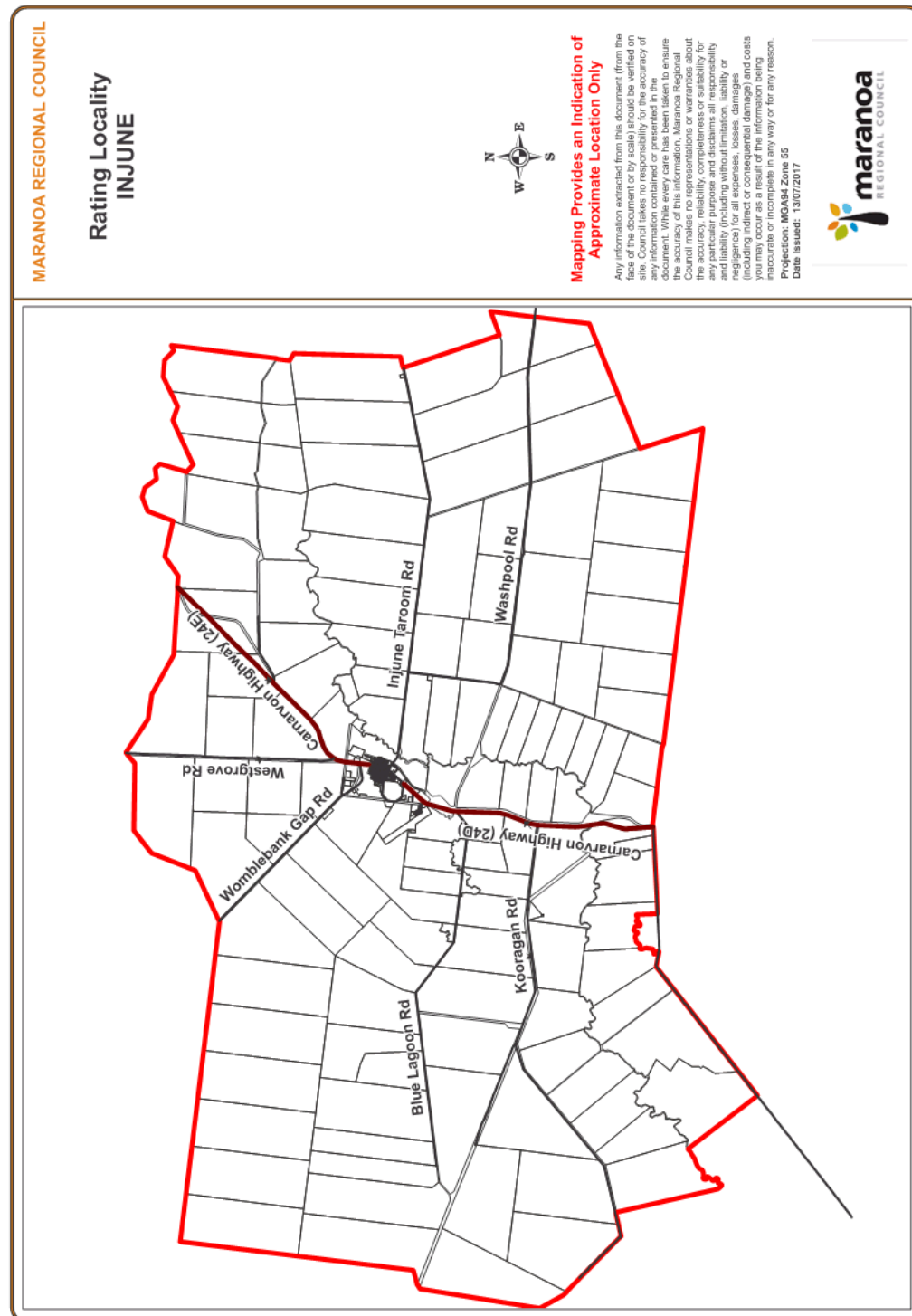
Under no circumstances is an Approved Pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence.

## Emergency Management Levy (EML)

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

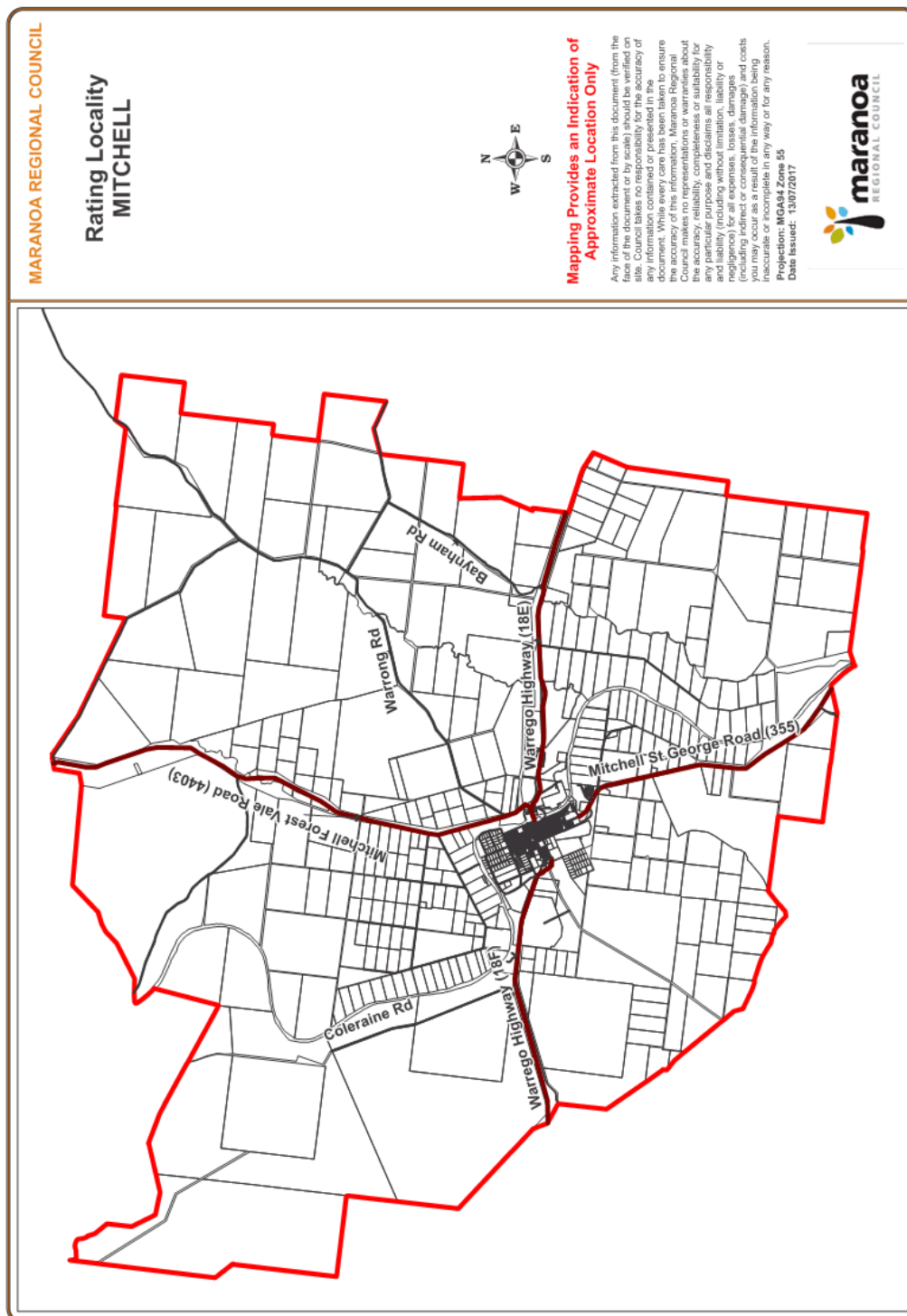
A State Government subsidy of 20% is available to Approved Pensioners.

## APPENDIX 1 - RATING LOCALITY INJUNE

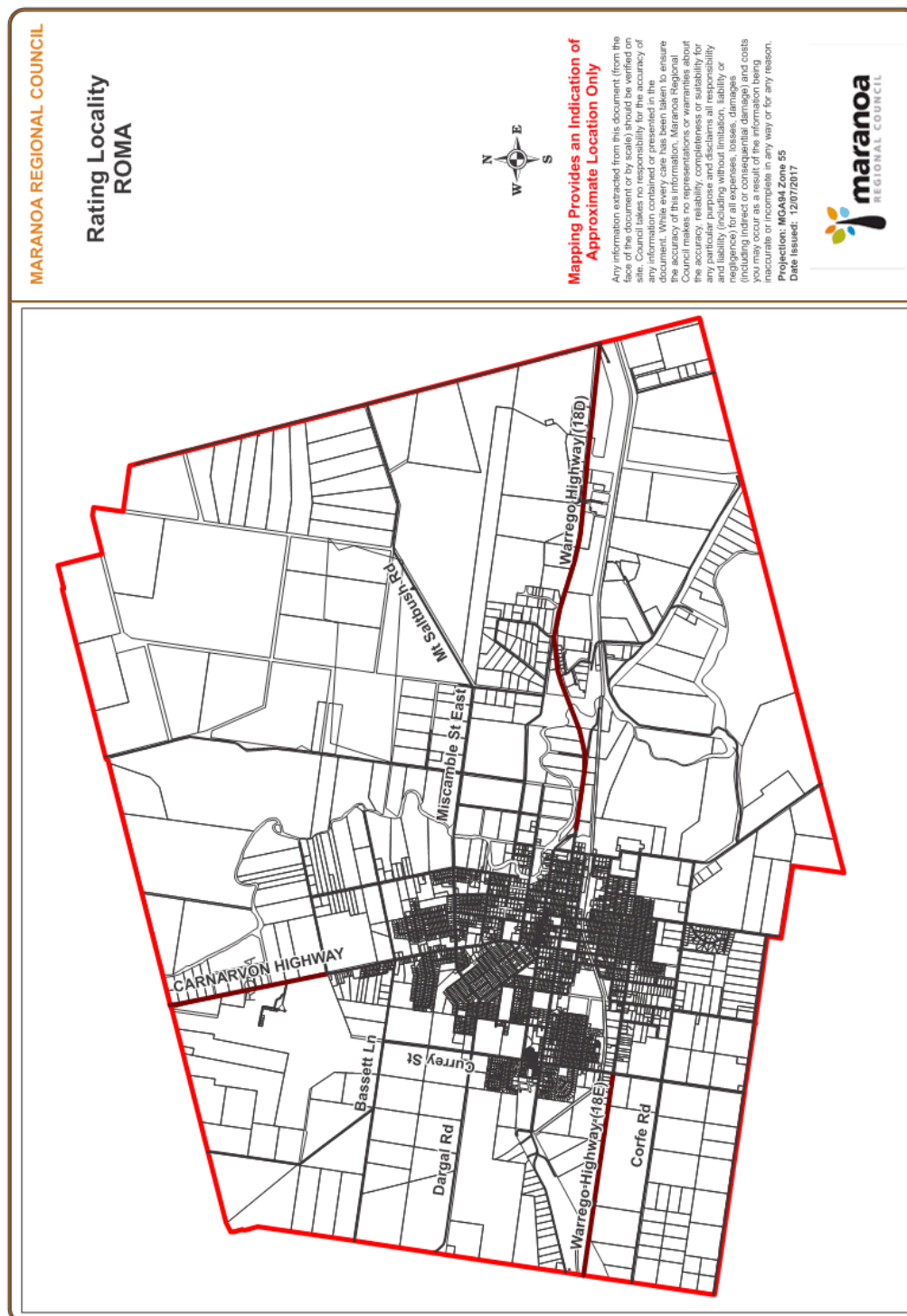




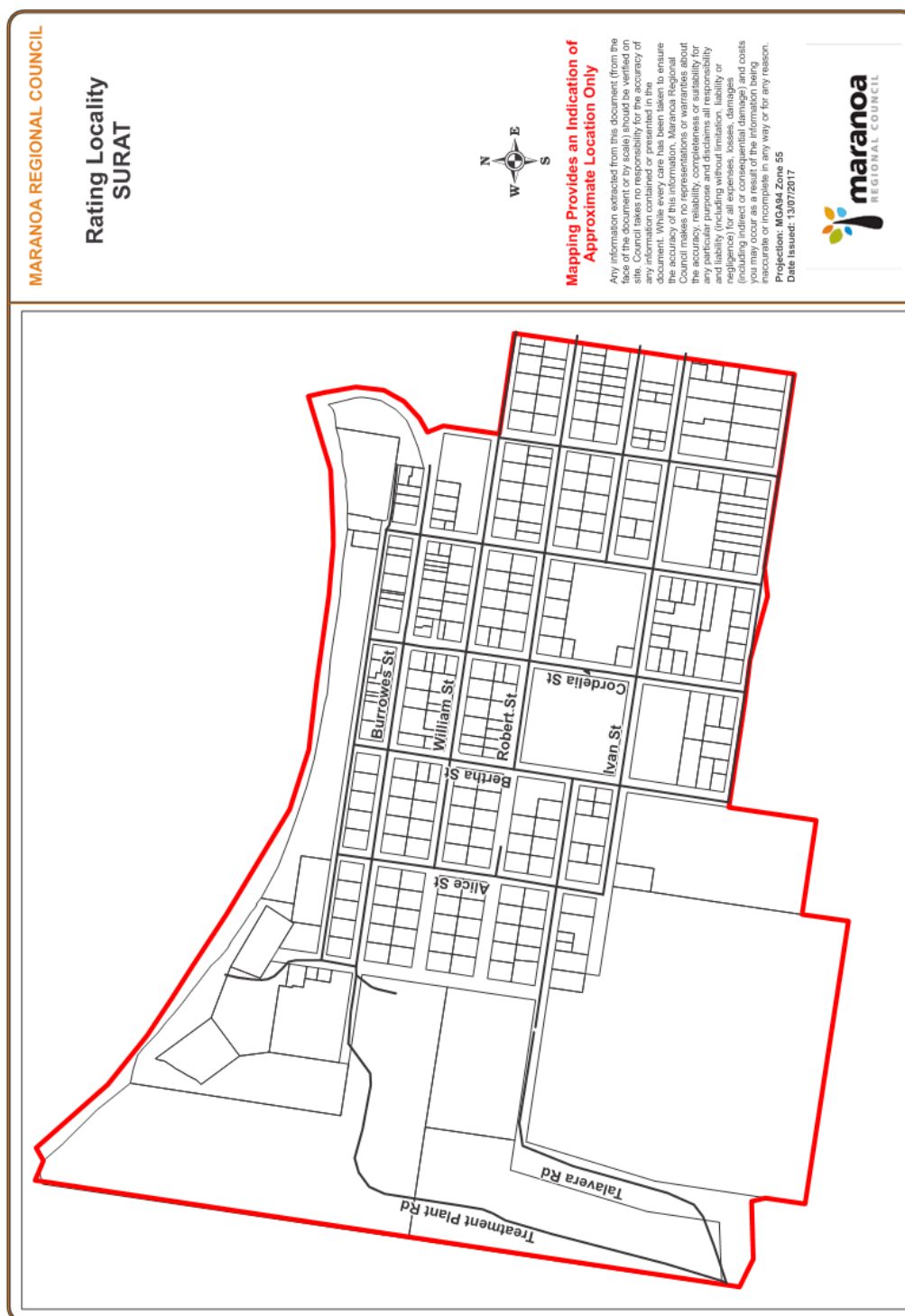
## APPENDIX 2 - RATING LOCALITY MITCHELL



## APPENDIX 3 - RATING LOCALITY ROMA

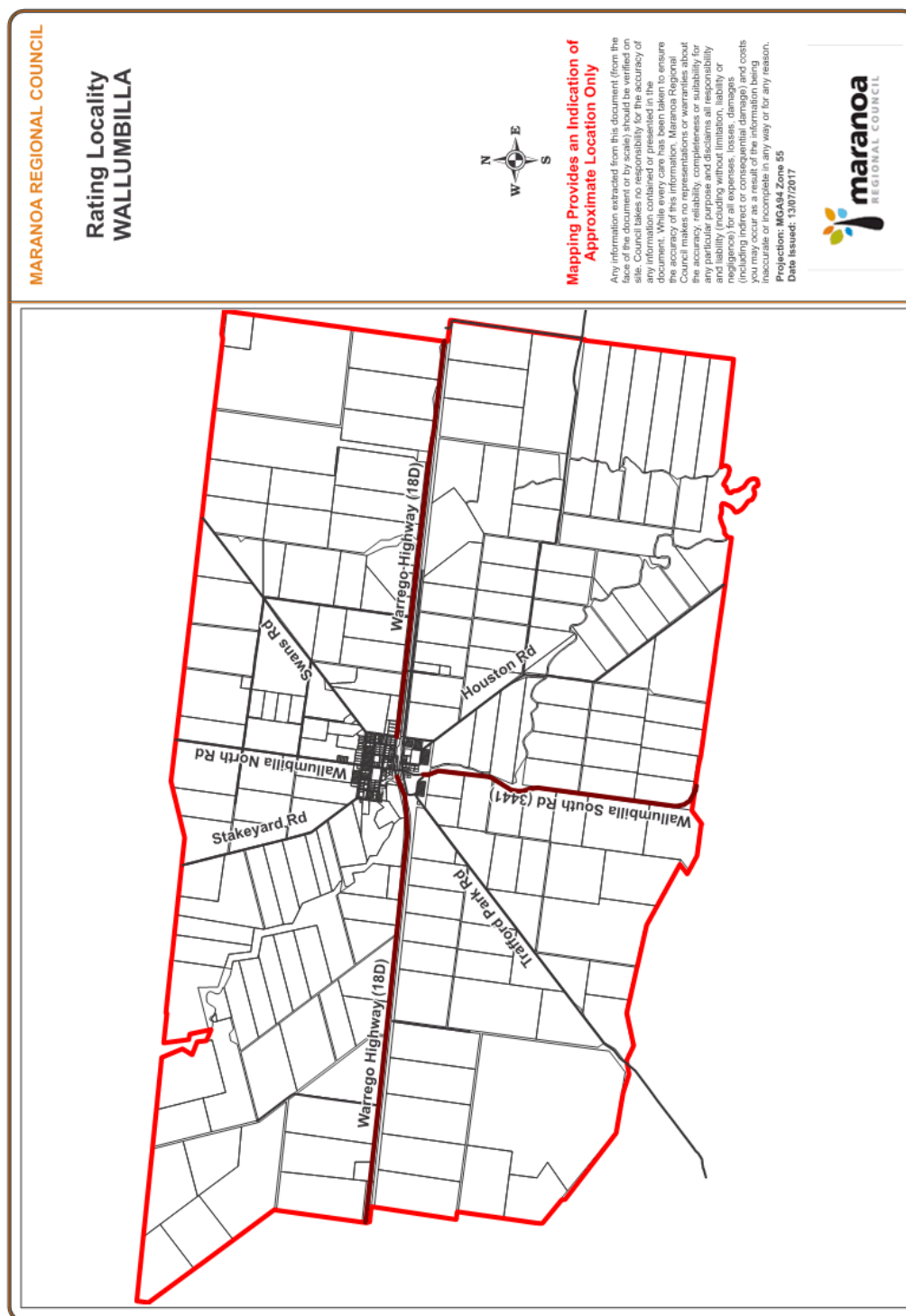


## APPENDIX 4 - RATING LOCALITY SURAT

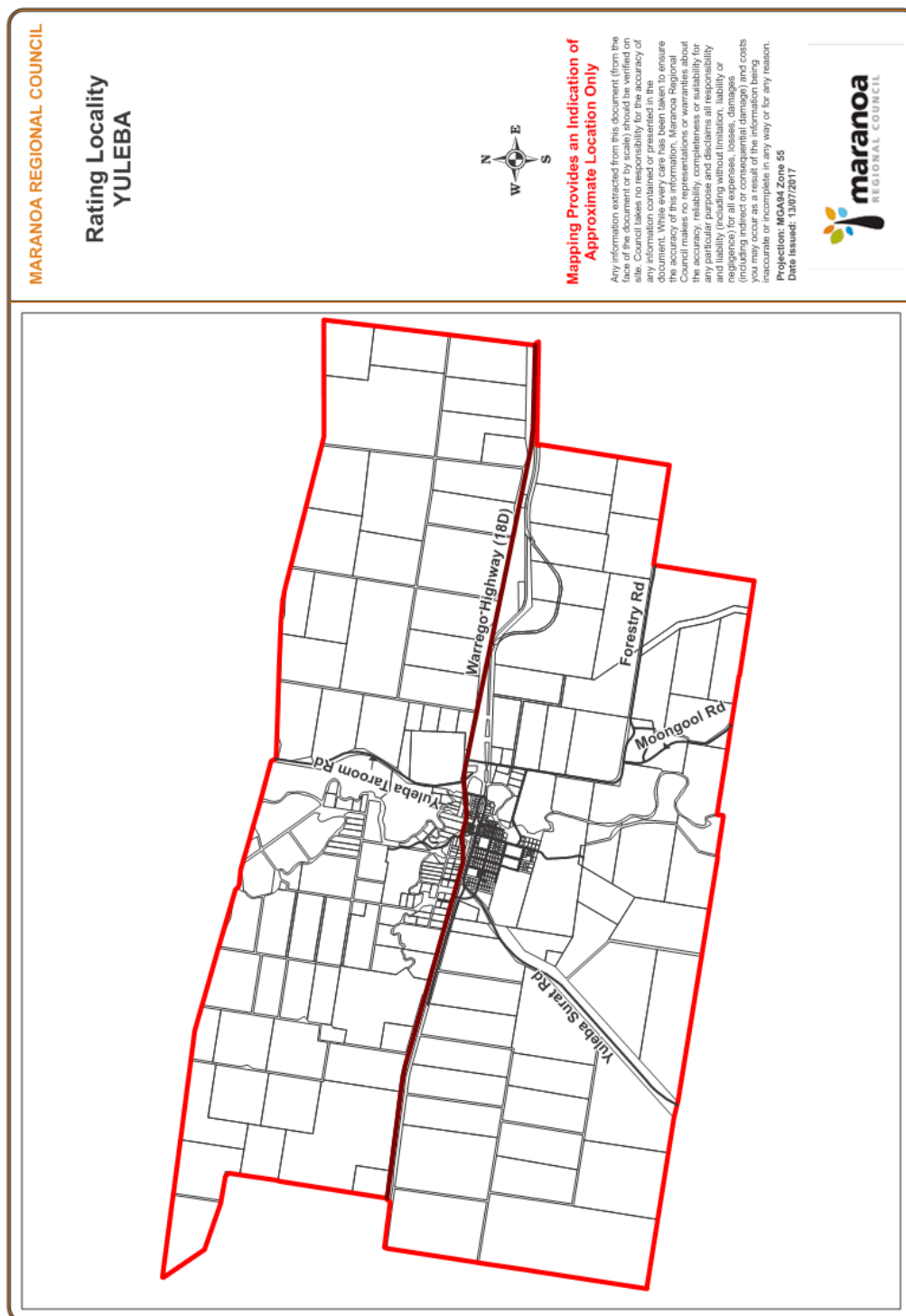




## APPENDIX 5 - RATING LOCALITY WALLUMBILLA

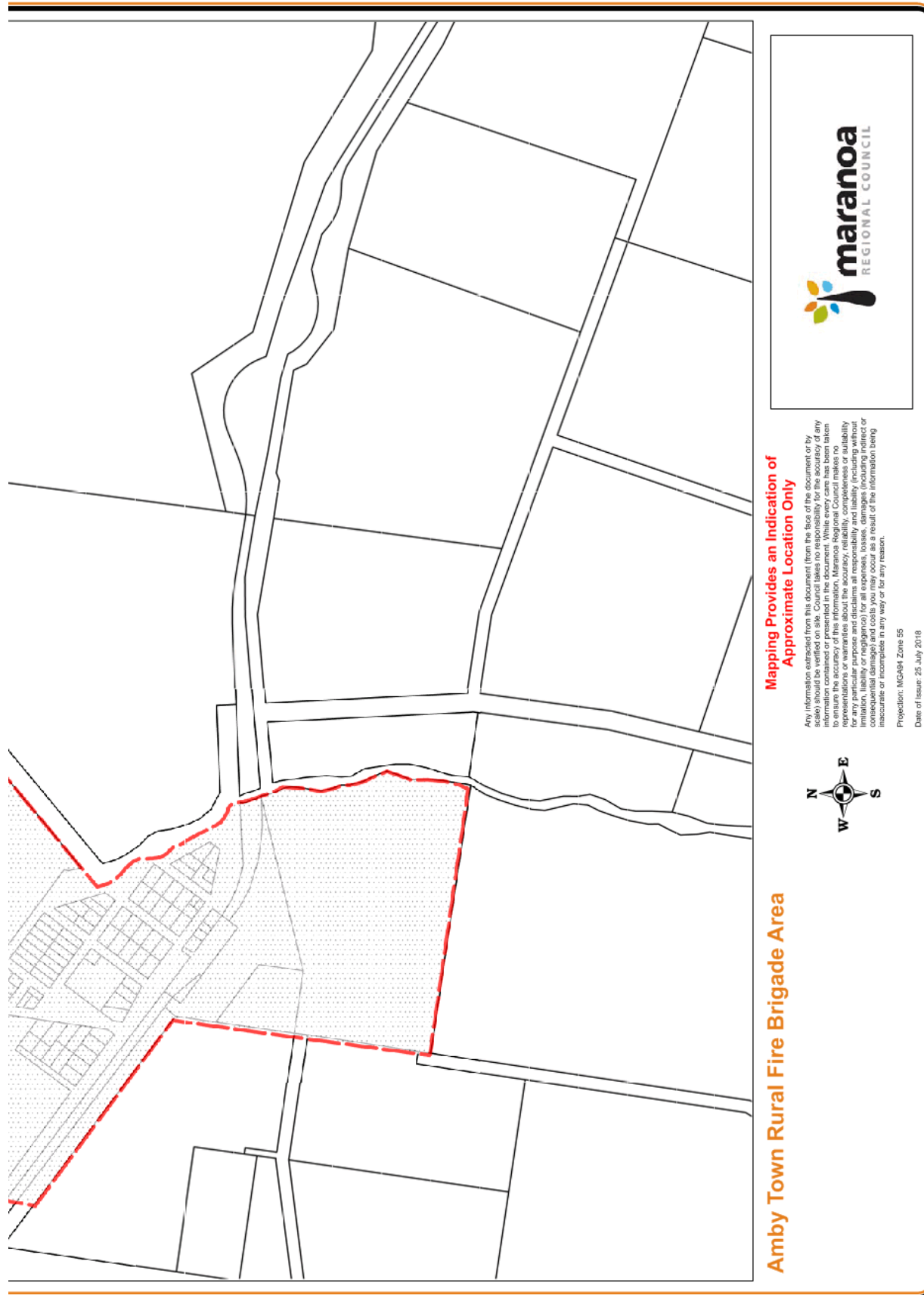


## APPENDIX 6 - RATING LOCALITY YULEBA

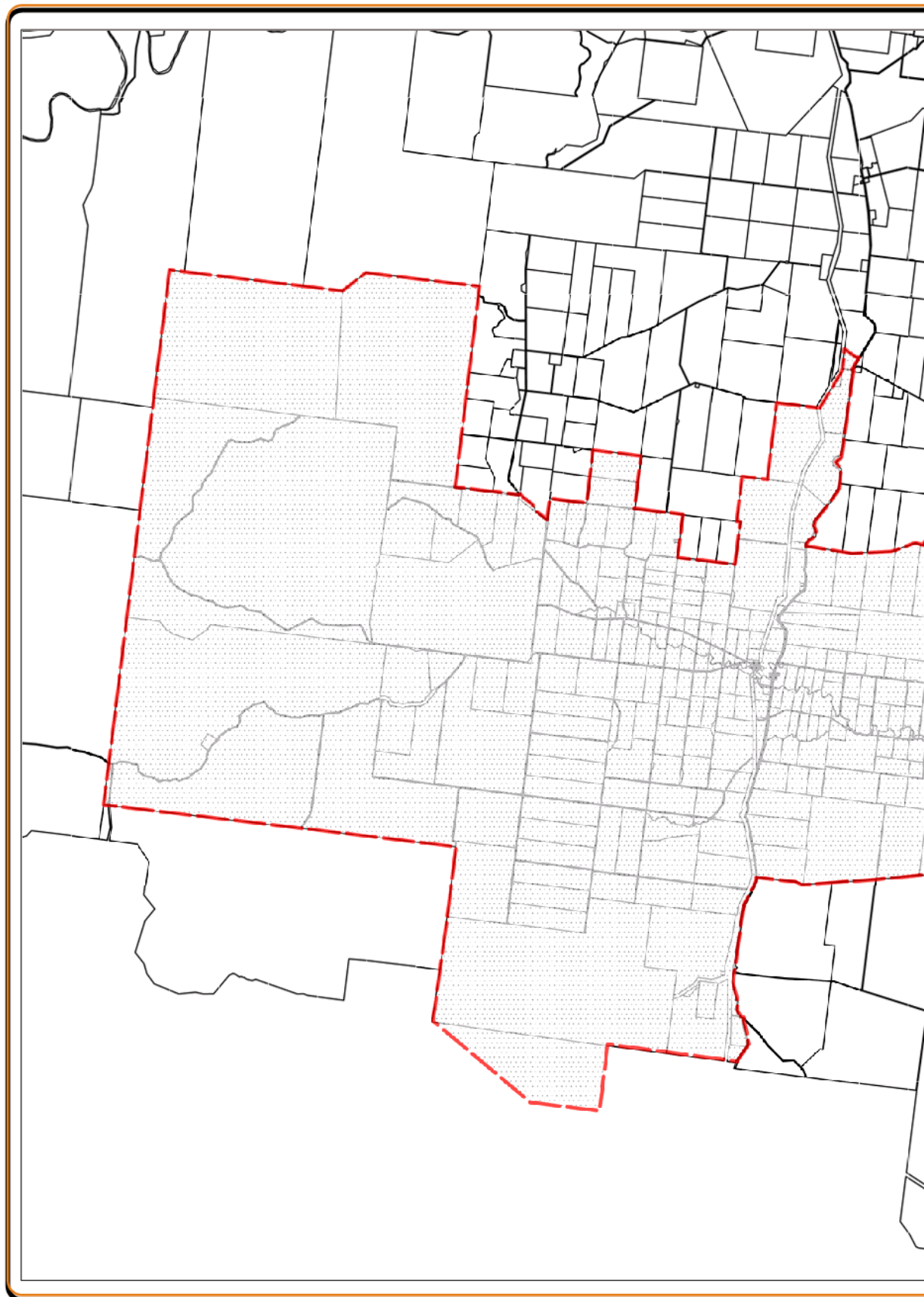


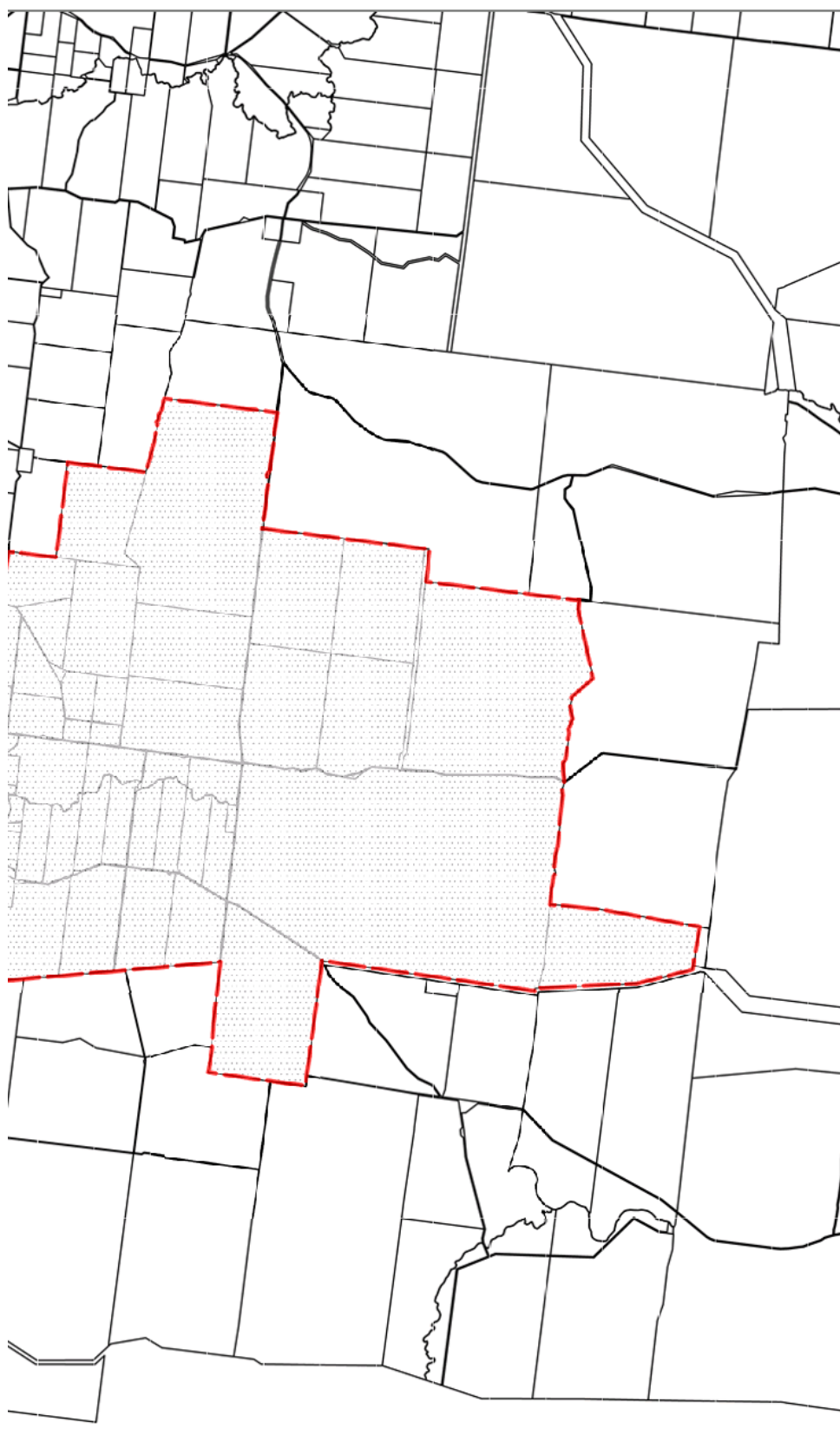
## APPENDIX 7 - AMBY TOWN RURAL FIRE BRIGADE MAP





## APPENDIX 8 - MUNGALLALA RURAL FIRE BRIGADE MAP





### Mungallala Rural Fire Brigade Area

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

Any information extracted from this document (from the face of the document or by scale) should be verified on site. Council takes no responsibility for the accuracy of any information contained or presented in the document. While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representation or warranty about the accuracy of the information. Council is not liable for any particular use of the information, including but not limited to, liability for consequential damage and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

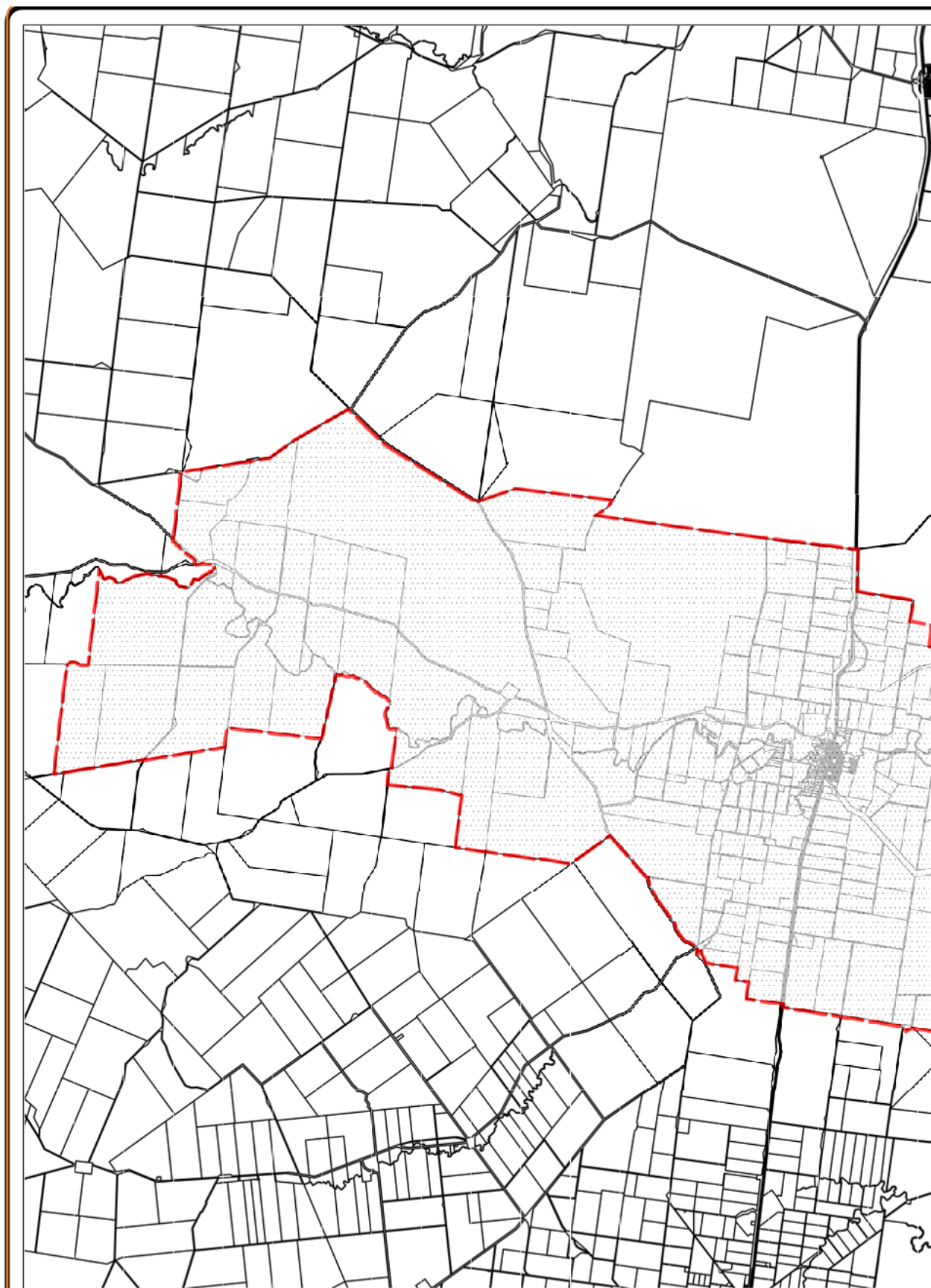
Projection: MGA94 Zone 55

Date of Issue: 25 July 2018

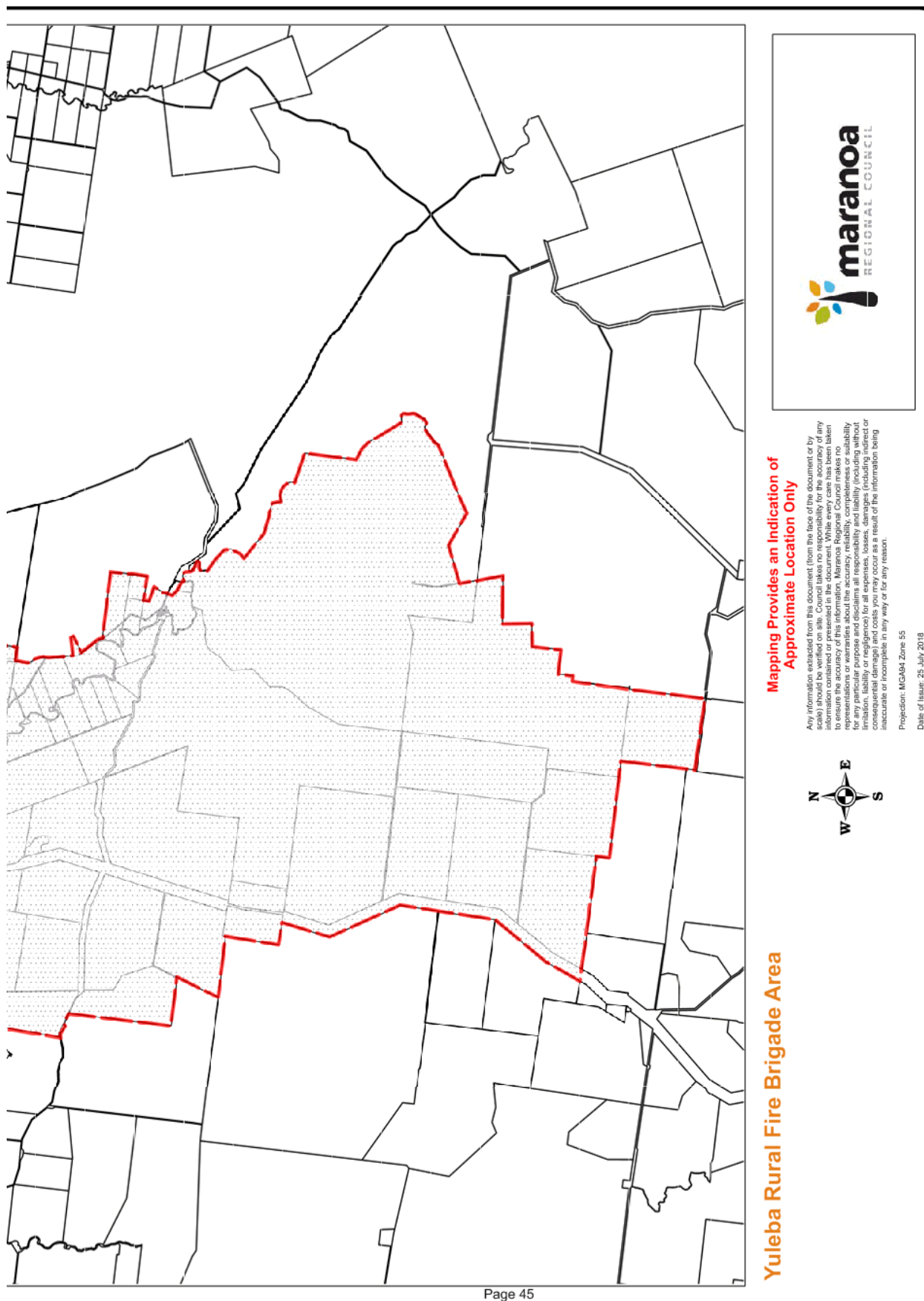




## APPENDIX 9 - YULEBA RURAL FIRE BRIGADE MAP

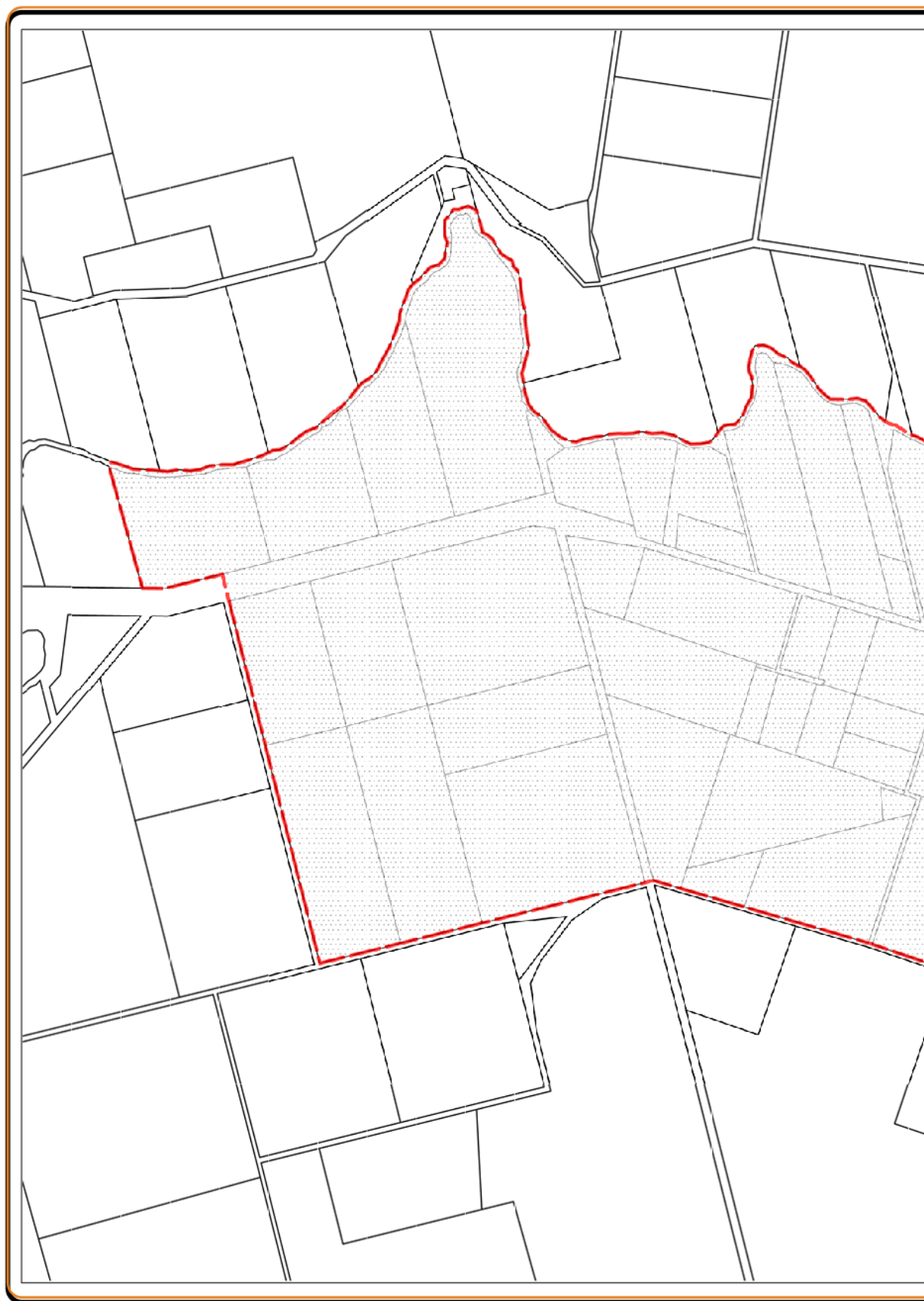


Page 44

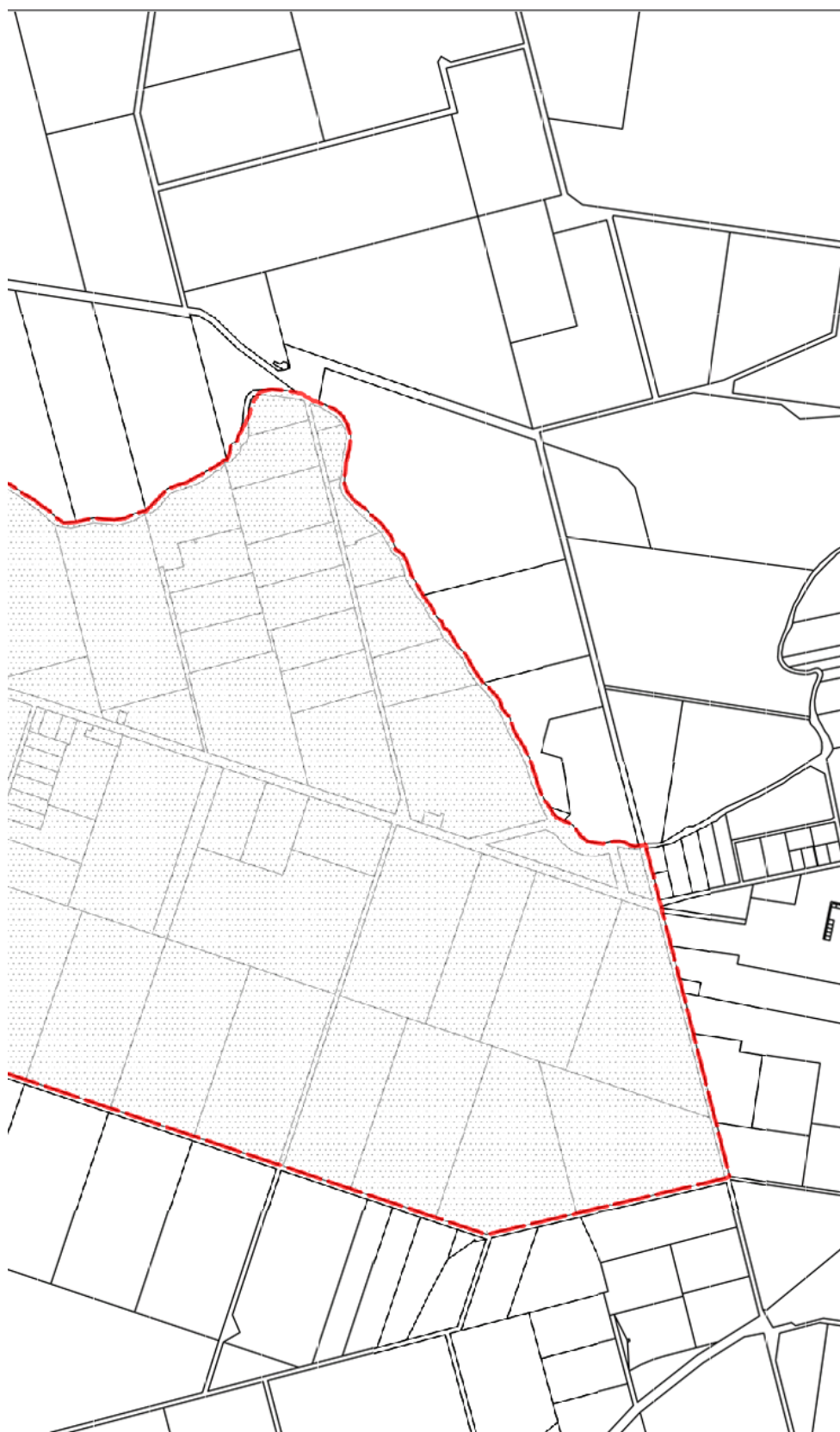




## APPENDIX 10 - ORANGE HILL RURAL FIRE BRIGADE MAP



Page 46



### Orange Hill Rural Fire Brigade Area

### Mapping Provides an Indication of Approximate Location Only

Any information extracted from this document (from the face of this document or by scale) should be verified on site. Council takes no responsibility for the accuracy of any information contained or presented in the document. While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representation or warranty as to the accuracy, reliability, completeness, suitability, or for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

Projection: MGA84 Zone 55

Date of Issue: 25 July 2018



## 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
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

Land Use Codes	
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)
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
67	Goats
Dairy Cattle	
68	Milk - Quota
69	Milk - No Quota
70	Cream

Land Use Codes	
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
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

## Draft Revenue Policy 2018/19

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

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

## COUNCIL POLICY: REVENUE POLICY

### 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 2018/19 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;



## COUNCIL POLICY: REVENUE POLICY

- (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 2018/19 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.

## COUNCIL POLICY: REVENUE POLICY

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 2018/19 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.

## COUNCIL POLICY: REVENUE POLICY

(c) **Hardship Concession**

Council may grant a concession where it can demonstrate that the payment of the rates or charges will cause extreme 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.

## COUNCIL POLICY: REVENUE POLICY

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

## COUNCIL POLICY: REVENUE POLICY

---

### Related Policies and Legislation

*Local Government Act 2009*  
*Local Government Regulation 2012*

### Associated Documents

*Revenue Statement 2018/19*  
*Community Organisations Rates & Charges Rebates & Concessions*  
*Fees and Charges Register 2018/19*

## 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—*
- (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.*

### *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 involve—*
  - (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.*
- (2) *A business activity that has expenditure of at least the following for the previous financial year is a significant business activity for the current financial year—*
  - (a) *for a business activity that is the provision of combined water and sewerage services—\$13.96m;*
  - (b) *for another business activity—\$9.35m.*

### *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.*



### Significant Business Activities

An assessment of the Revised Budget 2017/18 as shown in the table below indicates that there is no business activity that meets the criteria for being a significant business activity.

Business Activity	Total operating expenses	Significant Business Activity
Quarry operations	2,721,167	No
Saleyards	3,196,519	No
Waste management	2,144,706	No
Airport	3,261,411	No
Water and sewerage services	7,212,651	No
Gas	736,022	No
Plant	8,665,505	No
Building services	370,286	No
Roads operations	3,654,664	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.*

MARANO REGIONAL COUNCIL		Estimated Actual Budget				Forecast						
Year ended		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
1 Working Capital Ratio												
(Current Assets / Current Liabilities)		7.72	7.68	8.11	8.84	9.46	10.40	11.30	12.42	13.44	14.21	15.30
Measures the extent to which Council has liquid assets available to meet short term financial obligations.		7.72:1	7.68:1	8.11:1	8.84:1	9.46:1	10.40:1	11.30:1	12.42:1	13.44:1	14.21:1	15.30:1
Target between: 1:1 and 4:1												
2 Operating Surplus Ratio												
(Net Operating Surplus / Total Operating Revenue) (%)		(18.8)%	6.2%	7.9%	8.0%	8.1%	8.2%	8.3%	8.4%	8.5%	8.5%	8.5%
Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.												
Target between: 0% to 10%												
3 Net Financial Asset / Liability Ratio												
((Total Liabilities - Current Assets) / Total Operating Revenue)		(58.4)%	(44.2)%	(51.5)%	(59.8)%	(66.9)%	(77.0)%	(80.6)%	(90.8)%	(99.9)%	(106.5)%	(115.3)%
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues												
Target: not greater than 60%												
4 Interest Coverage Ratio												
(Net Interest Expense / Total Operating Revenue) (%)		0.80%	0.92%	0.80%	0.72%	0.64%	0.56%	0.48%	0.42%	0.37%	0.33%	0.28%
It measures the extent to which Council's operating revenues are committed to funding the interest expense on current loan borrowings												
Target: between 0% and 5%												
5 Asset Sustainability Ratio												
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)		66.6%	147.1%	91.3%	94.7%	100.4%	100.3%	130.9%	102.2%	107.4%	117.5%	105.2%
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%												

## 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 2018/19 financial year compared with the rates and charges budgeted to be levied in the 2017/18 financial year is 21.3%. For the purpose of this calculation any discounts and rebates are excluded.

## Notes



<b>Note 1 - Capital Expenditure</b>	<b>Proposed Budget</b>
<b>Saleyards</b>	
Roma Saleyards Improvement Plan Stage 3: Weighbridge area - detailed designs	70,000
Roma Saleyards Safety Improvements to Ramp 2	150,000
Roma Saleyards Improvement Plan Stage 2: Safety, Security & Productivity Improvements - detailed designs	50,000
<b>Waste</b>	
Clean up Amby, Mungallala and Yuleba Waste and fencing	105,000
<b>Water</b>	
Water main poly renewal Mungallala Railway line	30,000
Water main renewal Mitchell - Oxford St, Ann St to Caroline St	85,000
Water main renewal Mitchell - Ann St, Oxford St to Cambridge St	100,000
Water main renewal Mitchell - Adelaide St, Alice to Ann St	55,000
Water main renewal Mitchell - Edinburgh, Alice St to Ann St	55,000
Water main renewal Mitchell - Ann St, Liverpool St to Adelaide St	80,000
Lining of Mitchell water tower	120,000
Muckadilla water supply renewal	60,000
Northern Road booster station renewal, Roma	250,000
Upgrade chlorination at Roma Tower	250,000
Supervisory Control and Data Acquisition (SCADA) for water supplies - regional sites	100,000
Fire flow augmentation - Tiffin St, Roma	320,000
Meters for raw water in Surat stage 1	50,000
<b>Sewerage</b>	
Sewer relining 2018-19 Roma, Injune and Surat	3,600,000
Supervisory Control and Data Acquisition (SCADA) for sewerage facilities supplies - Roma & regional sites	400,000
<b>Gas</b>	
Replace steel gas mains with PVC, Roma - Station Street, Whip Street and McDowall Street	55,000
Replacement meters program	20,000
Extend gas main network – South Street, Roma	10,000
Extend gas main network – Roma	100,000
<b>Airport</b>	
Roma Airport Lock Replacement	35,000
Roma Explosive Trace Detection Replacement	85,000
Roma Airport Uninterrupted Power Supply (UPS)	140,000
Design works for movement area remediation and lighting replacements for Injune, Surat and Mitchell Aerodromes	70,000
<b>Plant</b>	
Plant replacement program	2,590,000
<b>General</b>	
Electric forklift Mitchell depot	18,000
Drug and Alcohol testing equipment	22,000
Security System and Closed Circuit Television (CCTV) - Yuleba Service Centre	12,925
Photocopier schedule replacement program	44,000
Host Server replacement programme	100,000
Housing upgrades - 18 Stephenson St Yuleba	25,000
Housing upgrade - 54 Ronald St Injune	15,000
Housing upgrade - 18 Stephenson St Yuleba	8,000
Housing upgrade - Bassett Park Caretaker's Residence	12,000
Housing upgrade - 50 Stephenson St Yuleba	18,000
Housing upgrade - 36 Edinburgh St Mitchell	12,000
Big Rig - supply and install new display fridge	10,600
Big Rig - upgrade of after-hours access into the Big Rig Café	9,000
KD Bar shade extension - Bassett Park	10,000

<b>Note 1 - Capital Expenditure</b>	<b>Proposed Budget</b>
Housing upgrade - 36 Edinburgh St Mitchell	12,000
Big Rig - supply and install new display fridge	10,600
Big Rig - upgrade of after-hours access into the Big Rig Café	9,000
KD Bar shade extension - Bassett Park	10,000
Roma Rodeo Arena - upgrade at Bassett Park	90,000
Dog Trial area at Bassett Park - rework sheep dog arena	25,000
Construction of awning off lunch room - Roma Infrastructure Depot	9,000
Ramp and landing Roma and District Lapidary and Minerals Society	26,500
Aircondition Roma History Lodge	5,000
Exhaust canopy - Surat Recreation Grounds Canteen	15,000
Injune Rodeo Canteen and Bar - upgrade power supply	10,990
Injune swimming wade pool - upgrade and repair	30,619
Surat Aquarium - refurbishment of display tanks	72,540
Surat Administration Office generator	30,000
Surat wading pool replace pipework valves & outlets	36,000
Surat wading pool fibreglass the wading pool & walls	21,000
Great Artesian Spa - construct compliant disability parking	10,000
Airconditioning Mitchell Library	70,000
Temporary Wallumbilla Library - relocate and fitout	40,000
Energy upgrades to Council facilities	500,000
Mitchell Saleyards - fence replacement	25,000
New Ring fence for Mitchell Showground	30,000
Cobb & Co Park Redevelopment Yuleba - Stage 2	100,000
Bollon Road - [TIDS] - Gravel Resheet - Ch 160.00 to Ch 174.00	1,060,000
Mt Moffatt Road - [TIDS] - Gravel Resheet - Ch 96.90 to Ch 103.90	580,000
Redford Road - [TIDS] - Gravel Resheet - Ch 84.00 to Ch 91.70	490,000
Ashmount Road - Gravel Resheet - Ch 38.63 to Ch 47.70	322,062
Donnybrook Road - Gravel Resheet - Ch 29.30 to Ch 35.10	157,884
Eumina Road - Gravel Resheet - Ch 0.00 to Ch 2.20	77,700
Glen Arden Road(1) - Gravel Resheet - Ch 4.10 to Ch 12.10	251,797
Gunnawarra Road - Gravel Resheet - Ch 5.90 to Ch 17.50	408,319
Gunnawarra West Road - Gravel Resheet - Ch 21.82 to Ch 30.80	305,730
Kangaroo Creek Road - Gravel Resheet - Ch 3.50 to Ch 7.90	179,661
Kooragan Road - Gravel Resheet - Ch 17.40 to Ch 22.60	159,244
Oberina Road - Gravel Resheet - Ch 0.00 to Ch 3.00	108,885
Orallo Road - Gravel Resheet - Ch 33.92 to Ch 39.10	182,927
Orallo Road - Gravel Resheet - Ch 60.10 to Ch 63.10	102,080
Pinelands Road - Gravel Resheet - Ch 0.00 to Ch 3.80	115,010
River Road (127 Surat) - Gravel Resheet - Ch 16.50 to Ch 26.50	408,320
Seventeen Mile Lane (a) - Gravel Resheet - Ch 0.00 to Ch 3.00	81,664
Seventeen Mile Lane (b) - Gravel Resheet - Ch 10.95 to Ch 22.45	368,000
Thomby Road - Gravel Resheet - Ch 59.36 to Ch 70.76	504,480
Tomoo Road (a) - Gravel Resheet - Ch 42.20 to Ch 53.50	384,501
Warrong Road - Gravel Resheet - Ch 21.51 to Ch 23.52	67,033
Warrong Road - Gravel Resheet - Ch 25.12 to Ch 28.92, Ch 29.90 to Ch 38.82	161,627
Westgrove Road - Gravel Resheet - Ch 47.38 to Ch 53.40	219,132
[Unallocated] Minor Projects <\$50K	279,283
Rural Road Bitumen Reseal Program	1,932,000
Rural Road Bitumen Rehabilitation Program	611,746
Injune - Taroom Road (IT3B) - Construct to 8.0m Bitumen Seal - Ch 29.56 to Ch 32.00	4,596,214

<b>Note 1 - Capital Expenditure</b>	<b>Proposed Budget</b>
Injune - Taroom Road (IT3B) - Construct to 8.0m Bitumen Seal - Ch 32.00 to Ch 38.30	7,013,199
Bonnydoon Road (BD1) - Construct to 8.0m Bitumen Seal - Ch 0.00 to Ch 5.80	6,456,596
Cottage Creek Road - Construct to 7.0m Bitumen Seal - Ch 0.00 to Ch 6.00	3,781,000
Angry Jungle - Gravel Resheet - Ch 0.00 to Ch 3.10	170,500
Torroweap Road - Gravel Resheet - Ch 0.00 to Ch 1.76 + Dust Seal	352,000
Howards Road - Gravel Resheet - Ch 2.10 to Ch 3.10	55,000
Roma Southern Road / Duke Street	2,437,692
Urban Street Bitumen Reseal Program	401,376
Urban Street Bitumen Rehabilitation Program	335,300
Refurbishment of the Big Rig Tourist train bridge	250,000
Stormwater Pit and Lintel Renewal Program	256,250
Upgrade of footpaths - 50% contribution	30,000
Footpath upgrade, corner Charles and McDowall Streets (co-contribution)	(10,000)
Ronald Street - Injune - Kerb renewal from Third to Fourth	23,750
Fourth Avenue - Injune - Kerb renewal from Hutton to Ronald	49,600
Charles Street - Roma - Kerb renewal from Bowen to Station	34,300
Raglan Street / Warrego Highway - Roma - Kerb renewal from Vanderfield to Vause	100,000
Station Street - Roma - Kerb renewal from Wyndham to Charles	44,100
Capital Upgrade to Kimbler Road, Roma	109,200
 Mitchell Community Hub - demolish and rebuild Mitchell Dance Studio/Landcare Building	 430,000
Lions Park Toilet - Unisex disabled facility near play park to increase child safety and disable access and watering system	100,000
Pedestrian footpath installation in front of Pinaroo Roma Inc. and wheelchair access improvements in town areas	85,000
Re-opening of the McDowall Street Bridge	150,000
Cement Top Program for Low Volume Roads	60,000
Installation of Double Ramp at Roma Saleyards	250,000
Portable Infrared Camera Initiative	20,000
Gravel 10kms of Mt Moffatt Road	150,000
Productivity and red tape reduction initiative in the Maranoa. 20% of total capital funded from general fund	(1,439,683)
<b>SUB TOTAL</b>	<b>46,308,653</b>
 <b>Carry Over Projects</b>	
Renewals	10,637,330
Upgrades	4,277,406
New	9,169,665
<b>SUB TOTAL</b>	<b>24,084,401</b>
<b>TOTAL</b>	<b>70,393,054</b>

Note 2 - Materials & Services (including one-off projects)	Proposed Budget
Materials and services - General	21,327,966
<b>SUB TOTAL</b>	<b>21,327,966</b>
Analysis and condition assessment of sewer main Closed Circuit Television (CCTV) footage	50,000
Preparation of gas model	50,000
Hydrogeological modelling	100,000
Quarry - fencing	6,000
Quarry - ground water management	200,000
Quarry - phone line	10,000
Quarry - road access	200,000
Maintenance of clearview rise	50,500
Bitumen seals residents	60,000
Regional Stormwater Condition Assessment and Renewal Strategy	275,000
Agforce Research and Development - "Pimelea Think Tank" Program	25,000
Big Rig Master Plan Upgrade and Business Case	80,000
Mitchell Dance Studio - consultation and design for another use	-
Cobb and Co Festival 2019 - contribution	20,000
Implementation of Energy Review Audit feasibility study	25,000
Regional 400M - innovation project	15,000
Reprinting tourism brochure	30,000
Airport tourism enhancement	20,000
Cobb and Co - local development	50,000
History of Injune - arts and culture	10,500
Funeral community board	5,000
Peter Keegan Oil and Gas Museum	20,000
Destination Brand Tourism Marketing Strategy	20,000
Roma christmas tree	5,000
Demolish neighbourhood centre building	-
Netting to restrict access to birds at Roma depot	2,000
Waste bin lifter Roma depot	2,145
Development of cat management plan	21,000
Sharepoint intranet/internet service agreement	30,000
Civica - Business Intelligence System	15,883
Roma cemetery future planning	-
Queensland Feral Pest Initiative Rounds 1 and 2	341,128
Capital works - stock routes water facilities	124,500
Festival of Small Halls	6,000
Small Museums Conference	15,000
WO18052.2800.2001 - Community Drought Funding	40,000
WO18723.2800.2001 - Community Drought Funding	90,000
Graveyard Tours Development - Roma	80,000
Recycling Program in Roma	120,000
Attractive Communities - Water Rebate	750,000
Amby Drainage - Creek Street	5,000
Local Development - Events in our Communities	300,000
Regional Contract Dog Catcher	200,000
Maranoa Placemaking Strategy - Mitchell: Western Cambridge Street Development	150,000
Target Reduction in Annual Legal Costs (ie. savings)	(200,000)

<b>Note 2 -</b>	<b>Proposed</b>
<b>Materials &amp; Services (including one-off projects)</b>	<b>Budget</b>
Internal Access Road Upgrade - Roma Touch Football Fields	100,000
Solar Powered Street Lights	75,000
Raising of Camelot Road, Yuleba	13,200
Incentive to Residents to take over extra maintenance of nature strips / footpaths where not currently maintained externally	115,000
Budgets for Area Managers	200,000
Local Improvement Initiative - Wallumbilla, Yuleba, Jackson, Noonga and Surrounds	50,000
Local Improvement Initiative - Injune, Bymount and Surrounds	50,000
Local Improvement Initiative - Mitchell, Muckadilla, Mungallalla and Surrounds	50,000
Local Improvement Initiative - Surat, Teelba, Wycombe, Begonia and Surrounds	50,000
Local Improvement Initiative - Roma and Surrounds	50,000
Alternative access option on May Street Wallumbilla for Local Traffic Only (Planning bridge opening)	10,000
Minor Maintenance Work at Cook Street, Yuleba	12,000
Design and Construction of a Wall of Memory in Mitchell General Cemetery	35,000
Amby Water Quality Improvement Initiative	25,000
Campbell Park Mowing and Maintenance	5,000
Improved telecommunications pilot study - mobile, data and wifi services	100,000
Weeds initiative in the Maranoa	160,000
Local business initiative	50,000
<b>SUB TOTAL</b>	<b>4,569,856</b>
<b>Carry Over Projects</b>	<b>636,345</b>
<b>SUB TOTAL</b>	<b>636,345</b>
<b>TOTAL</b>	<b>26,594,167</b>

## Estimated Activity Statement



## Estimated Activity Statement by Business Unit

Account Description	Quarry	Salvayards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads
<b>Operating Revenue</b>										
Rates & Charges	-	-	1,463,024	-	5,050,074	2,523,144	-	-	-	-
Fees & Charges	-	3,526,519	516,214	4,063,393	330,861	80,282	-	-	109,200	-
Sale of goods & services	2,762,956	-	-	-	-	-	833,762	-	-	-
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	3,437,535
Internal revenue	-	-	-	-	-	-	-	10,296,734	-	-
Other recurrent income	-	-	30,000	-	136,000	26,692	1,880	296,364	4,000	-
<b>Total Operating Revenue</b>	<b>\$ 2,762,956</b>	<b>\$ 3,526,519</b>	<b>\$ 2,129,238</b>	<b>\$ 4,063,393</b>	<b>\$ 5,346,935</b>	<b>\$ 2,630,118</b>	<b>\$ 841,622</b>	<b>\$ 10,593,098</b>	<b>\$ 113,200</b>	<b>\$ 3,437,535</b>
<b>Operating Expenses</b>										
Employee costs	520,004	480,821	487,812	607,893	1,236,887	747,642	138,313	1,324,617	362,073	1,178,556
Materials & services	2,185,063	2,608,800	1,305,810	1,675,041	1,800,106	552,350	452,707	4,806,525	6,203	2,476,108
Finance costs	-	-	-	-	253,086	-	-	57,563	-	-
Depreciation	15,200	106,803	51,015	973,477	1,431,794	1,080,794	95,000	2,386,000	-	-
<b>Total Operating Expenses</b>	<b>\$ 2,721,167</b>	<b>\$ 3,196,519</b>	<b>\$ 2,144,706</b>	<b>\$ 3,261,411</b>	<b>\$ 4,331,856</b>	<b>\$ 2,380,795</b>	<b>\$ 736,022</b>	<b>\$ 8,665,505</b>	<b>\$ 370,286</b>	<b>\$ 3,654,664</b>
<b>Operating (surplus)/deficit</b>	<b>\$ 41,789</b>	<b>\$ 330,000</b>	<b>\$ (15,468)</b>	<b>\$ 801,982</b>	<b>\$ 715,079</b>	<b>\$ 249,323</b>	<b>\$ 105,600</b>	<b>\$ 1,927,593</b>	<b>\$ (257,086)</b>	<b>\$ (217,129)</b>

## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.2

**File Number:** D18/54193

**SUBJECT HEADING:** Statement of Estimated Financial Position 2017/18

**Classification:** Open Access

**Name of Applicant:** N/a

**Location:** N/a

**Author & Officer's Title:** Julie Reitano, Chief Executive Officer

---

### **Executive Summary:**

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present the local government's 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 be received and its contents noted.

---

### **Body of Report:**

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.*

Maranoa Regional Council		
Estimated Statement of Financial Position 2017/18		
		2017-18 Revised Budget
		\$
<b>Assets</b>		
	<b>Current assets</b>	
	Cash and cash equivalents	60,242,553
	Trade and other receivables	5,961,000
	Inventories	1,638,000
	<b>Total current assets</b>	<b>67,841,553</b>
	<b>Non-current assets</b>	
	Property, plant & equipment	715,403,600
	<b>Total assets</b>	<b>783,245,153</b>
<b>Liabilities</b>		
	<b>Current liabilities</b>	
	Trade and other payables	3,788,000
	Borrowings	1,594,000
	Provisions	3,338,000
	<b>Total current liabilities</b>	<b>8,720,000</b>
	<b>Non-current liabilities</b>	
	Borrowings	12,719,000
	Provisions	2,194,000
	<b>Total non-current liabilities</b>	<b>14,913,000</b>
	<b>Total liabilities</b>	<b>23,633,000</b>
	<b>Net community assets</b>	<b>759,612,153</b>
<b>Community equity</b>		
	Asset revaluation surplus	209,386,000
	Retained surplus	550,226,153
	<b>Total community equity</b>	<b>759,612,153</b>

**Special Budget Meeting - 26 July 2018**

			2017-18 Revised Budget
			<b>\$</b>
		Cash flows from operating activities	
		Receipts from customers	53,543,523
		Payments to suppliers and employees	(66,286,000)
		Interest received	2,223,000
		Rental income	771,000
		Non-capital grants and contributions	24,210,000
		Borrowing costs	(601,000)
		Other cashflow items	
		<b>Net cash inflow from operating activities</b>	<b>13,860,523</b>
		Cash flows from investing activities	
		Payments for property, plant and equipment	(52,580,255)
		Grants, subsidies, contributions and donations	31,551,285
		Proceeds from sale of assets	
		<b>Net cash inflow from investing activities</b>	<b>(21,028,970)</b>
		Cash flows from financing activities	
		Proceeds from borrowings	2,900,000
		Repayment of borrowings	(1,551,000)
		<b>Net cash inflow from financing activities</b>	<b>1,349,000</b>
		Total cash flows	
		<b>Net increase in cash and cash equivalent held</b>	<b>(5,819,447)</b>
		Opening cash and cash equivalents	66,062,000
		<b>Closing cash and cash equivalents</b>	<b>60,242,553</b>

**Maranoa Regional Council**  
**Estimated Statement of Income and Expenditure 2017/18**

		2017-18 Revised Budget
		\$
<b>Revenue</b>		
<b>Operating revenue</b>		
General rates		23,218,620
Separate rates		747,745
Water		3,198,614
Water consumption, rental and sundries		1,846,271
Sewerage		2,488,222
Waste management		1,455,812
Less: discounts		(1,934,875)
Less: pensioner remissions		(166,886)
Net rates, levies and charges		30,853,523
Fees and charges		10,638,000
Rental income		717,000
Interest received		2,223,000
Recoverable works and sales revenue		4,837,000
Other income		3,510,000
Grants, subsidies, contributions and donations		22,508,030
Total operating revenue		75,286,553
<b>Capital revenue</b>		
Government subsidies and grants—capital		9,407,256
Contributions—capital		22,082,999
Developer Contribution/Infrastructure Charges		71,000
Grants, subsidies, contributions and donations		31,561,255
Total revenue		106,847,808
<b>Expenses</b>		
<b>Operating expenses</b>		
Employee benefits		29,230,000
Materials and services		31,810,655
Finance costs		601,000
Depreciation and amortisation		27,131,000
Total operating expenses		88,772,655
<b>Net result</b>		<b>18,075,153</b>

Maranoa Regional Council Statement of Changes in Equity 2017/18		
		2017-18 Revised Budget
		\$
<b>Asset revaluation surplus</b>		
	Opening balance	201,804,000
	Net result	na
	Increase in asset revaluation surplus	7,582,000
	<b>Closing balance</b>	<b>209,386,000</b>
<b>Retained surplus</b>		
	Opening balance	532,151,000
	Net result	18,075,153
	Increase in asset revaluation surplus	na
	<b>Closing balance</b>	<b>550,226,153</b>
<b>Total</b>		
	Opening balance	733,955,000
	Net result	18,075,153
	Increase in asset revaluation surplus	7,582,000
	<b>Closing balance</b>	<b>759,612,153</b>

**Link to Corporate Plan:**

Corporate Plan 2014-2019

Strategic Priority 2: Delivering strong financial management

2.3 Keep our accounts in order

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

**Supporting Documentation:**

Nil.

**Report authorised by:**

Chief Executive Officer



## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 18 July 2018

**Item Number:** 3.3

**File Number:** D18/56963

**SUBJECT HEADING:** Summary of Budget Submissions & Financial Planning Committee Recommendations

**Classification:** Open Access

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

---

### **Executive Summary:**

This report tables a summary of the Mayor's Proposed Budget (Column A) and the recommendations of the Budget Submissions and Financial Planning Standing Committee, updated for the Special Meeting held on 17 July 2018 (Column B).

Notes on the variations between Columns A and B are included within the report for ease of reference.

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

That the information be received

---

### **Body of Report:**

		Column A	Column B	Column C	
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes
<b>Statement of Financial Position (SFP)</b>					
1	Cash and cash equivalents	53,208,952	46,273,013	(6,935,939)	See Note 5 for the breakdown of variations.
	<i>Total current assets</i>	<i>60,830,749</i>	<i>53,894,810</i>	<i>(6,935,939)</i>	<i>Total only</i>
4	Property, plant & equipment	765,256,488	774,213,136	8,956,648	See Note 1 (a) and (b) for the breakdown of variations.
	<i>Total assets</i>	<i>826,087,236</i>	<i>828,107,946</i>	<i>2,020,710</i>	<i>Total only</i>
6	Current liabilities - Borrowings	773,173	1,057,189	284,016	The variation relates to different <b>loan repayment</b> amounts applicable to the energy efficiency capital works (refer also SCF line 12)
	<i>Total current liabilities</i>	<i>7,920,551</i>	<i>8,204,567</i>	<i>284,016</i>	<i>Total only</i>

**Maranoa Regional Council**  
**Special Budget Meeting - 26 July 2018**

		Column A	Column B	Column C	
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes
8	Non-current liabilities - Borrowings	15,004,599	16,004,599	1,000,000	The variation relates to different loan amounts applicable to the energy efficiency capital works for Council facilities: <ul style="list-style-type: none"> <li>Mayor's Proposed Budget: \$500,000</li> <li>Committee's Recommendation: \$1,500,000</li> </ul>
	<i>Total non-current liabilities</i>	<i>17,205,181</i>	<i>18,205,181</i>	<i>1,000,000</i>	Total only
	<i>Total liabilities</i>	<i>25,125,732</i>	<i>26,409,748</i>	<i>1,284,016</i>	Total only
	<i>Net community assets</i>	<i>800,961,504</i>	<i>801,698,198</i>	<i>736,694</i>	Total only
11	Retained surplus	591,501,238	592,234,731	733,493	This figure is the total revenue variances less total operating expenses variances (Refer also SCE line 5 and 8).
	<i>Total community equity</i>	<i>800,961,504</i>	<i>801,698,198</i>	<i>736,694</i>	Total only
<b>Statement of Cash Flow (SCF)</b>					
1	Receipts from customers	58,614,774	54,844,482	(3,770,292)	See Note 3 for the breakdown of variations
2	Payments to suppliers and employees	(54,973,138)	(58,104,631)	(3,131,493)	See Note 4 for the breakdown of variations
6	Borrowing costs	(745,520)	(770,706)	(25,186)	The variation relates to different <b>finance (interest) costs</b> applicable to the energy efficiency capital works (refer also SIE 21).
	<i>Net cash inflow from operating activities</i>	<i>25,063,249</i>	<i>18,136,278</i>	<i>(6,926,971)</i>	Total only
8	Payments for property, plant and equipment	(70,393,053)	(79,346,502)	(8,953,449)	Note 1 (a) to this report includes a detailed breakdown of the differences in capital expenditure items.
9	Grants, subsidies, contributions and donations	36,845,954	44,506,419	7,660,465	The figures has been updated for the special meeting held on 17 July 2018 following the announcement that Council has been successful in the Federal Government's <i>Building Better Regions program</i> for the Saleyards Multi-Purpose Facility. Federal government grant (Building Better Regions) \$3,961,482 State government grant (Building our Regions) \$3,698,983
	<i>Net cash inflow from investing activities</i>	<i>(33,014,099)</i>	<i>(34,307,083)</i>	<i>(1,292,984)</i>	Total only
11	Proceeds from borrowings	3,500,000	4,500,000	1,000,000	The variation relates to different loan amounts applicable to the energy efficiency capital works for Council facilities: Mayor's Proposed Budget: \$500,000 Committee's Recommendation: \$1,500,000

**Maranoa Regional Council**  
**Special Budget Meeting - 26 July 2018**

		Column A	Column B	Column C	
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes
12	Repayment of borrowings	(2,035,228)	(1,751,212)	284,016	The variation relates to different <b>loan repayment</b> amounts applicable to the energy efficiency capital works (refer also SFP line 6).
	<i>Net cash inflow from financing activities</i>	<i>1,464,772</i>	<i>2,748,788</i>	<i>1,284,016</i>	Total only
	<i>Net increase in cash and cash equivalent held</i>	<i>(6,486,078)</i>	<i>(13,422,017)</i>	<i>(6,935,939)</i>	Total only
	<i>Closing cash and cash equivalents</i>	<i>53,208,952</i>	<i>46,273,013</i>	<i>(6,935,939)</i>	Total only
<b>Statement of Income &amp; Expenditure ("SIE")</b>					
1	General rates	30,775,405	24,362,685	(6,412,720)	<p>The Mayor's Proposed Budget results in less general rate revenue than the Standing Committee's recommendations by the following amounts:</p> <ul style="list-style-type: none"> <li>• Residential \$431,308</li> <li>• Rural \$416,726</li> <li>• Commercial/industrial \$500,706</li> </ul> <p>Movement in land valuations subsequent to model development \$ -18,732.</p> <p>The Mayor's Proposed Budget results in an increased general rate revenue compared to the Standing Committee's recommendations for non-urban/major industrial properties of \$7,742,728.</p> <p><b>Note 6 (attached)</b> provides the detail by differential rating category.</p>
2	Special rates	614,298	781,745	167,447	<p>The Mayor's Proposed Budget retains the existing Wild Dog Management and State Government Precept (Special Rate).</p> <p>The recommendation from the Committee is for the rate to be split into two, i.e.:</p> <ul style="list-style-type: none"> <li>• State Government Precept</li> <li>• Pest Management (incorporating Wild Dog Management)</li> </ul> <p>Variance partly due to the small increase in the recommended rate by the Standing Committee (due to the cost of providing the services) and partly due to the Mayor's proposed budget reflecting 2016/17 revenue.</p>

<p align="center"><b>Maranoa Regional Council</b></p> <p align="center"><b>Special Budget Meeting - 26 July 2018</b></p>
--

		Column A	Column B	Column C	
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes
3	Water	3,001,342	3,227,880	226,538	The Committee has recommended a 3% increase in water charges, with the cents per kilolitre charge proposed to increase from 86 cents to 89 cents, with some differences in the estimated water usage between the two models.
4	Water consumption, rental and sundries	1,618,522	1,917,753	299,231	<p>Both the Mayor's Proposed Budget and the Committee's recommended figures incorporate a review in the water pricing methodology for Surat, to align the treated water charges with the amount applicable to the rest of the region. The change in methodology includes a separate charge for the non-potable (raw) water. Both figures will lead to a reduction in Council's estimated revenue for the Surat water service:</p> <ul style="list-style-type: none"> <li>Mayor's Proposed Budget - Reduction of \$95,888.25</li> <li>Committee's recommendations - Reduction of \$58,636.49.</li> </ul>
5	Sewerage	2,523,144	2,704,497	181,353	<p>The Committee recommended an 8% increase in the sewerage charge to fund critical sewer relining works.</p> <p>The balance is due to differences in the number of estimated connections and service growth between the two models.</p>
6	Waste management	1,443,203	1,533,035	89,832	<p>The Committee recommended a 5% increase in waste charges.</p> <p>The balance is due to the difference in the estimated number of collections and service growth between the two models.</p>
7	Less: discounts	(2,462,033)	(974,507)	1,487,526	The Committee recommended a reduction in the prompt payment discount from 10% to 5% for differential general rates. With the Mayor's Proposed Budget including the higher revenue of \$30.775 million, a higher value for discount expense has also been included.
8	Less: pensioner remissions	(153,445)	(166,399)	(12,954)	A small difference is due to the lower anticipated rates in the residential rating category.
	<i>Net rates, levies and charges</i>	<i>37,360,436</i>	<i>33,386,689</i>	<i>(3,973,747)</i>	Total only
9	Fees and charges	10,825,125	11,028,580	203,455	The Mayor's Proposed Budget included a 30% rebate for commercial and industrial gas consumers.
	<i>Total operating revenue</i>	<i>80,776,744</i>	<i>77,006,452</i>	<i>(3,770,292)</i>	Total only

**Maranoa Regional Council**  
**Special Budget Meeting - 26 July 2018**

		Column A	Column B	Column C		
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes	
15	Government subsidies and grants—capital	14,352,160	22,012,625	7,660,465	The figures has been updated for the special meeting held on 17 July 2018 following the announcement that Council has been successful in the Federal Government's <i>Building Better Regions program</i> for the Saleyards Multi-Purpose Facility. Federal government grant (Building Better Regions) \$3,961,482 State government grant (Building our Regions) \$3,698,983	
18	<i>Grants, subsidies, contributions and donations</i>	<i>36,845,954</i>	<i>44,506,419</i>	<i>7,660,465</i>		
	<i>Total revenue</i>	<i>117,622,698</i>	<i>121,512,871</i>	<i>3,890,173</i>		<i>Total only</i>
19	Employee benefits	28,378,970	28,433,792	54,822	The recommendations from the Committee included a Regional Events Promotion and Marketing position.	
20	Materials and services	26,594,167	29,670,839	3,076,672	Note 2 to this report includes a detailed breakdown of the differences in materials and services.	
21	Finance costs	745,520	770,706	25,186	The variation relates to different <b>finance (interest) costs</b> applicable to the energy efficiency capital works (refer also SFP line 6 and SFP line 8).	
	<i>Total operating expenses</i>	<i>75,800,089</i>	<i>78,956,769</i>	<i>3,156,680</i>	<i>Total only</i>	
	<i>Net result</i>	<i>41,822,609</i>	<i>42,556,102</i>	<i>733,493</i>	<i>Total only</i>	
Statement of Changes in Equity (“SCE”)						
3	Asset revaluation surplus - Increase in asset revaluation surplus	74,266	77,467	3,201	This figure is the total revenue variances less total operating expenses variances.	
	<i>Closing balance</i>	<i>209,460,266</i>	<i>209,463,467</i>	<i>3,201</i>		<i>Total only</i>
5	Retained surplus - Net result	41,822,609	42,556,102	733,493		
	<i>Closing balance</i>	<i>591,501,238</i>	<i>592,234,731</i>	<i>733,493</i>		
8	<i>Total net result</i>	<i>41,822,609</i>	<i>42,556,102</i>	<i>733,493</i>		
9	Total increase in asset revaluation surplus	74,266	77,467	3,201		
	<i>Total closing balance</i>	<i>800,961,504</i>	<i>801,698,198</i>	<i>736,694</i>	<i>Total only</i>	
Assumptions for Long Term Forecast						
	No variation to the way long term forecast assumptions are indexed from the second year onwards. The variations in value occur on the lines that have been identified above for the Financial Position, Cash Flow, Income & Expenditure and Changes in Equity Statements, however they remain indexed the same way.					
Financial Sustainability Ratios						
1	Working Capital Ratio	7.68	6.57	(1.11)	Both ratios are positive and show a high projected level of liquidity.	
2	Operating Surplus Ratio	6.2%	(2.5)%	(8.69%)	A positive percentage reflects an operating surplus.	
3	Net Financial Asset / Liability Ratio	(44.2)%	(35.7)%	(8.51%)	Brackets in this particular case reflects a strong result.	
4	Interest Coverage Ratio	0.92%	1.00%	0.08%	The target is between 0% and 5%.	

**Maranoa Regional Council**  
**Special Budget Meeting - 26 July 2018**

		Column A	Column B	Column C	
Line	Description	Mayor's Proposed Budget 2018/19	Budget Submissions and Financial Planning Standing Committee Recommendations / Special Meeting	Variation	Notes
5	Asset Sustainability Ratio	147.1%	147.1%	-	No variation.
<b>Change in Rates &amp; Charges</b>					
	Total value of change in rates and utility charges	21.3%	4.77%	(16.53%)	<p>The Statement of Income and Expenditure (line 1) provides the following information:</p> <p>The Mayor's Proposed Budget results in less general rate revenue than the Standing Committee's recommendations by the following amounts:</p> <ul style="list-style-type: none"> <li>• Residential \$431,308</li> <li>• Rural \$416,726</li> <li>• Commercial/industrial \$500,706</li> </ul> <p>Movement in land valuations subsequent to model development \$ -18,732.</p> <p>The Mayor's Proposed Budget results in an increased general rate revenue compared to the Standing Committee's recommendations for non-urban/major industrial properties of \$7,742,728.</p> <p><b>Note 6 (attached)</b> provides the detail by differential rating category.</p>

**Note 1 (a) – Property, Plant & Equipment Variations**

(Amounts included in brackets are included in the Mayor's Proposed Budget but not in the Recommendations from the Committee).

Items marked \* were amounts recommended by the Committee but not included in the Mayor's Proposed Budget.

Item marked \*\* is a reduction incorporated in the Mayor's Proposed Budget.

	Amount (\$)
Capital Upgrade to Kimbler Road, Roma	(109,200)
Energy upgrades to Council facilities – Reduced allocation included in the Mayor's Proposed Budget	1,000,000
Mitchell Community Hub - demolish & rebuild Mitchell Dance Studio/Landcare Building	(430,000)
New ring fence for Mitchell Showground	(15,000)
Cobb & Co Park Redevelopment Yuleba - Stage 2	(50,000)
Lions Park Toilet - Unisex disabled facility near play park to increase child safety and disable access and watering system	(100,000)
Footpath upgrade, corner Charles and McDowall Streets (co-contribution)	10,000
Pedestrian footpath installation in front of Pinaroo Roma Inc. and wheelchair access improvements in town areas	(85,000)
Re-opening of the McDowall Street Bridge	(150,000)
Cement Top Program for Low Volume Roads	(60,000)



**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

	<b>Amount (\$)</b>
Installation of Double Ramp at Roma Saleyards	(250,000)
Portable Infrared Camera Initiative	(20,000)
Capital Mt Moffatt Road – 10kms gravel	(150,000)
Productivity and red tape reduction initiative in the Maranoa **	1,439,683
<b>Sub Total (Capital projects)</b>	<b>\$1,030,483</b>
Saleyards Multi-Purpose Facility – Special Meeting 17 July 2018 *	\$7,922,965
<i>Rounding</i>	\$1
<b>Total Variations – Property, Plant &amp; Equipment</b>	<b>\$8,953,449</b>

**Note 1 (b)**

Total Variations – Property, Plant & Equipment – Note 2 (a)	\$8,953,449
Asset revaluation surplus	\$3,200
<i>Rounding</i>	(\$1)
	<b>\$8,956,648</b>

**Note 2 – Materials and Services Variations (including One-off initiatives)**

Amounts included in brackets are included in the Mayor's Proposed Budget but not in the recommendations from the Committee.

Items marked \* were amounts recommended by the Committee but not included in the Mayor's Proposed Budget.

Item marked \*\* are reduction incorporated in the Mayor's Proposed Budget.

	<b>Amount (\$)</b>
Graveyard Tours Development - Roma	(80,000)
Recycling Program in Roma	(120,000)
Attractive Communities - Water Rebate	(750,000)
Feral Cat Campaign / Cat Management Plan *	380
Amby Drainage - Creek Street	(5,000)
Local Development - Events in our Communities	(300,000)
Regional Contract Dog Catcher	(200,000)
Mitchell Dance Studio - consultation and design for another use *	20,000
Demolish neighbourhood centre building	120,000
Roma cemetery future planning *	35,000
Maranoa Placemaking Strategy - Mitchell: Western Cambridge Street Development	(150,000)
Target Reduction in Annual Legal Costs (i.e. savings) **	200,000
Internal Access Road - Roma Touch Football Fields **	(40,000)
Solar Powered Street Lights	(75,000)
Raising of Camelot Road, Yuleba	(13,200)
Incentive to Residents to take over extra - Maintenance of Nature Strips / Footpaths where not currently maintained externally	(115,000)
Budgets for Area Managers	(200,000)

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Local Improvement Initiative - Wallumbilla, Yuleba, Jackson, Noonga and Surrounds	(50,000)
Local Improvement Initiative - Injune, Bymount and Surrounds	(50,000)
Local Improvement Initiative - Mitchell, Muckadilla, Mungallalla and Surrounds	(50,000)
Local Improvement Initiative - Surat, Teelba, Wycombe, Begonia and Surrounds	(50,000)
Local Improvement Initiative - Roma and Surrounds	(50,000)
Alternative access option on May Street Wallumbilla for Local Traffic Only (Planning bridge opening)	(10,000)
Minor Maintenance Work at Cook Street, Yuleba	(12,000)
Design and Construction of a Wall of Memory in Mitchell General Cemetery	(35,000)
Amby Water Quality Improvement Initiative	(25,000)
Campbell Park Mowing and Maintenance	(5,000)
Improved telecommunications pilot study - mobile, data and WiFi services	(100,000)
Weeds initiative in the Maranoa	(160,000)
History of Injune and Surrounds	(500)
Local business initiative	(50,000)
<b>Sub-Total (One off projects)</b>	<b>(\$2,320,320)</b>
Productivity and red tape reduction initiative in the Maranoa **	5,356,992
Regional Events & Promotion operational budget *	40,000
<b>Total Variations – Materials and Services</b>	<b>\$3,076,672</b>

**Note 3 - Receipts from customers**

	<b>Difference</b>
General rates	(6,412,720)
Separate rates	167,447
Water	226,538
Water consumption, rental and sundries	299,231
Sewerage	181,353
Waste management	89,832
Less: discounts	1,487,525
Less: pensioner remissions	(12,953)
<b>Sub Total</b>	<b>(\$3,973,747)</b>
Fees and charges (gas rebates)	203,455
<b>TOTAL</b>	<b>(\$3,770,292)</b>

**Note 4 - Payments to suppliers and employees**

<b>Employee benefits</b>	<b>Variation</b>
Specialist Tourism	(54,822)
<b>Sub Total</b>	<b>(\$54,822)</b>
<b>Mayoral variations One-Off Projects</b>	
Graveyard Tours Development - Roma	80,000

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Recycling Program in Roma	120,000
Attractive Communities - Water Rebate	750,000
Feral Cat Campaign / Cat Management Plan - in draft proposed budget at \$21,380, Mayor proposed budget \$21,000	(380)
Amby Drainage - Creek Street	5,000
Local Development - Events in our Communities	300,000
Regional Contract Dog Catcher	200,000
Maranoa Placemaking Strategy - Mitchell: Western Cambridge Street Development	150,000
Target Reduction in Annual Legal Costs (ie. savings)	(200,000)
Internal Access Road Upgrade - Roma Touch Football Fields	100,000
Solar Powered Street Lights	75,000
Raising of Camelot Road, Yuleba	13,200
Incentive to Residents to take over extra - Maintenance of Nature Strips / Footpaths where not currently maintained externally (amended motion for reduced amount, Mayor's motion for increased amount lost)	115,000
Budgets for Area Managers	200,000
Local Improvement Initiative - Wallumbilla, Yuleba, Jackson, Noonga and Surrounds	50,000
Local Improvement Initiative - Injune, Bymount and Surrounds	50,000
Local Improvement Initiative - Mitchell, Muckadilla, Mungallalla and Surrounds	50,000
Local Improvement Initiative - Surat, Teelba, Wycombe and Surrounds	50,000
Local Improvement Initiative - Roma and Surrounds	50,000
Alternative access option on May Street Wallumbilla for Local Traffic Only (Planning bridge opening)	10,000
Minor Maintenance Work at Cook Street, Yuleba	12,000
Design and Construction of a Wall of Memory in Mitchell General Cemetery	35,000
Amby Water Quality Improvement Initiative	25,000
Campbell Park Mowing and Maintenance	5,000
Improved telecommunications pilot study - mobile, data and wifi services	100,000
Weeds initiative in the Maranoa	100,000
History of Injune and Surrounds - in Committee recommended draft budget at \$10,000 Mayor draft budget at \$10,500	500
Local business initiative	50,000
Mitchell Dance Studio - consultation and design for another use	(20,000)
Demolish neighbourhood centre building	(120,000)
Roma cemetery future planning	(35,000)
Productivity and red tape reduction initiative in the Maranoa	(5,356,992)
Mayoral variations (Regional Events and Promotion)	(40,000)
<b>Sub Total</b>	<b>(\$3,076,672)</b>
<i>Rounding</i>	\$1
<b>TOTAL</b>	<b>(\$3,131,493)</b>

**Note 5 - Cash and cash equivalents**

		<b>Variation</b>
Receipts from customers	Refer Note 3	3,770,292
Payments to suppliers and employees	Refer Note 4	3,131,494
Borrowing costs		25,186
Payments for property, plant and equipment	Refer Note 1 (b)	8,953,448
Grants, subsidies, contributions and donations		(7,660,465)
Proceeds from borrowings		(1,000,000)
Repayment of borrowings		(284,016)
<b>TOTAL</b>		<b>\$6,935,939</b>

**Consultation (internal/external):**

- Mayor and Councillors through the Budget Submissions & Financial Planning Standing Committee.

**Risk Assessment (Legal, Financial, Political etc.):**

Nil

**Policy Implications:**

Nil

**Financial Resource Implications:**

The budgeted financial statements reflect the results of meetings of the Budget Submissions and Financial Planning Standing Committee held on:

- 9 April 2018
- 16 – 18 and 23 April 2018
- 30 April – 1 May 2018
- 8 May 2018
- 14 May and 16 May 2018
- 21 May 2018 and 24 May 2018
- 31 May 2018
- 5 June 2018
- 10 July 2018

**Link to Corporate Plan:**

Corporate Plan 2014-2019

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

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

**Supporting Documentation:**

- |   |  |           |
|---|--|-----------|
| 1 | Note 6 - General Rates Comparison  | D18/58965 |
| 2 | Recommendations of the Budget Submissions & Financial Planning Standing Committee - 26 July 2018 | D18/58966 |

**Report authorised by:**

Chief Executive Officer

## Note 6

Category	Rate in \$ (Proposed)	Rate in \$ (Committee)	Minimum (Proposed)	Minimum (Committee)	Capping (Proposed)	Capping (Committee)	Number (Proposed)	Number (Committee)	New Rates (Proposed)	New Rates (Committee)	Old Rates	\$ Change (Proposed)	\$ Change (Committee)	% Change (Proposed)	% Change (Committee)
COMMERCIAL/INDUSTRIAL															
Commercial & Industrial	0.01634123	0.019843674	\$730.12	\$730.12	0%	25%	564	564	2,322,460	2,805,102	2,805,102	-482,642	0	-17.21%	0.00%
Caravan Parks	0.00817061	0.009921837	\$730.12	\$730.12			5	5	20,609	24,963	50,129	-29,520	-25,166	-58.89%	-50.20%
Dev - Commercial & Industrial	0.00980474	0.011906205	-	-	0%	25%	18	18	54,079	66,004	64,622	-10,543	1,382	-16.31%	2.14%
Community Purposes (not for profit)	0.00407780	0.004154869	\$575.50	\$586.38		25%	31	31	22,513	22,938	22,513	0	425	0.00%	1.89%
Shopping Centre (>2,500sqm)	0.03028791	0.029765511	\$71,978.88	\$73,339.28			1	1	71,979	73,339	71,979	0	1,360	0.00%	1.89%
Commercial/Industrial							619	619	2,491,640	2,992,346	3,014,345	-522,705	-21,999	-17.34%	-0.73%
Transformers	0.11000000	0.019843674	\$730.12	\$730.12			51	51	81,036	39,794	41,433	39,603	-1,639	95.58%	-3.96%
Extractive Industry A(<=5000tpa,<=1ha)	0.08606222	0.006070566	\$730.12	\$766.63	0%	5%	2	2	1,460	1,533	1,460	0	73	0.00%	5.00%
Extractive Industry B(5,001-20,000tpa)	0.08606222	0.006070566	\$1,250.00	\$1,312.50	0%	5%	1	1	5,524	5,800	5,524	0	276	0.00%	5.00%
Extractive Industry C(20,001-50,000tpa)	0.08606222	0.006070566	\$5,000.00	\$5,250.00	0%	5%	-	-	-	-	-				
Extractive Industry D(50,001-100,000tpa)	0.08606222	0.006070566	\$10,000.00	\$10,500.00	0%	5%	5	5	53,355	56,023	53,355	0	2,668	0.00%	5.00%
Extractive Industry E (100,001-200,000tpa)	0.08606222	0.006070566	\$20,000.00	\$21,000.00	0%	5%	-	-	-	-	-				
Extractive Industry F (200,001-500,000tpa)	0.08606222	0.006070566	\$30,000.00	\$31,500.00	0%	5%	1	1	30,000	31,500	30,000	0	1,500	0.00%	5.00%
Extractive Industry G (>500,000tpa)	0.08606222	0.006070566	\$60,000.00	\$63,000.00	0%	5%	5	5	300,000	315,000	300,000	0	15,000	0.00%	5.00%
Extractive Industry H (1ha-50ha, tpa unknown)	0.08606222	0.006070566	\$5,000.00	\$5,250.00	0%	5%	11	11	55,000	57,750	55,000	0	2,750	0.00%	5.00%
Extractive Industry I (>50ha, tpa unknown)	0.08606222	0.006070566	\$20,000.00	\$21,000.00	0%	5%	2	2	40,000	42,000	40,000	0	2,000	0.00%	5.00%
Refinery	204.828075	20.35051552	\$157,504.42	\$192,544.00	0%		2	2	377,190	396,049	377,190	0	18,859	0.00%	5.00%
Petroleum Leases - A (<=10ha)	2.59238523	0.581226285	\$45,800.46	\$48,090.48			29	29	2,663,815	1,398,561	1,331,963	1,331,852	66,598	99.99%	5.00%
Petroleum Leases - B (10ha-20ha)	1.24606866	0.495758543	\$87,310.24	\$91,675.75			16	16	2,793,928	1,466,812	1,396,964	1,396,964	69,848	100.00%	5.00%
Petroleum Leases - C (>20ha)	1.13982637	0.440125248	\$124,728.92	\$130,965.37			24	24	5,986,988	3,143,169	2,993,494	2,993,494	149,675	100.00%	5.00%
Other Gas & Oil - A (<=6ha)	1.59811288	0.367750736	\$10,572.02	\$11,100.62			15	15	340,938	178,992	170,469	170,469	8,523	100.00%	5.00%
Other Gas & Oil - B (6ha-1,000ha)	1.23194693	0.490334315	\$16,863.34	\$17,706.51			6	6	285,276	149,770	142,638	142,638	7,132	100.00%	5.00%
Other Gas & Oil - C (>1,000ha)	0.57374811	0.594763849	\$41,509.78	\$43,585.27			-	-	-	-	-				
Accom Work Camps - D (1-10)	0.03641094	0.051831443	\$1,770.00	\$1,858.50			-	-	-	-	-				
Accom Work Camps - E (11-50)	0.20524258	0.071834902	\$10,620.00	\$11,151.00			2	2	171,378	59,982	57,126	114,252	2,856	200.00%	5.00%
Accom Work Camps - F (51-150)	0.12599867	0.035186004	\$35,400.00	\$37,170.00			3	3	483,835	169,342	161,278	322,557	8,064	200.00%	5.00%
Accom Work Camps - G (151-250)	2.48421053	0.155494329	\$70,800.00	\$74,340.00			2	2	424,800	148,680	141,600	283,200	7,080	200.00%	5.00%
Large Accom Work Camps - A (251-500)	0.44024134	0.214992841	\$132,750.00	\$139,387.50			2	2	964,129	515,625	491,071	473,058	24,554	96.33%	5.00%
Large Accom Work Camps - B (501-750)	0.52961364	0.276229059	\$221,250.00	\$232,312.50			1	1	900,343	469,589	447,228	453,115	22,361	101.32%	5.00%
Large Accom Work Camps - C (>750)	0.56712794	0.433981533	\$354,000.00	\$371,700.00			-	-	-	-	-				
Large Accom Work Camps, Urban Area - A (251-500)	0.44024134	0.155494329	\$132,750.00	\$139,387.50			-	-	-	-	-				
Large Accom Work Camps, Urban Area - B (501-750)	0.52961364	0.155494329	\$221,250.00	\$232,312.50			1	1	662,017	232,313	221,250	440,767	11,063	199.22%	5.00%
Large Accom Work Camps, Urban Area - C (>750)	0.56712794	0.155494329	\$354,000.00	\$371,700.00			-	-	-	-	-				
Non-Urban/Major Industrial							181	181	16,621,012	8,878,284	8,459,043	8,161,969	419,241	96.49%	4.96%
RESIDENTIAL															
Residential - A	0.01640284	0.020214263	\$590.00	\$615.00	0%	10%	1,126	1126	666,154	712,326	687,419	-21,265	24,907	-3.09%	3.62%
Residential - B	0.01640284	0.01920355	\$590.00	\$808.57	0%	10%	1,733	1733	1,721,797	2,015,560	1,987,091	-265,294	28,469	-13.35%	1.43%
Residential - C	0.01252035	0.015160697	\$1,148.20	\$1,344.25	0%	10%	712	712	853,069	997,214	971,254	-118,185	25,960	-12.17%	2.67%
Residential - D	0.01047693	0.012128558	\$2,504.07	\$3,032.14	0%	10%	1	1	2,368	2,605	2,368	0	237	0.00%	10.01%
Large Housesite, Small Rural & Rural Res - A	0.0198393	0.020214263	\$590.00	\$615.00	0%	10%	186	180	114,858	116,025	114,858	0	1,167	0.00%	1.02%
Large Housesite, Small Rural & Rural Res - B	0.01686341	0.017182123	\$793.56	\$808.57	0%	10%	158	149	134,452	132,612	134,452	0	-1,840	0.00%	-1.37%
B Large Housesite, Small Rural & Rural Res - C	0.01041563	0.010612488	\$1,180.44	\$1,202.75	0%	10%	455	411	671,073	638,260	671,073	0	-32,813	0.00%	-4.89%
Large Housesite, Small Rural & Rural Res - D	0.00942367	0.009601775	\$2,083.12	\$2,122.50	0%	10%	204	186	493,208	469,013	493,208	0	-24,195	0.00%	-4.91%
Dev - Residential - A	0.00984171	0.012128558	-	-	0%	10%	3	3	273	315	296	-23	19	-7.77%	6.42%
Dev - Residential - B	0.00984171	0.01152213	-	-	0%	10%	25	25	14,432	16,896	16,765	-2,333	131	-13.92%	0.78%
Dev - Residential - C	0.00751221	0.009096418	-	-	0%	10%	16	16	10,150	12,201	11,977	-1,827	225	-15.25%	1.88%
Dev - Large Housesite, Small Rural & Rural Res - C	0.00624938	0.006367493	-	-	0%	10%	7	7	6,046	6,161	6,046	0	114	0.00%	1.89%
Total Residential							4,626	4,549	4,687,880	5,119,188	5,096,807	-408,927	22,381	-8.02%	0.44%
PRIMARY PRODUCTION															
Rural >=80ha	0.00607057	0.006070566	\$730.12	\$743.92	0%	5%	1491	1491	6,848,839	7,189,186	6,848,839	0	340,347	0.00%	4.97%
Rural 20ha-80ha		0.006070566		\$615.00	0%	5%		77		72,171		0	72,171		
Intensive Animal Ind (1,000-1,999 SCU)	0.00607057	0.006070566	\$1,500.00	\$1,528.35	0%	5%	2	2	18,455	19,377	18,455	0	922	0.00%	5.00%
Intensive Animal Ind (2,000-2,999 SCU)	0.00607057	0.006070566	\$3,000.00	\$3,056.70	0%	5%	2	2	19,729	20,716	19,729	0	987	0.00%	5.00%
Intensive Animal Ind (3,000-3,999 SCU)	0.00607057	0.006070566	\$4,500.00	\$4,585.05	0%	5%	2	2	21,247	22,309	21,247	0	1,062	0.00%	5.00%
Intensive Animal Ind (4,000-4,999 SCU)	0.00607057	0.006070566	\$6,000.00	\$6,113.40	0%	5%	-	-	-	-	-				

## Note 6

Intensive Animal Ind (5,000-7,499 SCU)	0.00607057	0.006070566	\$7,500.00	\$7,641.75	0%	5%	1	1	7,500	7,642	7,500	0	142	0.00%	1.89%
Intensive Animal Ind (7,500-9,999 SCU)	0.00607057	0.006070566	\$11,250.00	\$11,462.63	0%	5%	-	-	-	-	-	-	-	-	-
Intensive Animal Ind (10,000-14,999 SCU)	0.00607057	0.006070566	\$15,000.00	\$15,283.50	0%	5%	-	-	-	-	-	-	-	-	-
Intensive Animal Ind (15,000-19,999 SCU)	0.00607057	0.006070566	\$22,500.00	\$22,925.25	0%	5%	1	1	22,500	22,925	22,500	0	425	0.00%	1.89%
Intensive Animal Ind (>=20,000 SCU)	0.00607057	0.006070566	\$30,000.00	\$30,567.00	0%	5%	1	1	30,000	30,567	30,000	0	567	0.00%	1.89%
Pump Sites & Bores	0.00682416	0.006070566	\$318.80	\$324.83	0%	5%	18	18	6,603	6,706	6,603	0	103	0.00%	1.56%
<b>Total Primary Production</b>							<b>1,518</b>	<b>1,595</b>	<b>6,974,873</b>	<b>7,391,599</b>	<b>6,974,873</b>	<b>0</b>	<b>416,726</b>	<b>0.00%</b>	<b>5.97%</b>

-416,726

## OTHER

Other Land (not categorised elsewhere)	0.02019194	0.019843674	\$730.12	\$730.12	0%	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## DEVELOPER CONCESSIONAL

Dev - Rural >=80ha	0.00364234	0.00364234	-	-	0%	5%	-	-	-	-	-	-	-	-	-
Dev - Rural 20ha-80ha		0.00364234	-	-	0%	5%	-	-	-	-	-	0	-	-	-
Dev - Residential - C	0.00628616	0.007277135	-	-	0%	10%	-	-	-	-	-	-	-	-	-
Dev - Large Housesite, Small Rural & Rural Res - A	0.01190358	0.012128558	-	-	0%	10%	-	-	-	-	-	-	-	-	-
Dev - Large Housesite, Small Rural & Rural Res - B	0.01011804	0.010309274	-	-	0%	10%	-	-	-	-	-	-	-	-	-
Dev - Large Housesite, Small Rural & Rural Res - D	0.00565420	0.005761065	-	-	0%	10%	-	-	-	-	-	-	-	-	-
<b>Total Developer Concessional</b>							<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Movement in General Rate Base between model development and 30 June 2018 (valuation and category changes)

-18,732

Mayor's Proposed Budget 2018/19 - General Rates Income Estimate	30,775,405
Budget Submissions & Financial Planning Standing Committee - Recommended General Rates Income Estimate	24,362,685





## Recommendations of the Budget Submissions & Financial Planning Standing Committee



<b>Local Government Regulation 2012</b> <b>Section 169 – Preparation and content of budget</b>	<b>Section</b>	<b>Page</b>
(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—	Cash Flow Statement (Refer also Notes Section)	6 62
(i) financial position;	Statement of Income & Expenditure (Refer also Notes Section)	8 62
(ii) cash flow;	Statement of Changes in Equity	10
(iii) income and expenditure;		
(iv) changes in equity.		
(2) The budget must also include—		
(a) a long-term financial forecast; and	Long-Term Financial Forecast	12
(b) a revenue statement; and	Draft Revenue Statement 2018/19	17
(c) a revenue policy.	Draft Revenue Policy 2018/19	50
(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)	8
(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—	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	57
(i) the local government's significant business activities carried on using a full cost pricing basis; and		
(ii) the activities of the local government's commercial business units; and		
(iii) the local government's significant business activities.		
(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.	Draft Financial Sustainability Ratios	59
(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.		
(6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.	Change in Rates & Charges	61
(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.		
(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.		

Notes		62
<b>Local Government Regulation 2012</b>		
<b>Section 34 – Estimated activity statement</b>	<b>Section</b>	<b>Page</b>
<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	67
<b>Section 39 – Prescribed business activities—Act, s 47(7)</b>		
<p>(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$328,000 or more.</p> <p>(2) The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year—</p> <ul style="list-style-type: none"> <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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Assets</b>			
<b>Current assets</b>			
1 Cash and cash equivalents	46,273,013	45,782,587	45,651,734
2 Trade and other receivables	5,978,883	5,996,820	6,014,810
3 Inventories	1,642,914	1,647,843	1,652,786
4 Total current assets	53,894,810	53,427,249	53,319,330
<b>Non-current assets</b>			
5 Property, plant & equipment	774,213,136	778,482,581	782,380,367
<b>Total assets</b>	<b>828,107,946</b>	<b>831,909,830</b>	<b>835,699,697</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
6 Trade and other payables	3,799,364	3,810,762	3,822,194
7 Borrowings	1,057,189	1,109,948	1,165,642
8 Provisions	3,348,014	3,358,058	3,368,132
Total current liabilities	8,204,567	8,278,768	8,355,969
<b>Non-current liabilities</b>			
9 Borrowings	16,004,599	14,894,651	13,729,009
10 Provisions	2,200,582	2,207,184	2,213,805
Total non-current liabilities	18,205,181	17,101,835	15,942,814
<b>Total liabilities</b>	<b>26,409,748</b>	<b>25,380,603</b>	<b>24,298,783</b>
<b>Net community assets</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</b>
<b>Community equity</b>			
11 Asset revaluation surplus	209,463,467	209,541,412	209,619,801
12 Retained surplus	592,234,731	596,987,815	601,781,113
<b>Total community equity</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Cash flows from operating activities</b>			
1 Receipts from customers	54,844,482	56,919,368	57,997,768
2 Payments to suppliers and employees	(58,104,631)	(58,705,675)	(59,920,323)
3 Interest received	1,781,500	1,820,975	1,861,481
4 Rental income	714,952	728,536	742,378
5 Non-capital grants and contributions	19,665,518	20,056,593	20,455,447
6 Borrowing costs	(770,706)	(664,833)	(612,074)
7 Other cashflow items	5,163	5,178	5,194
<b>Net cash inflow from operating activities</b>	<b>18,136,278</b>	<b>20,160,143</b>	<b>20,529,871</b>
<b>Cash flows from investing activities</b>			
8 Payments for property, plant and equipment	(79,346,502)	(25,092,157)	(25,006,006)
9 Grants, subsidies, contributions and donations	44,506,419	4,905,594	4,836,929
10 Proceeds from sale of assets	533,000	593,183	618,301
<b>Net cash inflow from investing activities</b>	<b>(34,307,083)</b>	<b>(19,593,380)</b>	<b>(19,550,776)</b>
<b>Cash flows from financing activities</b>			
11 Proceeds from borrowings	4,500,000	-	-
12 Repayment of borrowings	(1,751,212)	(1,057,189)	(1,109,948)
<b>Net cash inflow from financing activities</b>	<b>2,748,788</b>	<b>(1,057,189)</b>	<b>(1,109,948)</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(13,422,017)</b>	<b>(490,426)</b>	<b>(130,853)</b>
<b>Opening cash and cash equivalents</b>	<b>59,695,030</b>	<b>46,273,013</b>	<b>45,782,587</b>
<b>Closing cash and cash equivalents</b>	<b>46,273,013</b>	<b>45,782,587</b>	<b>45,651,734</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-19 Budget \$	Jun-20F \$	Jun-21F \$
<b>Revenue</b>			
<b>Operating revenue</b>			
1 General rates	24,362,685	25,580,819	26,092,436
2 Separate rates	781,745	820,832	837,249
3 Water	3,227,880	3,389,274	3,457,059
4 Water consumption, rental and sundries	1,917,753	2,013,641	2,053,913
5 Sewerage	2,704,497	2,839,722	2,896,516
6 Waste management	1,533,035	1,609,687	1,641,880
7 Less: discounts	(974,507)	(1,023,233)	(1,074,394)
8 Less: pensioner remissions	(166,399)	(174,719)	(183,455)
Net rates, levies and charges	33,386,689	35,056,023	35,721,205
9 Fees and charges	11,028,580	11,237,020	11,449,400
10 Rental income	714,952	728,536	742,378
11 Interest received	1,781,500	1,820,975	1,861,481
12 Recoverable works and sales revenue	6,083,513	6,198,491	6,315,643
13 Other income	4,345,700	4,427,834	4,511,520
General purpose grants	17,430,249	17,778,854	18,134,431
State subsidies and grants—operating	1,650,809	1,682,174	1,714,136
Commonwealth subsidies and grants—operating	-	-	-
Contributions—operating	584,460	595,565	606,881
14 Grants, subsidies, contributions and donations	19,665,518	20,056,593	20,455,447
Total operating revenue	77,006,452	79,525,473	81,057,074
<b>Capital revenue</b>			
15 Government subsidies and grants—capital	22,012,625	4,835,000	4,765,000
16 Contributions—capital	22,424,509	-	-
17 Developer Contribution/Infrastructure Charges	69,285	70,594	71,929
18 Grants, subsidies, contributions and donations	44,506,419	4,905,594	4,836,929
<b>Total revenue</b>	121,512,871	84,431,067	85,894,003
<b>Expenses</b>			
<b>Operating expenses</b>			
19 Employee benefits	28,433,792	29,071,091	29,722,681
20 Materials and services	29,670,839	29,634,585	30,197,642
21 Finance costs	770,706	664,833	612,074
22 Depreciation and amortisation	20,081,431	20,307,475	20,568,308
Total operating expenses	78,956,769	79,677,983	81,100,705
<b>Net result</b>	<b>42,556,102</b>	<b>4,753,084</b>	<b>4,793,298</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—*
  - (iii)    *changes in equity.*

## Maranoa Regional Council Statement of Changes in Equity

	Jun-19 Budget	Jun-20F	Jun-21F
	\$	\$	\$
<b>Asset revaluation surplus</b>			
1 Opening balance	209,386,000	209,463,467	209,541,412
2 Net result	na	na	na
3 Increase in asset revaluation surplus	77,467	77,945	78,389
<b>Closing balance</b>	<b>209,463,467</b>	<b>209,541,412</b>	<b>209,619,801</b>
<b>Retained surplus</b>			
4 Opening balance	549,678,630	592,234,731	596,987,815
5 Net result	42,556,102	4,753,084	4,793,298
6 Increase in asset revaluation surplus	na	na	na
<b>Closing balance</b>	<b>592,234,731</b>	<b>596,987,815</b>	<b>601,781,113</b>
<b>Total</b>			
7 Opening balance	759,064,630	801,698,198	806,529,227
8 Net result	42,556,102	4,753,084	4,793,298
9 Increase in asset revaluation surplus	77,467	77,945	78,389
<b>Closing balance</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</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-19 Budget \$	Jun-20F \$	Jun-21F \$	Jun-22F \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	46,273,013	45,782,587	45,651,734	44,680,902	46,452,776	42,605,473	45,227,755	47,066,142	46,787,517	48,803,011
Trade and other receivables	5,978,883	5,996,820	6,014,810	6,032,855	6,050,953	6,069,106	6,087,313	6,105,575	6,123,892	6,142,264
Inventories	1,642,914	1,647,843	1,652,786	1,657,745	1,662,718	1,667,706	1,672,709	1,677,727	1,682,760	1,687,809
<b>Total current assets</b>	<b>53,894,810</b>	<b>53,427,249</b>	<b>53,319,330</b>	<b>52,371,501</b>	<b>54,166,447</b>	<b>50,342,285</b>	<b>52,987,777</b>	<b>54,849,444</b>	<b>54,594,169</b>	<b>56,633,084</b>
<b>Non-current assets</b>										
Property, plant & equipment	774,213,136	778,482,581	782,380,367	786,507,257	788,101,494	795,371,972	796,728,566	798,965,441	803,390,075	805,610,834
<b>Total assets</b>	<b>828,107,946</b>	<b>831,909,830</b>	<b>835,699,697</b>	<b>838,878,759</b>	<b>842,267,941</b>	<b>845,714,257</b>	<b>849,716,344</b>	<b>853,814,885</b>	<b>857,984,244</b>	<b>862,243,918</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	3,799,364	3,810,762	3,822,194	3,833,661	3,845,162	3,856,697	3,868,268	3,879,872	3,891,512	3,903,186
Borrowings	1,057,189	1,109,948	1,165,642	1,224,450	1,286,563	881,409	916,048	952,085	979,362	986,923
Provisions	3,348,014	3,358,058	3,368,132	3,378,237	3,388,371	3,398,536	3,408,732	3,418,958	3,429,215	3,439,503
<b>Total current liabilities</b>	<b>8,204,567</b>	<b>8,278,768</b>	<b>8,355,969</b>	<b>8,436,348</b>	<b>8,520,096</b>	<b>8,136,643</b>	<b>8,193,048</b>	<b>8,250,916</b>	<b>8,300,089</b>	<b>8,329,612</b>
<b>Non-current liabilities</b>										
Borrowings	16,004,599	14,894,651	13,729,009	12,504,559	11,217,996	10,336,587	9,420,539	8,468,454	7,489,092	6,502,169
Provisions	2,200,582	2,207,184	2,213,805	2,220,447	2,227,108	2,233,789	2,240,491	2,247,212	2,253,954	2,260,716
<b>Total non-current liabilities</b>	<b>18,205,181</b>	<b>17,101,835</b>	<b>15,942,814</b>	<b>14,725,006</b>	<b>13,445,104</b>	<b>12,570,376</b>	<b>11,661,030</b>	<b>10,715,666</b>	<b>9,743,046</b>	<b>8,762,885</b>
<b>Total liabilities</b>	<b>26,409,748</b>	<b>25,380,603</b>	<b>24,298,783</b>	<b>23,161,353</b>	<b>21,965,200</b>	<b>20,707,019</b>	<b>19,854,077</b>	<b>18,966,582</b>	<b>18,043,135</b>	<b>17,092,497</b>
<b>Net community assets</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</b>	<b>815,717,406</b>	<b>820,302,741</b>	<b>825,007,238</b>	<b>829,862,267</b>	<b>834,848,304</b>	<b>839,941,109</b>	<b>845,151,421</b>
<b>Community equity</b>										
Asset revaluation surplus	209,463,467	209,541,412	209,619,801	209,698,658	209,777,770	209,857,684	209,937,791	210,018,204	210,099,174	210,180,431
Retained surplus	592,234,731	596,987,815	601,781,113	606,018,748	610,524,972	615,149,554	619,924,476	624,830,100	629,841,935	634,970,989
<b>Total community equity</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</b>	<b>815,717,406</b>	<b>820,302,741</b>	<b>825,007,238</b>	<b>829,862,267</b>	<b>834,848,304</b>	<b>839,941,109</b>	<b>845,151,421</b>

## Maranoa Regional Council Cash Flow Statement

	Jun-19 Budget \$	Jun-20F \$	Jun-21F \$	Jun-22F \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$
<b>Cash flows from operating activities</b>										
Receipts from customers	54,844,482	56,919,368	57,997,768	59,095,483	60,212,803	61,350,017	62,507,414	63,685,284	64,883,920	66,103,611
Payments to suppliers and employees	(58,104,631)	(58,705,675)	(59,920,323)	(61,160,282)	(62,426,083)	(63,718,270)	(65,037,394)	(66,384,023)	(67,758,733)	(69,162,115)
Interest received	1,781,500	1,820,975	1,861,481	1,903,053	1,945,724	1,989,532	2,034,514	2,080,710	2,128,160	2,176,908
Rental income	714,952	728,536	742,378	756,483	770,857	785,503	800,427	815,636	831,133	846,924
Non-capital grants and contributions	19,665,518	20,056,593	20,455,447	20,862,235	21,277,115	21,700,247	22,131,796	22,571,930	23,020,818	23,478,636
Borrowing costs	(770,706)	(664,833)	(612,074)	(556,380)	(497,572)	(435,459)	(382,321)	(347,682)	(311,645)	(274,152)
Other cashflow items	5,163	5,178	5,194	5,210	5,225	5,241	5,257	5,272	5,288	5,304
<b>Net cash inflow from operating activities</b>	<b>18,136,278</b>	<b>20,160,143</b>	<b>20,529,871</b>	<b>20,905,802</b>	<b>21,288,069</b>	<b>21,676,811</b>	<b>22,059,693</b>	<b>22,427,127</b>	<b>22,798,941</b>	<b>23,175,117</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(79,346,502)	(25,092,157)	(25,006,006)	(25,506,106)	(23,602,269)	(29,349,303)	(23,480,410)	(24,861,584)	(27,631,890)	(25,192,416)
Grants, subsidies, contributions and donations	44,506,419	4,905,594	4,836,929	4,168,288	4,274,673	4,276,085	4,277,523	4,278,988	4,280,481	4,282,002
Proceeds from sale of assets	533,000	593,183	618,301	626,826	1,035,851	835,667	646,886	909,904	1,225,929	730,154
<b>Net cash inflow from investing activities</b>	<b>(34,307,083)</b>	<b>(19,593,380)</b>	<b>(19,550,776)</b>	<b>(20,710,992)</b>	<b>(18,291,745)</b>	<b>(24,237,551)</b>	<b>(18,556,002)</b>	<b>(19,672,692)</b>	<b>(22,125,480)</b>	<b>(20,180,260)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	4,500,000	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,751,212)	(1,057,189)	(1,109,948)	(1,165,642)	(1,224,450)	(1,286,563)	(881,409)	(916,048)	(952,085)	(979,362)
<b>Net cash inflow from financing activities</b>	<b>2,748,788</b>	<b>(1,057,189)</b>	<b>(1,109,948)</b>	<b>(1,165,642)</b>	<b>(1,224,450)</b>	<b>(1,286,563)</b>	<b>(881,409)</b>	<b>(916,048)</b>	<b>(952,085)</b>	<b>(979,362)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>(13,422,017)</b>	<b>(490,426)</b>	<b>(130,853)</b>	<b>(970,832)</b>	<b>1,771,874</b>	<b>(3,847,303)</b>	<b>2,622,282</b>	<b>1,838,387</b>	<b>(278,625)</b>	<b>2,015,494</b>
<b>Opening cash and cash equivalents</b>	<b>59,695,030</b>	<b>46,273,013</b>	<b>45,782,587</b>	<b>45,651,734</b>	<b>44,680,902</b>	<b>46,452,776</b>	<b>42,605,473</b>	<b>45,227,755</b>	<b>47,066,142</b>	<b>46,787,517</b>
<b>Closing cash and cash equivalents</b>	<b>46,273,013</b>	<b>45,782,587</b>	<b>45,651,734</b>	<b>44,680,902</b>	<b>46,452,776</b>	<b>42,605,473</b>	<b>45,227,755</b>	<b>47,066,142</b>	<b>46,787,517</b>	<b>48,803,011</b>

Maranoa Regional Council  
Statement of Income and Expenditure

	Jun-19 Budget \$	Jun-20F \$	Jun-21F \$	Jun-22F \$	Jun-23F \$	Jun-24F \$	Jun-25F \$	Jun-26F \$	Jun-27F \$	Jun-28F \$
<b>Revenue</b>										
<b>Operating revenue</b>										
General rates	24,362,685	25,580,819	26,092,436	26,614,284	27,146,570	27,689,501	28,243,281	28,808,157	29,384,320	29,972,007
Separate rates	781,745	820,832	837,249	853,994	871,074	888,495	906,265	924,390	942,878	961,736
Water	3,227,880	3,389,274	3,457,059	3,526,201	3,596,725	3,668,659	3,742,032	3,816,873	3,893,210	3,971,075
Water consumption, rental and sundries	1,917,753	2,013,641	2,053,913	2,094,992	2,136,892	2,179,629	2,223,222	2,267,686	2,313,040	2,359,301
Sewerage	2,704,497	2,839,722	2,896,516	2,954,447	3,013,535	3,073,806	3,135,282	3,197,988	3,261,948	3,327,187
Waste management	1,533,035	1,609,687	1,641,880	1,674,718	1,708,212	1,742,377	1,777,224	1,812,769	1,849,024	1,886,005
Less: discounts	(974,507)	(1,023,233)	(1,074,394)	(1,128,114)	(1,184,520)	(1,243,746)	(1,305,933)	(1,371,230)	(1,439,791)	(1,511,781)
Less: pensioner remissions	(166,399)	(174,719)	(183,455)	(192,627)	(202,259)	(212,372)	(222,990)	(234,140)	(245,847)	(258,139)
Net rates, levies and charges	33,386,689	35,056,023	35,721,205	36,397,894	37,086,229	37,786,351	38,498,394	39,222,494	39,958,783	40,707,390
Fees and charges	11,028,580	11,237,020	11,449,400	11,665,793	11,886,277	12,110,928	12,339,824	12,573,047	12,810,677	13,052,799
Rental income	714,952	728,536	742,378	756,483	770,857	785,503	800,427	815,636	831,133	846,924
Interest received	1,781,500	1,820,975	1,861,481	1,903,053	1,945,724	1,989,532	2,034,514	2,080,710	2,128,160	2,176,908
Recoverable works and sales revenue	6,083,513	6,198,491	6,315,643	6,435,009	6,556,630	6,680,551	6,806,813	6,935,462	7,066,542	7,200,100
Other income	4,345,700	4,427,834	4,511,520	4,596,787	4,683,667	4,772,188	4,862,382	4,954,281	5,047,917	5,143,323
General purpose grants	17,430,249	17,778,854	18,134,431	18,497,120	18,867,062	19,244,403	19,629,291	20,021,877	20,422,315	20,830,761
State subsidies and grants—operating	1,650,809	1,682,174	1,714,136	1,746,704	1,779,891	1,813,709	1,848,170	1,883,285	1,919,068	1,955,530
Commonwealth subsidies and grants—operating	-	-	-	-	-	-	-	-	-	-
Contributions—operating	584,460	595,565	606,881	618,411	630,161	642,134	654,335	666,767	679,436	692,345
Grants, subsidies, contributions and donations	19,665,518	20,056,593	20,455,447	20,862,235	21,277,115	21,700,247	22,131,796	22,571,930	23,020,818	23,478,636
Total operating revenue	77,006,452	79,525,473	81,057,074	82,617,255	84,206,499	85,825,299	87,474,151	89,153,559	90,864,031	92,606,080
<b>Capital revenue</b>										
Government subsidies and grants—capital	22,012,625	4,835,000	4,765,000	4,095,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Contributions—capital	22,424,509	-	-	-	-	-	-	-	-	-
Developer Contribution/Infrastructure Charges	69,285	70,594	71,929	73,288	74,673	76,085	77,523	78,988	80,481	82,002
Grants, subsidies, contributions and donations	44,506,419	4,905,594	4,836,929	4,168,288	4,274,673	4,276,085	4,277,523	4,278,988	4,280,481	4,282,002
Total revenue	121,512,871	84,431,067	85,894,003	86,785,543	88,481,172	90,101,383	91,751,674	93,432,547	95,144,511	96,888,082
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	28,433,792	29,071,091	29,722,681	30,388,885	31,070,030	31,766,451	32,478,491	33,206,501	33,950,838	34,711,870
Materials and services	29,670,839	29,634,585	30,197,642	30,771,397	31,356,053	31,951,818	32,558,903	33,177,522	33,807,895	34,450,245
Finance costs	770,706	664,833	612,074	556,380	497,572	435,459	382,321	347,682	311,645	274,152
Depreciation and amortisation	20,081,431	20,307,475	20,568,308	20,831,246	21,051,293	21,323,073	21,557,036	21,795,218	22,062,298	22,322,760
Total operating expenses	78,956,769	79,677,983	81,100,705	82,547,908	83,974,948	85,476,801	86,976,751	88,526,923	90,132,676	91,759,027
<b>Net result</b>	<b>42,556,102</b>	<b>4,753,084</b>	<b>4,793,298</b>	<b>4,237,635</b>	<b>4,506,224</b>	<b>4,624,582</b>	<b>4,774,922</b>	<b>4,905,624</b>	<b>5,011,835</b>	<b>5,129,055</b>

Maranoa Regional Council  
Statement of Changes in Equity

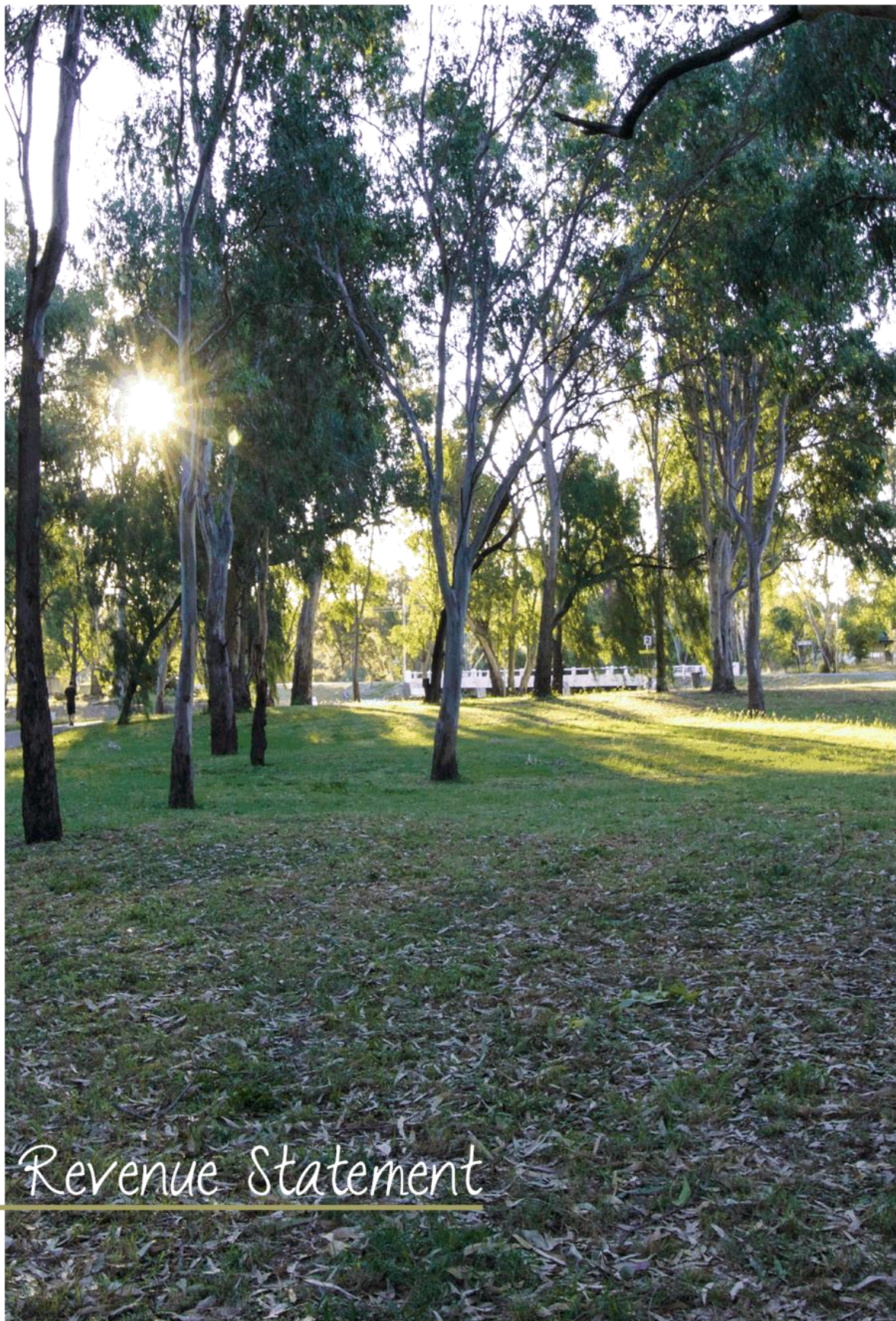
	Jun-19 Budget	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Asset revaluation surplus</b>										
Opening balance	209,386,000	209,463,467	209,541,412	209,619,801	209,698,658	209,777,770	209,857,684	209,937,791	210,018,204	210,099,174
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	77,467	77,945	78,389	78,857	79,112	79,914	80,107	80,413	80,970	81,257
<b>Closing balance</b>	<b>209,463,467</b>	<b>209,541,412</b>	<b>209,619,801</b>	<b>209,698,658</b>	<b>209,777,770</b>	<b>209,857,684</b>	<b>209,937,791</b>	<b>210,018,204</b>	<b>210,099,174</b>	<b>210,180,431</b>
<b>Retained surplus</b>										
Opening balance	549,678,630	592,234,731	596,987,815	601,781,113	606,018,748	610,524,972	615,149,554	619,924,476	624,830,100	629,841,935
Net result	42,556,102	4,753,084	4,793,298	4,237,635	4,506,224	4,624,582	4,774,922	4,905,624	5,011,835	5,129,055
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
<b>Closing balance</b>	<b>592,234,731</b>	<b>596,987,815</b>	<b>601,781,113</b>	<b>606,018,748</b>	<b>610,524,972</b>	<b>615,149,554</b>	<b>619,924,476</b>	<b>624,830,100</b>	<b>629,841,935</b>	<b>634,970,989</b>
<b>Total</b>										
Opening balance	759,064,630	801,698,198	806,529,227	811,400,914	815,717,406	820,302,741	825,007,238	829,862,267	834,848,304	839,941,109
Net result	42,556,102	4,753,084	4,793,298	4,237,635	4,506,224	4,624,582	4,774,922	4,905,624	5,011,835	5,129,055
Increase in asset revaluation surplus	77,467	77,945	78,389	78,857	79,112	79,914	80,107	80,413	80,970	81,257
<b>Closing balance</b>	<b>801,698,198</b>	<b>806,529,227</b>	<b>811,400,914</b>	<b>815,717,406</b>	<b>820,302,741</b>	<b>825,007,238</b>	<b>829,862,267</b>	<b>834,848,304</b>	<b>839,941,109</b>	<b>845,151,421</b>

## Draft Revenue Statement 2018/19

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

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







## 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 2018/19 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 2018/19
- Pensioner Rate Concession Policy (as amended from time to time)
- Debt Recovery Policy (as amended from time to time).

## 3. ADMINISTRATION

### 3.1 ISSUE OF RATES

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

### 3.2 PAYMENT PERIOD

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

### 3.3 PROMPT PAYMENT DISCOUNT

Discount at the rate of 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 eleven per cent (11%) 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 (11% - Refer 3.4) if the arrangement had not been entered into. Council may approve a waiver of the premium, provided that the specified conditions of the arrangement are met and all outstanding rates and charges are fully paid by the end of the current financial year. Requests for Payment

Arrangements are by application if the rates and charges will be fully paid by the end of the current financial year. In circumstances where the request extends beyond the current financial year, this will be the subject of a separate report to Council for consideration.

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

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

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

### 3.7 RECOVERY OF UNPAID RATES & CHARGES

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

## 4. GENERAL RATES

Council makes and levies differential general rates with properties identified using category descriptions, and land use codes as supplied by the Department of Natural Resources, Mines and Energy (included in Attachment 2). In the 2018/19 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	0.020214262	\$615.00	10%
2. Residential B	0.019203550	\$808.56	10%
3. Residential C	0.015160696	\$1,344.24	10%
4. Residential D	0.012128558	\$3,032.14	10%
5. Large Housesite & Small Rural & Rural Residential A	0.020214262	\$615.00	10%
6. Large Housesite & Small Rural & Rural Residential B	0.017182122	\$808.56	10%
7. Large Housesite & Small Rural & Rural Residential C	0.010612488	\$1,202.74	10%
8. Large Housesite & Small Rural & Rural Residential D	0.009601774	\$2,122.50	10%
9. Commercial & Industrial	0.019843674	\$730.12	25%
10. Caravan Parks	0.009921836	\$730.12	Not Capped
11. Shopping Centre (> 2,500sqm)	0.029765510	\$73,339.28	Not Capped
12. Transformers	0.019843674	\$730.12	Not Capped
13. Extractive Industry/Waste Processing, Recycling or Disposal A (< = 5,000 tpa, < = 1 ha)	0.006070566	\$766.62	5%
14. Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000 tpa)	0.006070566	\$1,312.50	5%
15. Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000 tpa)	0.006070566	\$5,250.00	5%
16. Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000 tpa)	0.006070566	\$10,500.00	5%
17. Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000 tpa)	0.006070566	\$21,000.00	5%
18. Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000 tpa)	0.006070566	\$31,500.00	5%
19. Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000 tpa)	0.006070566	\$63,000.00	5%
20. Extractive Industry/Waste Processing, Recycling or Disposal H (1 ha – 50 ha, tonnage unknown)	0.006070566	\$5,250.00	5%
21. Extractive Industry/Waste Processing, Recycling or Disposal I (> 50 ha, tonnage unknown)	0.006070566	\$21,000.00	5%
22. Refinery	20.350515522	\$192,544.00	Not Capped
23. Petroleum Leases A (< = 10,000 ha)	0.581226284	\$48,090.48	Not Capped
24. Petroleum Leases B (10,001 ha - 20,000 ha)	0.495758542	\$91,675.74	Not Capped
25. Petroleum Leases C (> 20,000 ha)	0.440125248	\$130,965.36	Not Capped
26. Other Gas & Oil A (< = 6 ha)	0.367750736	\$11,100.62	Not Capped
27. Other Gas & Oil B (> 6 ha - 1,000 ha)	0.490334314	\$17,706.50	Not Capped
28. Other Gas & Oil C (> 1,000 ha)	0.594763848	\$43,585.26	Not Capped
29. Accommodation Work Camps D (1 - 10)	0.051831442	\$1,858.50	Not Capped
30. Accommodation Work Camps E (11 - 50)	0.071834902	\$11,151.00	Not Capped
31. Accommodation Work Camps F (51 - 150)	0.035186004	\$37,170.00	Not Capped
32. Accommodation Work Camps G (151 - 250)	0.155494328	\$74,340.00	Not Capped

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)	0.155494328	\$139,387.50	Not Capped
34.	Large Accommodation Work Camps in Urban Area B (501 - 750)	0.155494328	\$232,312.50	Not Capped
35.	Large Accommodation Work Camps in Urban Area C (> 750)	0.155494328	\$371,700.00	Not Capped
36.	Large Accommodation Work Camps A (251 - 500)	0.214992840	\$139,387.50	Not Capped
37.	Large Accommodation Work Camps B (501 - 750)	0.276229058	\$232,312.50	Not Capped
38.	Large Accommodation Work Camps C (> 750)	0.433981532	\$371,700.00	Not Capped
39.	Rural > = 80ha	0.006070566	\$743.92	5%
40.	Rural > = 20ha - < 80ha	0.006070566	\$615.00	5%
41.	Intensive Animal Industry (1,000 - 1,999 SCU)	0.006070566	\$1,528.34	5%
42.	Intensive Animal Industry (2,000 - 2,999 SCU)	0.006070566	\$3,056.70	5%
43.	Intensive Animal Industry (3,000 - 3,999 SCU)	0.006070566	\$4,585.04	5%
44.	Intensive Animal Industry (4,000 - 4,999 SCU)	0.006070566	\$6,113.40	5%
45.	Intensive Animal Industry (5,000 - 7,499 SCU)	0.006070566	\$7,641.74	5%
46.	Intensive Animal Industry (7,500 - 9,999 SCU)	0.006070566	\$11,462.62	5%
47.	Intensive Animal Industry (10,000 - 14,999 SCU)	0.006070566	\$15,283.50	5%
48.	Intensive Animal Industry (15,000 - 19,999 SCU)	0.006070566	\$22,925.24	5%
49.	Intensive Animal Industry ( > = 20,000 SCU)	0.006070566	\$30,567.00	5%
50.	Pump Sites & Bores	0.006070566	\$324.82	5%
51.	Community Purposes (not for profit)	0.004154868	\$586.38	25%
52.	Other Land (not categorised elsewhere)	0.019843674	\$730.12	0%
53.	Solar Farm 1MW to < 10MW	0.006070566	\$3,500.00	Not Capped
54.	Solar Farm 10MW to < 20MW	0.006070566	\$10,500.00	Not Capped
55.	Solar Farm 20MW to < 40MW	0.006070566	\$21,000.00	Not Capped
56.	Solar Farm 40MW to < 60MW	0.006070566	\$35,000.00	Not Capped
57.	Solar Farm 60MW to < 100MW	0.006070566	\$56,000.00	Not Capped
58.	Solar Farm 100MW to < 200MW	0.006070566	\$105,000.00	Not Capped
59.	Solar Farm 200MW to < 300MW	0.006070566	\$175,000.00	Not Capped
60.	Solar Farm 300MW to < 400MW	0.006070566	\$245,000.00	Not Capped
61.	Solar Farm 400MW to < 500MW	0.006070566	\$315,000.00	Not Capped
62.	Solar Farm > = 500MW	0.006070566	\$385,000.00	Not Capped

## 6. LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

Council will limit increases in differential general rates levied in the previous year to a maximum stated percentage for those differential rating categories identified in Table 1 – Differential General Rates, provided that a limit on any increase will not apply to rateable 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 2018/19 financial year; or
- (e) The rating category of the land in 2017/18 financial year, changes in the 2018/19 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	2018/19 Charge
<b>Wheelie Bin Service per weekly collection service</b>	
240 Litre wheelie bin	\$254.30
each additional 240 Litre wheelie bin	\$254.30
<b>Wheelie Bin Service twice weekly collection service</b>	
240 Litre wheelie bin	\$508.60

<b>Industrial Bin Service</b>	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$450.24
Industrial Bin – 1 weekly collection	\$900.48
Industrial Bin – 2 weekly collection	\$1,800.96
Industrial Bin – 3 weekly collection	\$2,701.44
Industrial Bin – 1 fortnightly collection	\$450.24

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

## 9. SEWERAGE UTILITY CHARGES

An annual sewerage utility charge will be levied on properties, connected and non-connected, within defined 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	2018/19 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$208.48
Urinal (600mm) (1) (3)	\$416.96
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$778.36
Urinal (> 1200mm) additional rate per 600mm	\$319.68
1st Pedestal	\$416.96
2nd Pedestal	\$361.40
Additional Pedestals (per pedestal)	\$319.68
Government Pedestals	\$569.88
<b>Other Services</b>	
Trade Waste (2)	\$479.48

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

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

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

## 10. WATER UTILITY CHARGES

### 10.1 Metered Potable Water Utility Charges

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

For the period 1 July 2018 to 30 June 2019, 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.

### 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.

Description	2018/19 Charge
Vacant (i.e. No connection)	\$231.96
20mm meter connection	\$463.90
25mm meter connection	\$723.68
30mm meter connection	\$1,043.80
40mm meter connection	\$1,855.64
50mm meter connection	\$2,899.44
60mm meter connection	\$4,175.20
70mm meter connection	\$5,655.34
80mm meter connection	\$7,422.58
90mm meter connection	\$9,348.62
100mm meter connection	\$11,597.80
150mm meter connection	\$14,497.24

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

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

### 10.1.2 Metered Potable Water Usage Charge

#### i) Charge

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

#### ii) Reading Periods

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

For the 2018/19 financial year, the first billing period will comprise usage for the period 1 June 2018 to 30 November 2018 (with readings to occur no greater than 14 days prior to or post 1 June 2018 and 30 November 2018).

For the 2018/19 financial year, the second billing period will comprise usage for the period 1 December 2018 to 31 May 2019

(with readings to occur no greater than 14 days prior to or post 1 December 2018 and 31 May 2019).

### 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.

Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	2018/19 Charge
<b>Commercial, Industrial</b>		
0 - 833.91 m <sup>2</sup>	750	\$701.44
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$1,161.76
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$54.80
<b>Laundries, Butchers, Bakers, Garages</b>		
0 - 200 m <sup>2</sup>	750	\$701.44
201 - 400 m <sup>2</sup>	1,406	\$1,315.20
401 - 1,600 m <sup>2</sup>	1,828	\$1,709.76
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>		
0 - 200 m <sup>2</sup>	433	\$405.52
201 - 600 m <sup>2</sup>	843	\$789.12
<b>Hotels</b>		
Hotels	2,625	\$2,455.04
<b>Bowls Clubs, Golf Clubs</b>		
Bowls Club	1,875	\$1,753.60
Golf Club	1,875	\$1,753.60
<b>Places of Worship</b>		
Churches	433	\$405.52

### 10.3 Unmetered Non-Potable Water Charge - Surat

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

Classification	Unit	Estimated average water usage of the consumers within group (kL)	2018/19 Charge
Vacant land water supply connection	1	222	\$330.96



**Table 6 – Unmetered Non-Potable Water Charge - Surat**

Classification	Unit	Estimated average water usage of the consumers within group (kL)	2018/19 Charge
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$330.96
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$330.96
Private residence / flat with one business	1.5	333	\$496.44
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$ 661.92
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$992.88
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,323.84
State/Pre-School	7	1,554	\$2,316.72

#### 10.4 Vacant Potable Water (Not Connected) Surat

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

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

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

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

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

## 11. SPECIAL RATES AND CHARGES

### 11.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

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

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

- a. The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
- b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2018/2019 financial year.
- c. The estimated cost of carrying out the overall plan is \$465,056.
- d. The estimated time for carrying out the overall plan is 1 year.

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

### 11.2 PEST MANAGEMENT SPECIAL RATE

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

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

- a. The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
- b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural in the 2018/2019 financial year.
- c. The estimated cost of carrying out the activity the subject of the overall plan is \$561,000. The Pest Management Special Rate will levy an estimated \$316,689 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.

### 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	2018/19 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:

- 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.
- 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).
- The estimated cost of carrying out the overall plan is \$20,778.82.
- The estimated time for carrying out the overall plan is 1 year.

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

## 12. CONCESSIONS

### 12.1 Pensioner Concession

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

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

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

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

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

### 12.2 Non-Profit Community Organisation Concession

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

### 12.3 Hardship Concession

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

Applications for concessions on the grounds of hardship will be considered by Council on a case by case basis. Council may grant eligible applicants a concession by granting the applicant a deferred payment

option and or waiving of interest and or approving a full or partial waiver of rates.

### 12.4 Other Concessions

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

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

## 13. COST RECOVERY AND OTHER FEES AND CHARGES

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

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

- Fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
- Charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.

Council's adopted Fees and Charges include both cost recovery and commercial user pays fees. The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.

Council's Fees and Charges Schedule details the fees and charges adopted by Council for the 2018/19 financial year.

## 14. OTHER STATE GOVERNMENT LEVIES

Maranoa Regional Council will collect, if required, other levies introduced during the 2018/19 financial year on behalf of the State Government.

## ATTACHMENT 1 - ADMINISTRATION, DIFFERENTIAL GENERAL RATES & UTILITY CHARGES

### PART A – ADMINISTRATION

#### 1.0 DISCOUNT FOR PROMPT PAYMENT

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

##### Payments made after the due date

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

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

Illness involving hospitalisation and /or incapacitation of the ratepayer at or around the time of the rates being due for discount;

The death or major trauma (accident / life threatening illness / emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;

The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc);

An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;

The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control;

An administrative error on the part of Council – in this case a discount equivalent to other ratepayers will be provided from the date Council rectifies the error.

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

Failure of the ratepayer to ensure that Council was given correct notification of the postal address for the service of notices prior to the issue of the rate notices;

Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date.

Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

#### 2.0 PAYMENT ARRANGEMENTS

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

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

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

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

### PART B – DIFFERENTIAL GENERAL RATES

#### 3.0 Differential Rating Categories and Criteria

Council makes and levies differential general rates with properties identified using category descriptions and land use codes from the Department of Natural Resources and Mines (Table 1 – Differential Rating Categories 2018/19). 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);
- (b) Land vested in, or placed under the management and control of, a person under an Act for:
  - (i) A public purpose that is a recreational or sporting purpose; or
  - (ii) A charitable purpose.

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.
<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.
<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 (&gt; 20,000 ha)</b>		
Petroleum leases issued within the Region with an area greater than 20,000 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 - 10)</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 10 accommodation units.		
<b>Category 30 – Accommodation Work Camps E * (11 - 50)</b>		
Land used, or available for use, in whole or in part for the purpose of an accommodation work camp, with greater than 10 accommodation units but less than or equal to 50 accommodation units.		
<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.
<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.	
<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.	

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:

- (i) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
- (ii) 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.
- (iii) Non Residential / Non Strata properties are levied per sewerage pedestal. Example - commercial premises with 3 pedestals will attract a charge for each pedestal.
- (iv) Non Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, 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.
- (v) 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.
- (vi) 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.
- (vii) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.

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

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

### **6.0 METERED POTABLE WATER UTILITY CHARGES**

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

#### **6.1 Metered Potable Water Access Infrastructure Charge**

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

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

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

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

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

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

#### **6.2 Water Usage Charge - Meter Registering Inaccurately**

Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council may on application from the ratepayer, remit water usage charges by an amount that results in the water usage charge equalling 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 disconnected their land from the unmetered non-potable water service (subject to the payment of any applicable fees), any charge adjustment will be adjusted from the date of disconnection by Council.

## **PART D – COUNCIL CONCESSIONS**

### **7.1 CONCESSIONS**

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

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

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

**Table 1 - Council General Rate Concessions**

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

### **8.2 PENSIONER CONCESSION**

An approved pensioner shall be -

- 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
- the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on the property.

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

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

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

### **8.3 NON-PROFIT COMMUNITY ORGANISATION CONCESSION (GM/06.2017/53)**

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

### **8.4 OTHER CONCESSIONS**

Concessions are also available for general rates for:

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

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

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

## **PART E – STATE GOVERNMENT SUBSIDIES & LEVIES**

### **Queensland Government Pensioner Rate Subsidy Scheme**

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

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

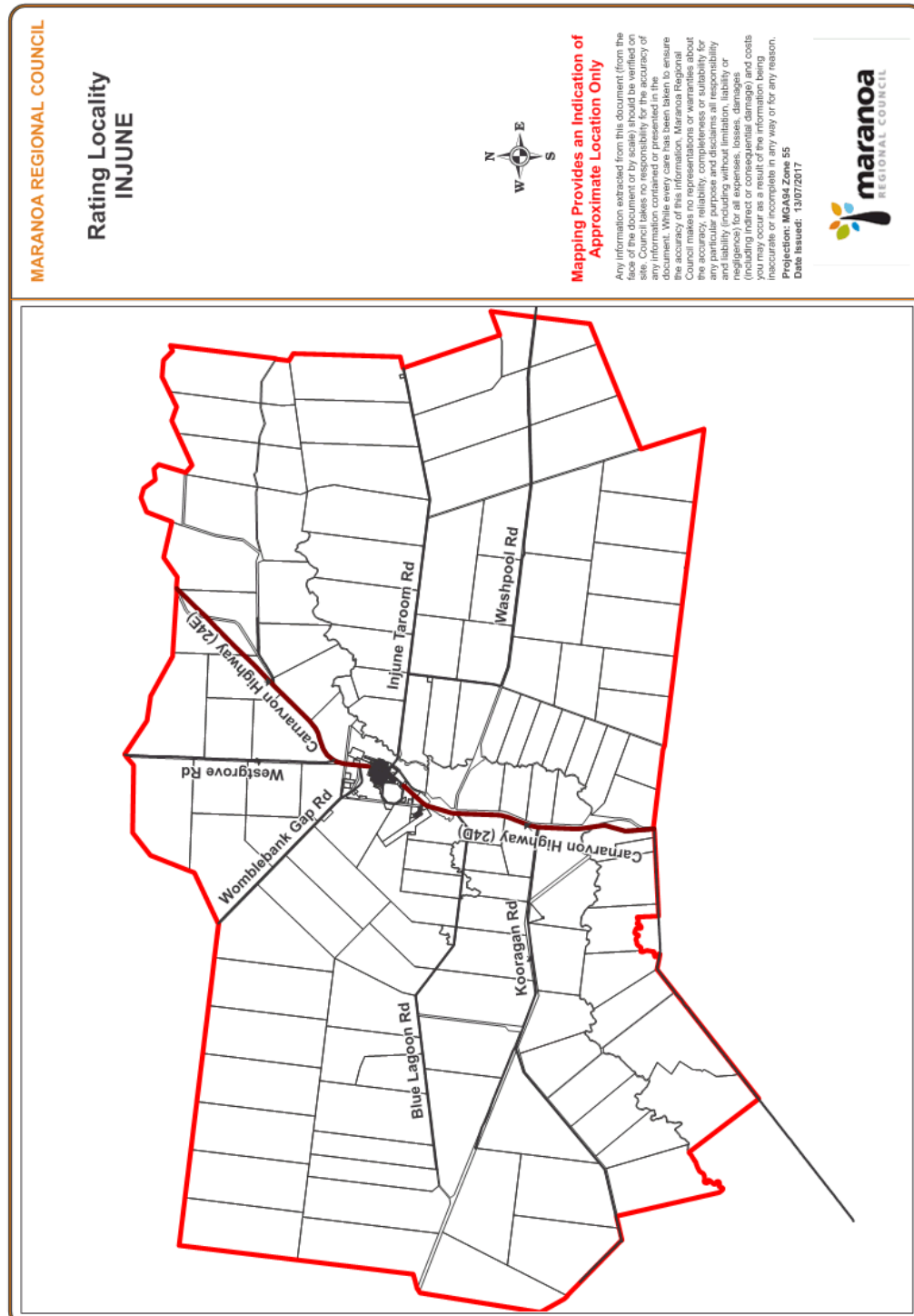
Under no circumstances is an Approved Pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence.

### **Emergency Management Levy (EML)**

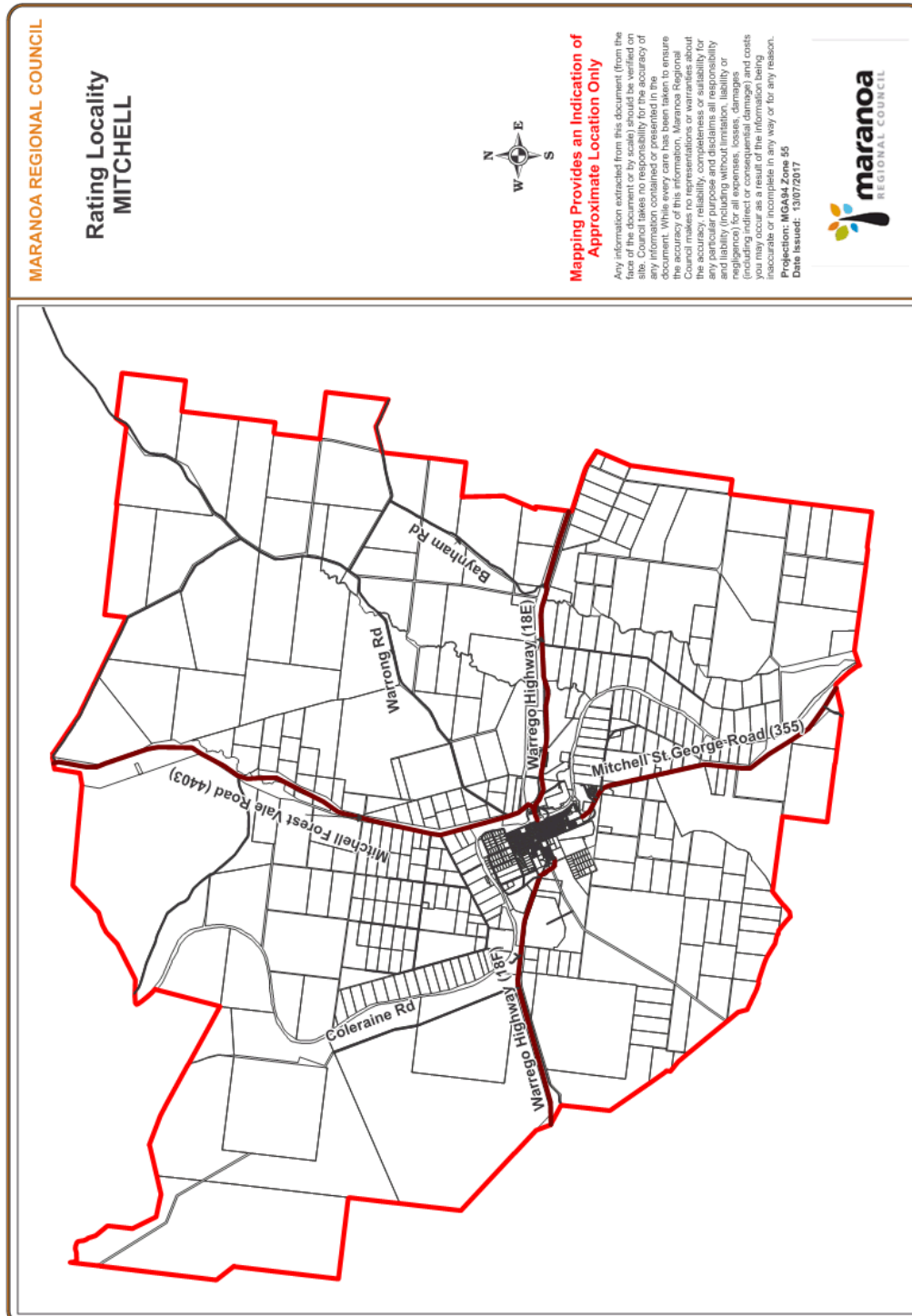
The EML is a State Government levy. Maranoa Regional Council is required to collect the levy on behalf of the State Government.

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

APPENDIX 1 - RATING LOCALITY INJUNE

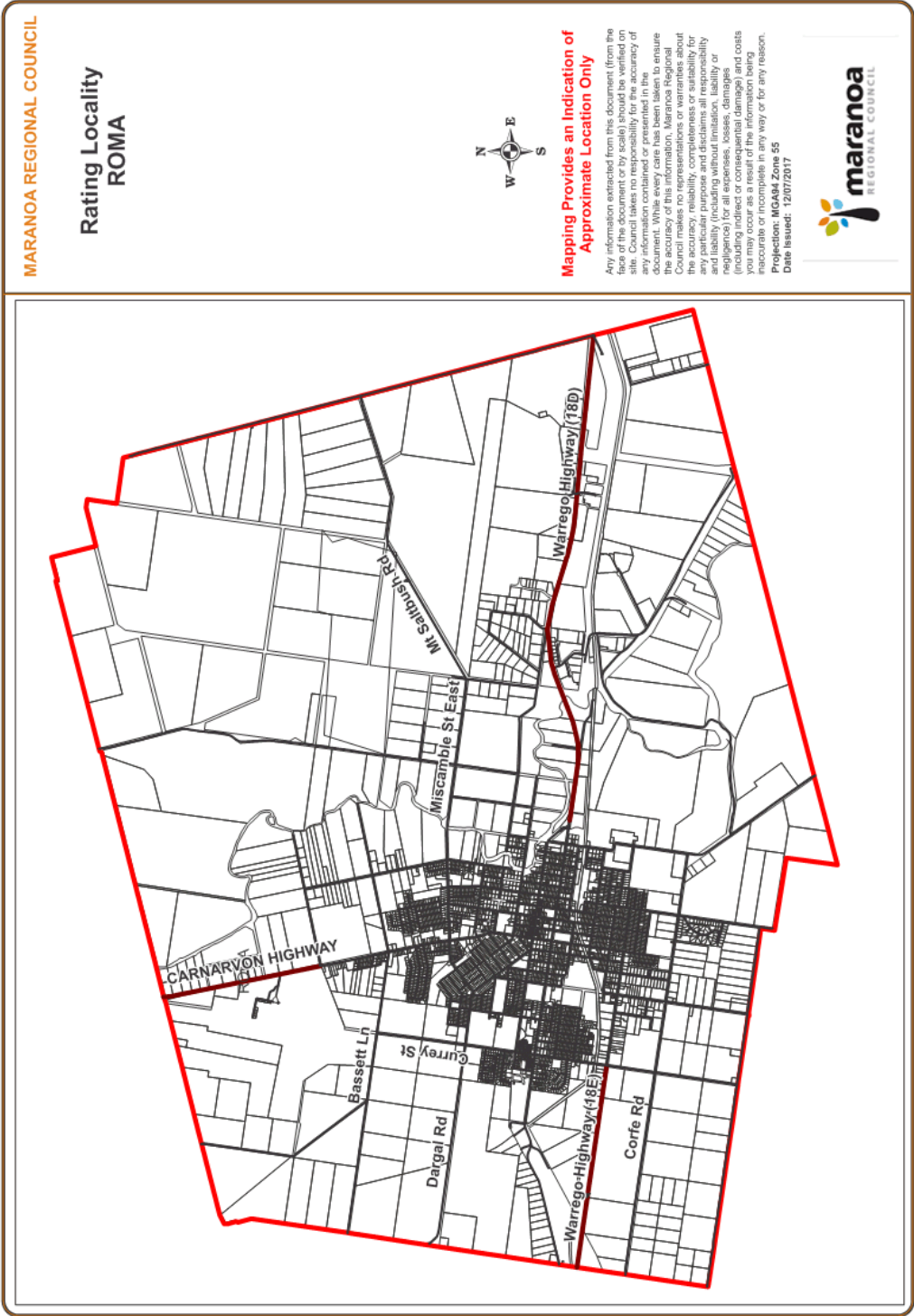


APPENDIX 2 - RATING LOCALITY MITCHELL



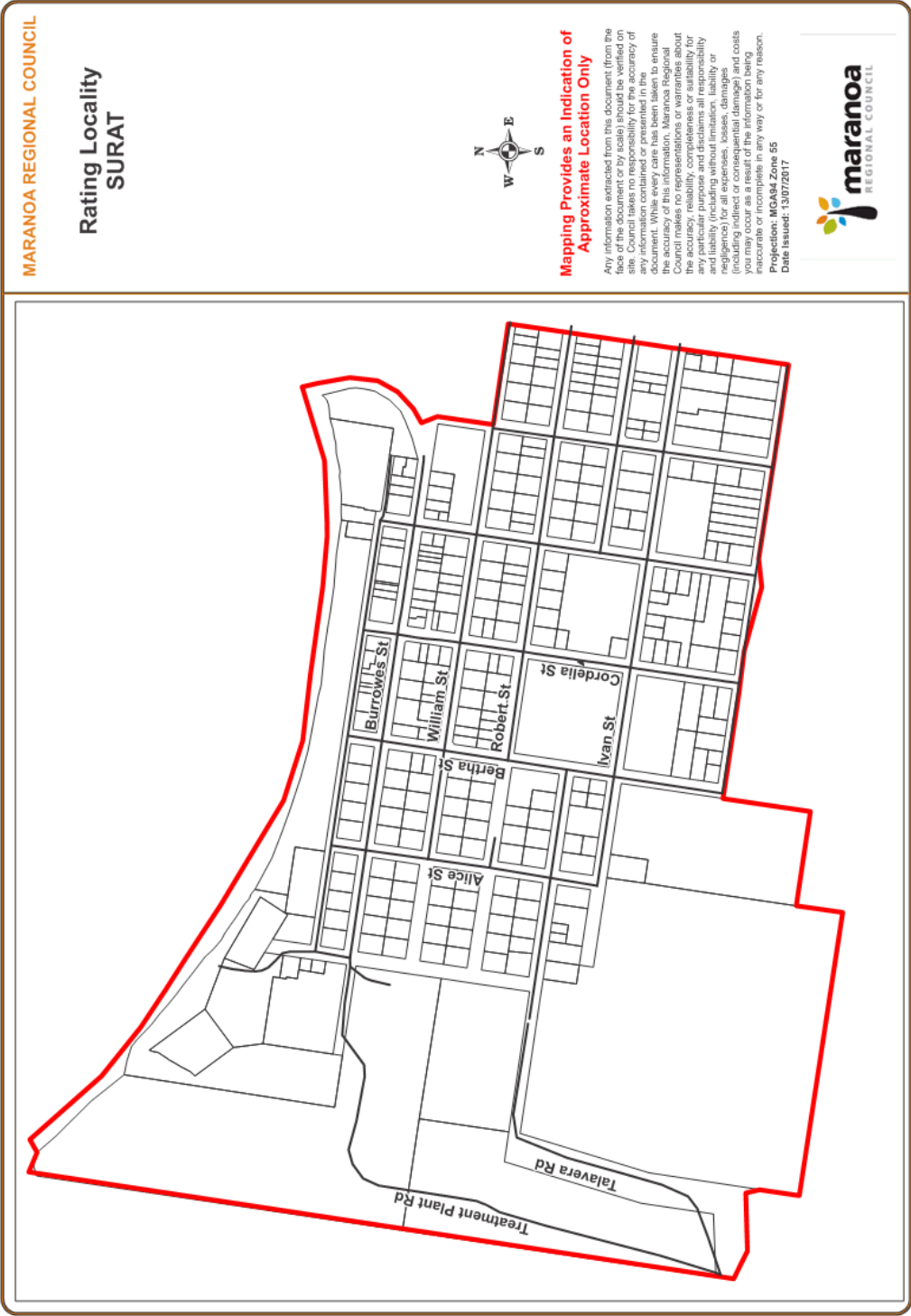


APPENDIX 3 - RATING LOCALITY ROMA

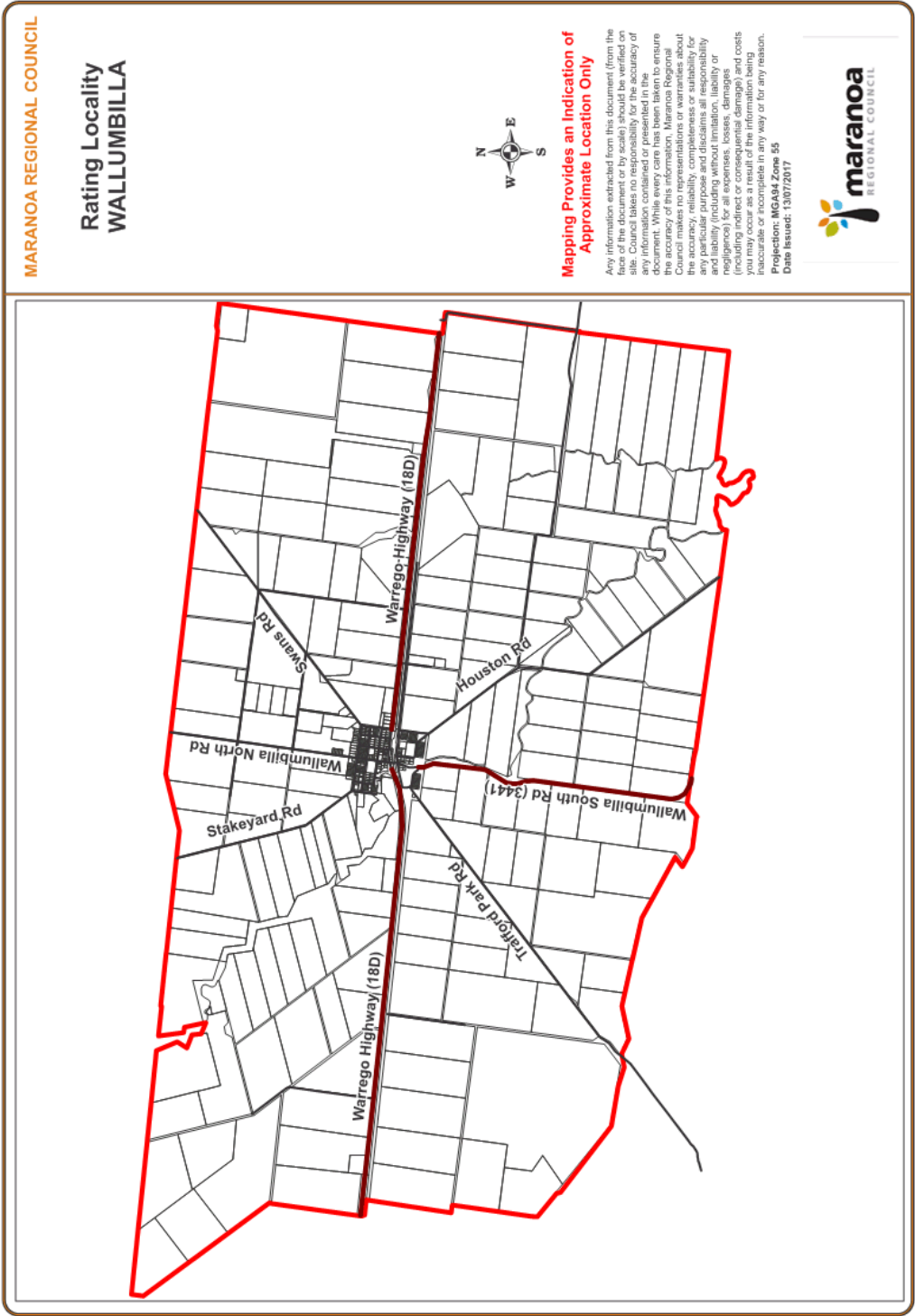




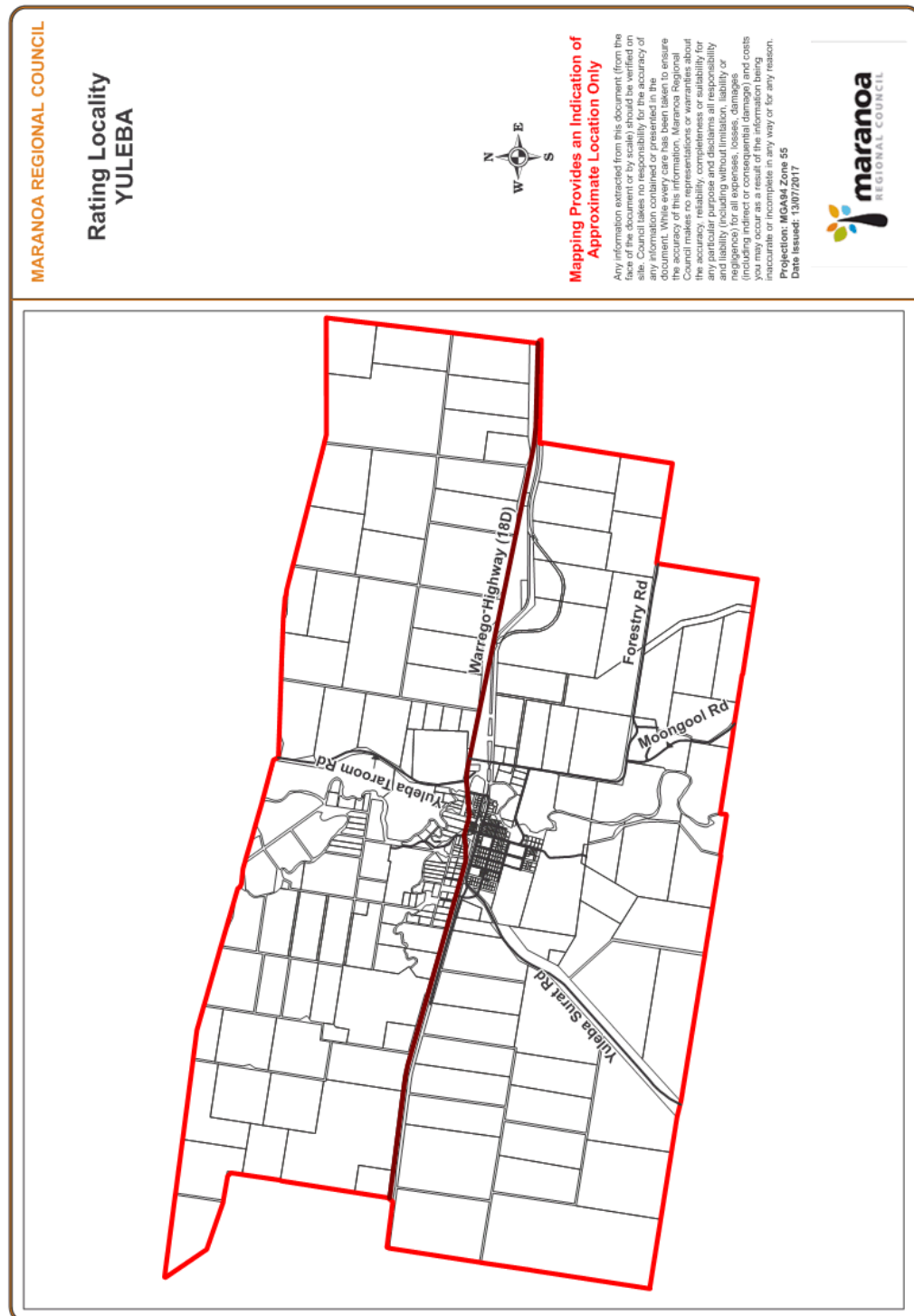
APPENDIX 4 - RATING LOCALITY SURAT



APPENDIX 5 - RATING LOCALITY WALLUMBILLA

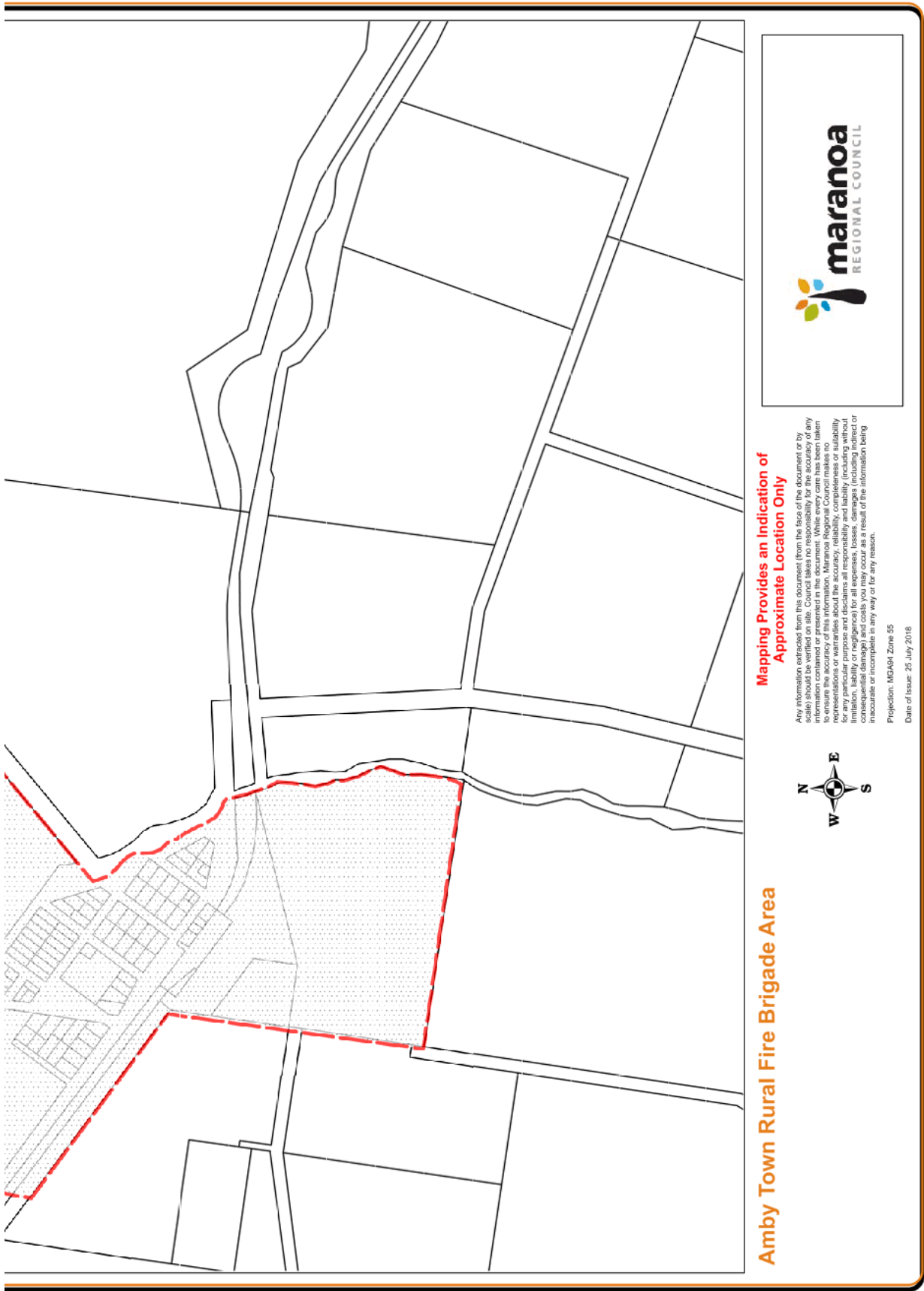


APPENDIX 6 - RATING LOCALITY YULEBA

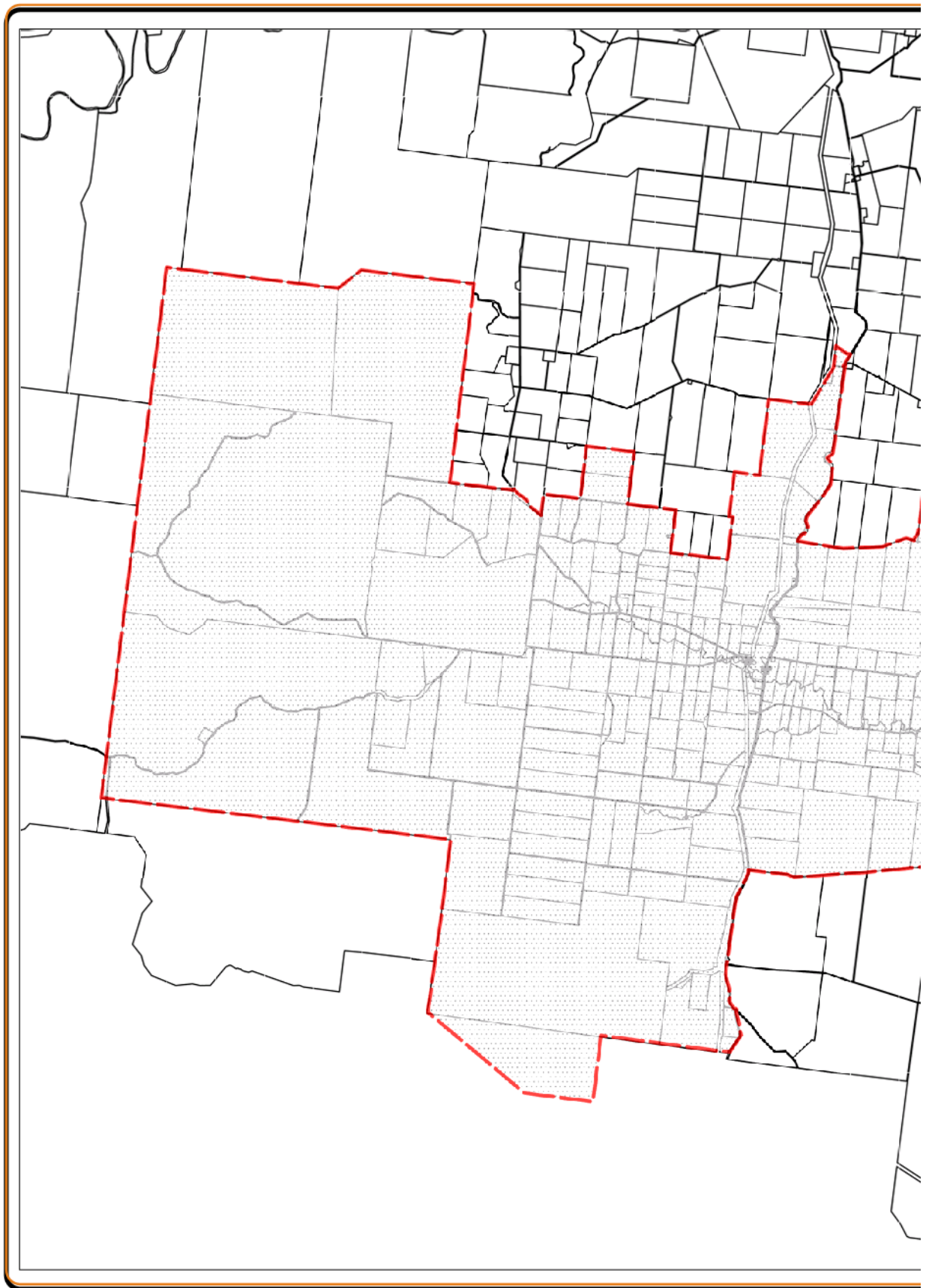


APPENDIX 7 - AMBY TOWN RURAL FIRE BRIGADE MAP

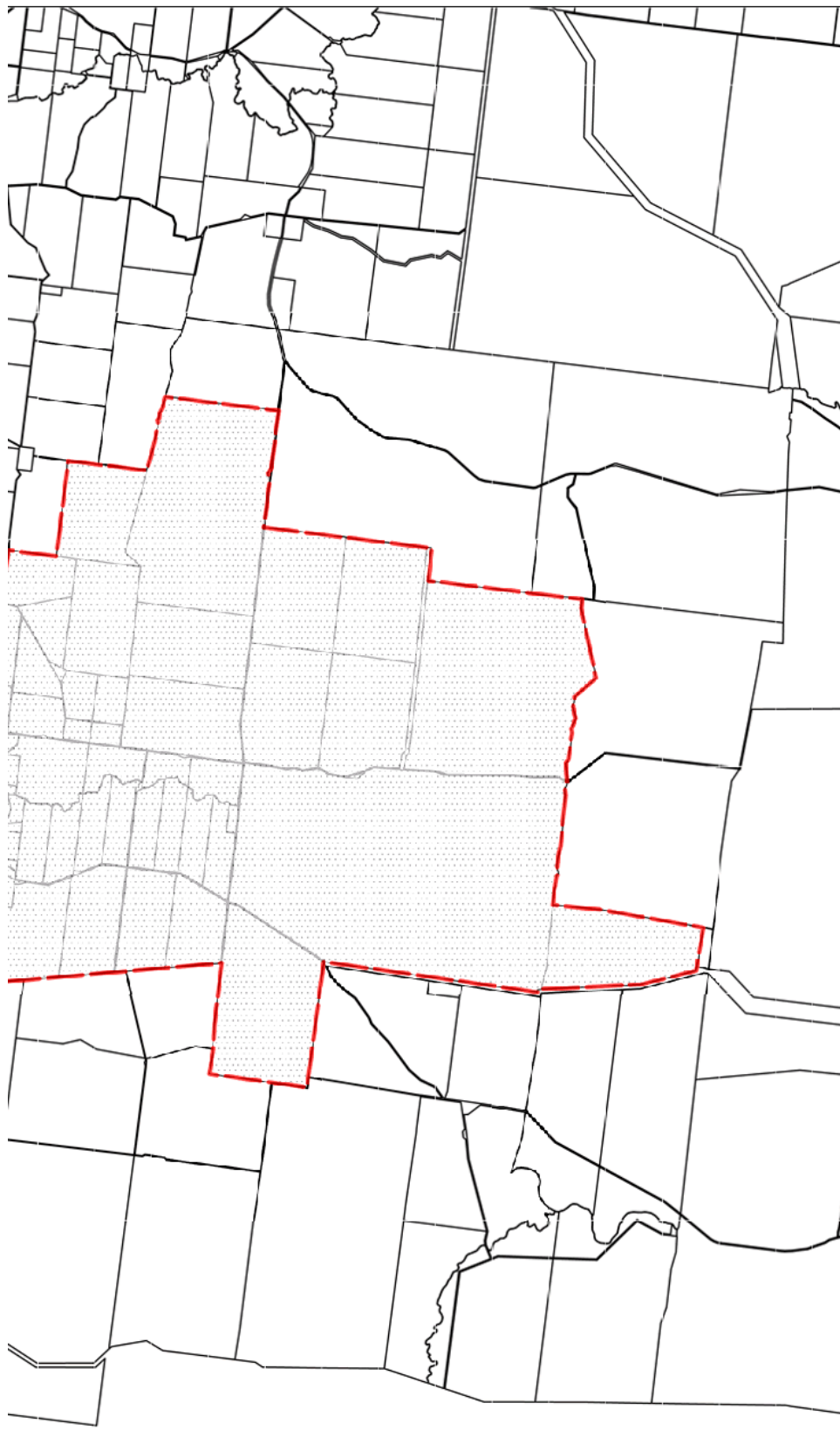




APPENDIX 8 - MUNGALLALA RURAL FIRE BRIGADE MAP







## Mungallala Rural Fire Brigade Area

Mapping Provides an Indication of  
Approximate Location Only

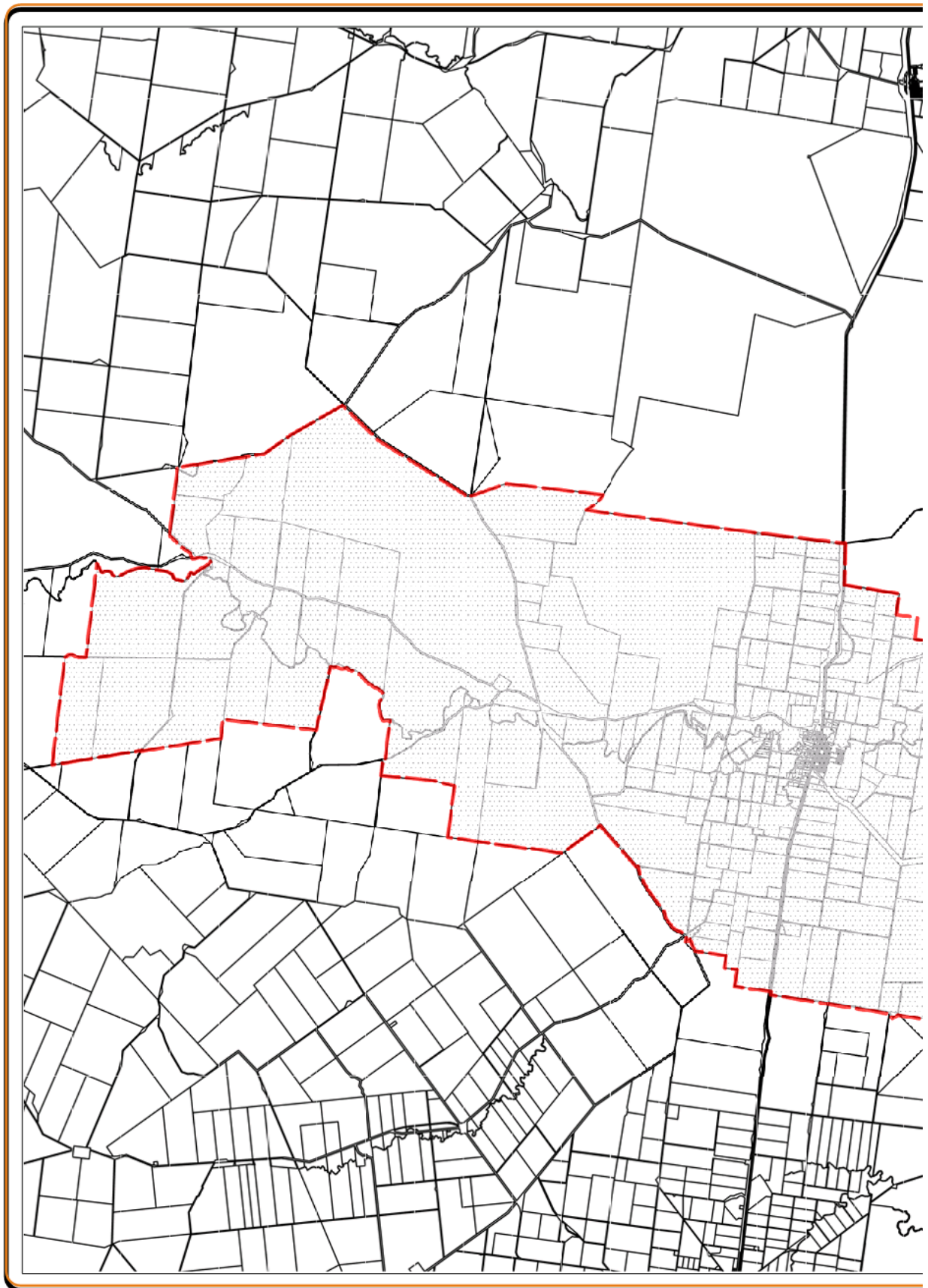
Any information extracted from this document (from the face of the document or by scale) should be verified on site. Council takes no responsibility for the accuracy of any information contained or presented in the document. While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representation or warranty, express or implied, as to the accuracy, reliability, completeness, timeliness or suitability of the information for any purpose. Council disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.

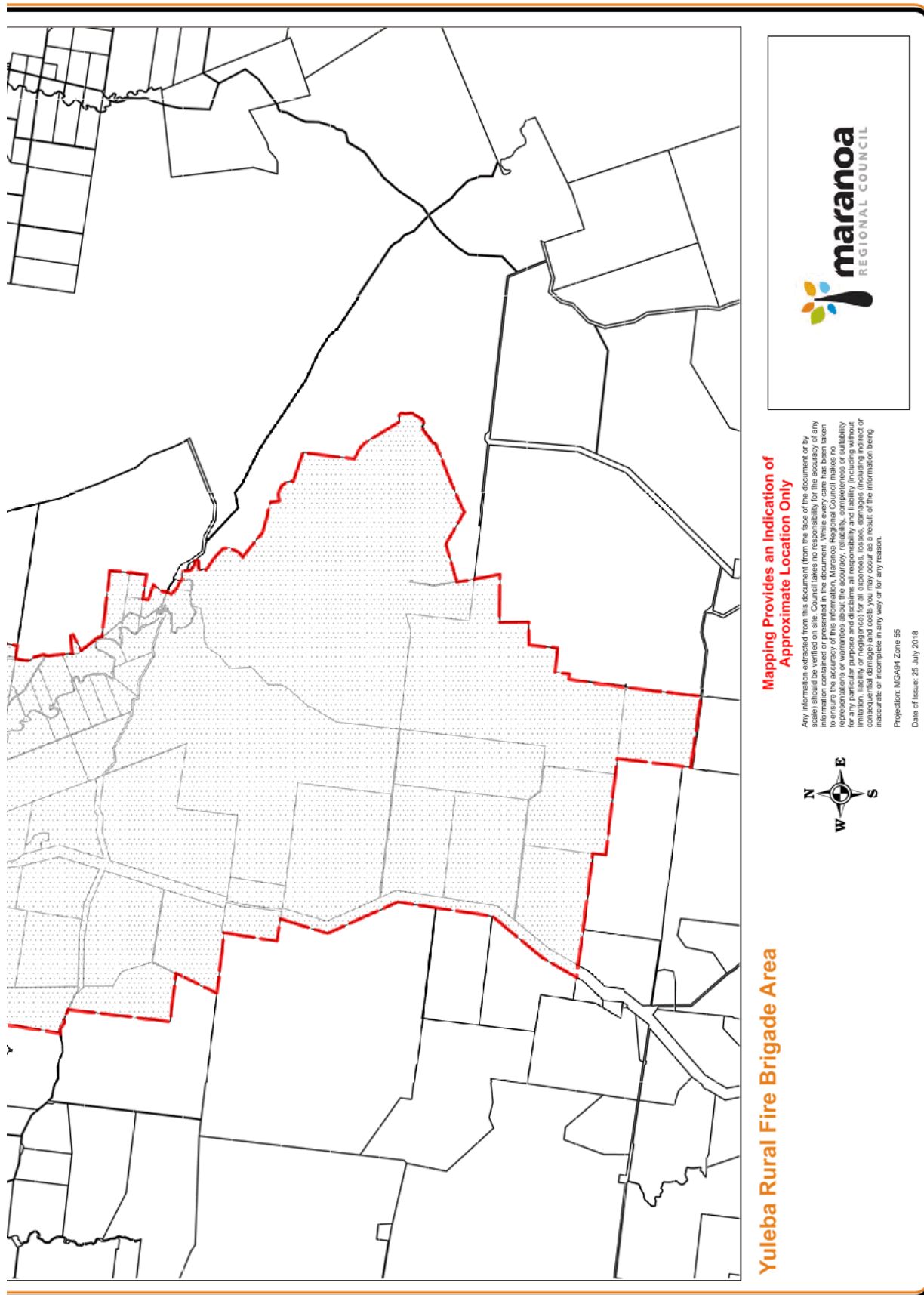
Projection: MGA94 Zone 55

Date of Issue: 25 July 2018

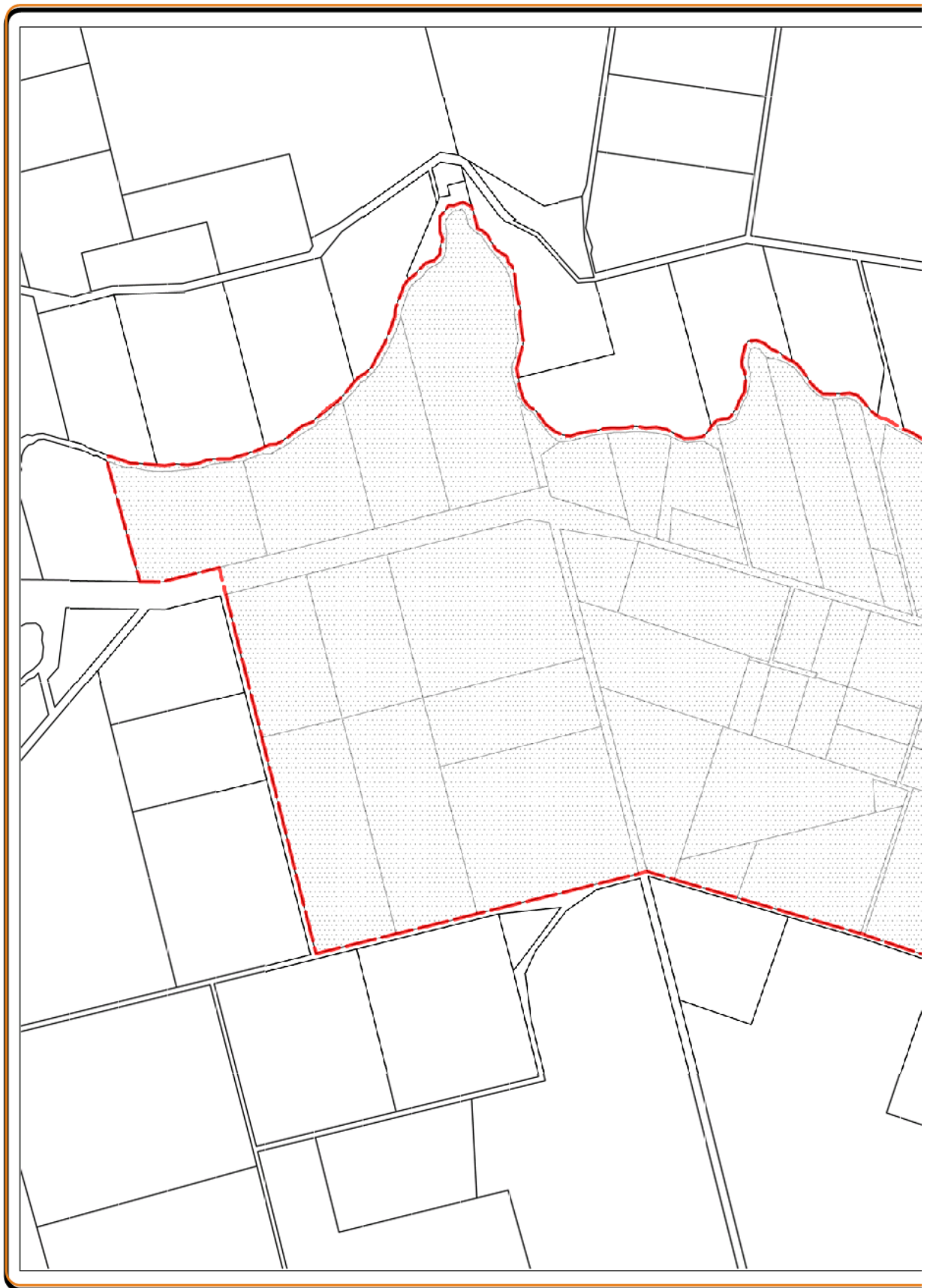


APPENDIX 9 - YULEBA RURAL FIRE BRIGADE MAP





APPENDIX 10 - ORANGE HILL RURAL FIRE BRIGADE MAP







**Orange Hill Rural Fire Brigade Area**

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

Any information extracted from this document (from the face of the document or by scale) should be verified on site. Council takes no responsibility for the accuracy of any information contained or presented in the document. While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representation or warranty, expressed or implied, as to the accuracy, reliability, completeness or timeliness of the information. Council is not responsible for any loss, damage or injury, including consequential damage and costs you may incur as a result of the information being inaccurate or incomplete in any way or for any reason.



Projection: MGA04 Zone 55

Date of Issue: 25 July 2018



## 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
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

Land Use Codes	
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)
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
67	Goats
Dairy Cattle	
68	Milk - Quota
69	Milk - No Quota
70	Cream



Land Use Codes	
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
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

## Draft Revenue Policy 2018/19

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

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

## **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 2018/19 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 2018/19 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 2018/19 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 extreme 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 2018/19*  
*Community Organisations Rates & Charges Rebates & Concessions*  
*Fees and Charges Register 2018/19*

## 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—*
- (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.*

### *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 involve—*
  - (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.*
- (2)      *A business activity that has expenditure of at least the following for the previous financial year is a significant business activity for the current financial year—*
  - (a)      *for a business activity that is the provision of combined water and sewerage services—\$13.96m;*
  - (b)      *for another business activity—\$9.35m.*

### *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.*

### **Significant Business Activities**

An assessment of the Revised Budget 2017/18 as shown in the table below indicates that there is no business activity that meets the criteria for being a significant business activity.

<b>Business Activity</b>	<b>Total operating expenses</b>	<b>Significant Business Activity</b>
Quarry operations	2,721,167	No
Saleyards	3,196,519	No
Waste management	2,144,706	No
Airport	3,261,411	No
Water and sewerage services	7,212,651	No
Gas	736,022	No
Plant	8,665,505	No
Building services	370,286	No
Roads operations	3,654,664	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		Budget			Forecast						
Year ended		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
1 Working Capital Ratio											
(Current Assets / Current Liabilities)		6.57	6.45	6.38	6.21	6.36	6.19	6.47	6.65	6.58	6.80
Measures the extent to which Council has liquid assets available to meet short term financial obligations.		6.57:1	6.45:1	6.38:1	6.21:1	6.36:1	6.19:1	6.47:1	6.65:1	6.58:1	6.80:1
Target between: 1:1 and 4:1											
2 Operating Surplus Ratio											
(Net Operating Surplus / Total Operating Revenue) (%)		(2.5)%	(0.2)%	(0.1)%	0.1%	0.3%	0.4%	0.6%	0.7%	0.8%	0.9%
Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.											
Target between: 0% to 10%											
3 Net Financial Asset / Liability Ratio											
((Total Liabilities - Current Assets) / Total Operating Revenue)		(35.7)%	(35.3)%	(35.8)%	(35.4)%	(38.2)%	(34.5)%	(37.9)%	(40.2)%	(40.2)%	(42.7)%
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues											
Target: not greater than 60%											
4 Interest Coverage Ratio											
(Net Interest Expense / Total Operating Revenue) (%)		1.00%	0.84%	0.76%	0.67%	0.59%	0.51%	0.44%	0.39%	0.34%	0.30%
It measures the extent to which Council's operating revenues are committed to funding the interest expense on current loan borrowings											
Target: between 0% and 5%											
5 Asset Sustainability Ratio											
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)		147.1%	91.3%	94.7%	100.4%	100.3%	130.9%	102.2%	107.4%	117.5%	105.2%
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%											



## 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 2018/19 financial year compared with the rates and charges budgeted to be levied in the 2017/18 financial year is 4.77%. For the purpose of this calculation any discounts and rebates are excluded.

## Notes

**Note 1 - Capital Expenditure**

**Saleyards Fund**

Roma Saleyards Improvement Plan Stage 3: Weighbridge area - detailed designs	70,000
Roma Saleyards Safety Improvements to Ramp 2	150,000
Roma Saleyards Improvement Plan Stage 2: Safety, Security & Productivity Improvements - detailed designs	50,000
Saleyards Multi Purpose Facility	7,922,965

**Waste Fund**

Clean up Amby, Mungallala & Yuleba Waste & fencing	105,000
--	---------

**Water Fund**

Water main poly renewal Mungallala Railway line	30,000
Water main renewal Mitchell - Oxford St, Ann St to Caroline St	85,000
Water main renewal Mitchell - Ann St, Oxford St to Cambridge St	100,000
Water main renewal Mitchell - Adelaide St, Alice to Ann St	55,000
Water main renewal Mitchell - Edinburgh, Alice St to Ann St	55,000
Water main renewal Mitchell - Ann St, Liverpool St to Adelaide St	80,000
Lining of Mitchell water tower	120,000
Muckadilla water supply renewal	60,000
Northern Road booster Station renewal, Roma	250,000
Upgrade chlorination at Roma Tower	250,000
SCADA for water supplies - regional sites	100,000
Roma - Tiffin St Fire Flow augmentation	320,000
Meters for raw water in Surat stage 1	50,000

**Sewerage Fund**

Sewer relining 2018/19 Roma, Injune & Surat	3,600,000
SCADA for sewerage facilities supplies - Roma & regional sites	400,000

**Gas Fund**

Replace steel gas mains with PVC, Roma - Station Street, Whip Street and McDowall Street	55,000
Replacement meters program	20,000
Extend gas main network – South Street, Roma	10,000
Extend gas main network – Roma	100,000

**Airport Fund**

Roma Airport Lock Replacement	35,000
Roma Explosive Trace Detection Replacement	85,000
Roma Airport Uninterrupted Power Supply (UPS)	140,000
Design works for movement area remediation and lighting replacements for Injune, Surat and Mitchell Aerodromes	70,000

**Plant Fund**

Plant replacement program	2,590,000
---------------------------	-----------

**General Fund**

Electric forklift Mitchell depot	18,000
Drug and Alcohol testing equipment	22,000
Security System and CCTV Yuleba Service Centre	12,925
Photocopier schedule replacement program	44,000
Host Server replacement programme	100,000
Housing upgrades - 18 Stephenson St Yuleba	25,000
Housing upgrade - 54 Ronald St Injune	15,000
Housing upgrade - 18 Stephenson St Yuleba	8,000
Housing upgrade - Bassett Park Caretaker's Residence	12,000
Housing upgrade - 50 Stephenson St Yuleba	18,000
Housing upgrade - 36 Edinburgh St Mitchell	12,000
Big Rig - supply and install new display fridge	10,600
Big Rig - upgrade of after-hours access into the Big Rig Café	9,000
KD Bar shade extension - Bassett Park	10,000
Roma Rodeo Arena - upgrade at Bassett Park	90,000
Dog Trial area at Bassett Park - rework sheep dog arena	25,000
Construction of awning off lunch room Roma Infrastructure Depot	9,000
Ramp and landing Roma and District Lapidary, Minerals Society	26,500
Aircondition Roma History Lodge	5,000
Exhaust canopy - Surat Recreation Grounds Canteen	15,000
Injune Rodeo Canteen and Bar - upgrade power supply	10,990
Injune swimming wade pool - upgrade and repair	30,619
Surat Aquarium - refurbishment of display tanks	72,540
Surat Administration Office generator	30,000

Surat wading pool replace pipework valves and outlets	36,000
Surat wading pool - fibreglass the wading pool and walls	21,000
Great Artesian Spa - construct compliant disability parking	10,000
Airconditioning Mitchell Library	70,000
Temporary Wallumbilla Library - relocate and fitout	40,000
Energy upgrades to Council facilities	1,500,000
Mitchell Saleyards - fence replacement	25,000
New Ring fence for Mitchell Showground	15,000
Cobb & Co Park Redevelopment Yuleba - Stage 2	50,000
Bollon Road - [TIDS] - Gravel Resheet - Ch 160.00 to Ch 174.00	1,060,000
Mt Moffatt Road - [TIDS] - Gravel Resheet - Ch 96.90 to Ch 103.90	580,000
Redford Road - [TIDS] - Gravel Resheet - Ch 84.00 to Ch 91.70	490,000
Ashmount Road - Gravel Resheet - Ch 38.63 to Ch 47.70	322,062
Donnybrook Road - Gravel Resheet - Ch 29.30 to Ch 35.10	157,884
Eumina Road - Gravel Resheet - Ch 0.00 to Ch 2.20	77,700
Glen Arden Road(1) - Gravel Resheet - Ch 4.10 to Ch 12.10	251,797
Gunnawarra Road - Gravel Resheet - Ch 5.90 to Ch 17.50	408,319
Gunnawarra West Road - Gravel Resheet - Ch 21.82 to Ch 30.80	305,730
Kangaroo Creek Road - Gravel Resheet - Ch 3.50 to Ch 7.90	179,661
Kooragan Road - Gravel Resheet - Ch 17.40 to Ch 22.60	159,244
Oberina Road - Gravel Resheet - Ch 0.00 to Ch 3.00	108,885
Orallo Road - Gravel Resheet - Ch 33.92 to Ch 39.10	182,927
Orallo Road - Gravel Resheet - Ch 60.10 to Ch 63.10	102,080
Pinelands Road - Gravel Resheet - Ch 0.00 to Ch 3.80	115,010
River Road (127 Surat) - Gravel Resheet - Ch 16.50 to Ch 26.50	408,320
Seventeen Mile Lane (a) - Gravel Resheet - Ch 0.00 to Ch 3.00	81,664
Seventeen Mile Lane (b) - Gravel Resheet - Ch 10.95 to Ch 22.45	368,000
Thomby Road - Gravel Resheet - Ch 59.36 to Ch 70.76	504,480
Tomoo Road (a) - Gravel Resheet - Ch 42.20 to Ch 53.50	384,501
Warrong Road - Gravel Resheet - Ch 21.51 to Ch 23.52	67,033
Warrong Road - Gravel Resheet - Ch 25.12 to Ch 28.92, Ch 29.90 to Ch 38.82	161,627
Westgrove Road - Gravel Resheet - Ch 47.38 to Ch 53.40	219,132
[Unallocated] Minor Projects <\$50K	279,283
Rural Road Bitumen Reseal Program	1,932,000
Rural Road Bitumen Rehabilitation Program	611,746
Injune - Taroom Road (IT3B) - Construct to 8.0m Bitumen Seal - Ch 29.56 to Ch 32.00	4,596,214
Injune - Taroom Road (IT3B) - Construct to 8.0m Bitumen Seal - Ch 32.00 to Ch 38.30	7,013,199
Bonnydoon Road (BD1) - Construct to 8.0m Bitumen Seal - Ch 0.00 to Ch 5.80	6,456,596
Cottage Creek Road - Construct to 7.0m Bitumen Seal - Ch 0.00 to Ch 6.00	3,781,000
Angry Jungle Road - Gravel Resheet - Ch 0.00 to Ch 3.10	170,500
Torroweap Road - Gravel Resheet - Ch 0.00 to Ch 1.76 + Dust Seal	352,000
Howards Road - Gravel Resheet - Ch 2.10 to Ch 3.10	55,000
Roma Southern Road / Duke Street	2,437,692
Urban Street Bitumen Reseal Program	401,376
Urban Street Bitumen Rehabilitation Program	335,300
Refurbishment of the Big Rig Tourist train bridge	250,000
Stormwater Pit and Lintel Renewal Program	256,250
Upgrade of footpaths - 50% contribution	30,000
Ronald Street - Injune - Kerb renewal from Third to Fourth	23,750
Fourth Avenue - Injune - Kerb renewal from Hutton to Ronald	49,600
Charles Street - Roma - Kerb renewal from Bowen to Station	34,300
Raglan Street / Warrego Highway - Roma - Kerb renewal from Vanderfield to Vause	100,000
Station Street - Roma - Kerb renewal from Wyndham to Charles	44,100

*Rounding*      1  
**SUB TOTAL      55,262,102**

**Carry Over Projects**

Renewals	10,637,330
Upgrades	4,277,406
New	9,169,665
<b>SUB TOTAL</b>	<b>24,084,401</b>

**TOTAL      79,346,502**

**Note 2 - Materials & Services including One off projects**

<b>Materials and services general</b>	26,784,958
<b>SUB TOTAL</b>	<b>26,784,958</b>
Analysis and condition assessment of sewer main CCTV footage	50,000
Preparation of gas model	50,000
Hydrogeological modelling	100,000
Quarry - fencing	6,000
Quarry - ground water management	200,000
Quarry - phone line	10,000
Quarry - road access	200,000
Maintenance of Clearview Rise	50,500
Bitumen seals - Residents	60,000
Regional Stormwater Condition Assessment and Renewal Strategy	275,000
AgForce Research and Development "Pimelea Think Tank" Program	25,000
Big Rig Master Plan Upgrade and Business Case	80,000
Mitchell Dance Studio - consultation and design for another use	20,000
Cobb & Co Festival 2019 - contribution	20,000
Implementation of Energy Review Audit feasibility study	25,000
Regional 400M - innovation project	15,000
Reprinting tourism brochure	30,000
Airport tourism enhancement	20,000
Cobb and Co - local development	50,000
History of Injune - arts and culture	10,000
Funeral community board	5,000
Peter Keegan Oil and Gas Museum	20,000
Destination Brand Tourism Marketing Strategy	20,000
Roma Christmas tree	5,000
Demolish Neighbourhood Centre	120,000
Netting to restrict access to birds at Roma depot	2,000
Waste bin lifter Roma depot	2,145
Development of cat management plan	21,380
Sharepoint intranet/internet service agreement	30,000
Civica - Business Intelligence System	15,883
Roma cemetery future planning	35,000
Internal Access Road Upgrade - Roma Touch Football Fields	60,000
Queensland Feral Pest Initiative (QFPI) Round 1 & 2 - External funds \$329,240	341,128
Department of Natural Resources - Capital Works Stock Routes water facilities - External funds	124,500
Festival Small Halls (GM/03.2018/16)	6,000
Small Museums Conference (GM/11.2017/12)	15,000
WO18052.2800.2001 - Community Drought Funding	40,000
WO18723.2800.2001 - Community Drought Funding	90,000
<b>SUB TOTAL</b>	<b>2,249,536</b>
Carry Over Projects	636,345
<b>SUB TOTAL</b>	<b>636,345</b>
<b>TOTAL</b>	<b>29,670,839</b>



## Estimated Activity Statement

## Estimated Activity Statement by Business Unit

Account Description	Quarry	Saleyards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads
<b>Operating Revenue</b>										
Rates & Charges	-	-	1,463,024	-	5,050,074	2,523,144	-	-	-	-
Fees & Charges	-	3,576,519	516,214	4,063,393	330,861	80,282	-	-	109,700	-
Sale of goods & services	2,762,956	-	-	-	-	-	833,762	-	-	-
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	3,437,535
Internal revenue	-	-	-	-	-	-	-	10,296,734	-	-
Other recurrent income	-	-	50,000	-	156,000	26,692	7,880	296,364	4,000	-
<b>Total Operating Revenue</b>	<b>\$ 2,762,956</b>	<b>\$ 3,526,519</b>	<b>\$ 2,129,238</b>	<b>\$ 4,063,393</b>	<b>\$ 5,346,935</b>	<b>\$ 2,630,118</b>	<b>\$ 841,622</b>	<b>\$ 10,593,098</b>	<b>\$ 113,200</b>	<b>\$ 3,437,535</b>
<b>Operating Expenses</b>										
Employee costs	520,004	480,821	487,812	607,893	1,236,887	747,642	188,315	1,324,617	362,073	1,178,556
Materials & services	2,105,963	2,608,800	1,505,010	1,675,041	1,800,106	552,350	452,707	4,896,525	6,203	2,476,108
Finance costs	-	-	-	-	253,086	-	-	57,563	-	-
Depreciation	15,200	106,803	51,015	973,411	1,431,794	1,080,794	95,000	2,386,000	-	-
<b>Total Operating Expenses</b>	<b>\$ 2,721,167</b>	<b>\$ 3,196,519</b>	<b>\$ 2,144,706</b>	<b>\$ 3,251,411</b>	<b>\$ 4,331,856</b>	<b>\$ 2,380,795</b>	<b>\$ 736,022</b>	<b>\$ 8,665,505</b>	<b>\$ 370,286</b>	<b>\$ 3,654,664</b>
<b>Operating (surplus)/deficit</b>	<b>\$ 41,789</b>	<b>\$ 330,000</b>	<b>\$ (15,468)</b>	<b>\$ 801,982</b>	<b>\$ 715,079</b>	<b>\$ 249,323</b>	<b>\$ 105,600</b>	<b>\$ 1,927,593</b>	<b>\$ (257,086)</b>	<b>\$ (217,129)</b>

## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 20 July 2018

**Item Number:** 3.4

**File Number:** D18/57722

**SUBJECT HEADING:** Adoption of Budget

**Classification:** Open Access

**Officer's Title:** Mayor

---

### **Executive Summary:**

This report presents the Mayor's draft budget for 2018/19 for Council's consideration.

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

Pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2018/19 financial year, incorporating:

- a) The statements of financial position;
- b) The statements of cash flow;
- c) The statements of income and expenditure;
- d) The statements of changes in equity;
- e) The long-term financial forecast;
- f) The revenue statement;
- g) The revenue policy;
- h) The relevant measures of financial sustainability; and
- i) 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,

as tabled, be adopted.

---

### **Body of Report:**

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

A further section of the Act states that:

#### **107A Approval of budget**

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

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

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

A copy of the budget was given to each Councillor on 11 July 2018.

The budget documents include:

- The statements of financial position;
- The statements of cash flow;
- The statements of income and expenditure;
- The statements of changes in equity;
- The long-term financial forecast;
- The revenue statement;
- The revenue policy;
- The relevant measures of financial sustainability; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget

**Consultation (internal/external):**

Budget Submissions and Financial Planning Standing Committee

**Risk Assessment (Legal, Financial, Political etc.):**

Nil

**Policy Implications:**

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

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2018-2023

Strategic Priority 2: Delivering strong financial management

2.1 Plan for our region's financial future

2.1.2 Prepare and publish compliant documents by the due dates.

**Supporting Documentation:**

Nil

**Report authorised by:**

Chief Executive Officer

## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.5

**File Number:** D18/54190

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

**Classification:** Open Access

**Name of Applicant:** N/a

**Location:** N/a

**Author & Officer's Title:** Claire Alexander, Specialist - Strategic Finance

---

### **Executive Summary:**

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

A draft policy is tabled for Council's consideration.

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

That Council adopt the draft Debt (Borrowings) Policy 2018/19 incorporating Table 1 with either Column A or Column B.

---

### **Body of Report:**

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.

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

<b>Council</b>	Maranoa Regional Council
<b>Act</b>	<i>Local Government Act 2009</i>
<b>Regulation</b>	<i>Local Government Regulation 2012</i>
<b>QTC</b>	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.

### 4.3 Proposed 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.



As part of the assessment of funding requirements for budget 2018/19, Management conducted a review of the Saleyard Precinct loan and its impact on the general fund. Based on the current schedule, the total annual debt service payment is \$456,503 per annum. Due to this significant obligation, it is proposed that Council refinance the saleyard precinct loan to a maximum of twenty (20) years. This will bring the annual obligation down to \$186,409 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.

<b>TABLE 1</b>				
<b>Year</b>	<b>Purpose</b>	<b>Term</b>	<b>Column A Mayor's Proposed Budget</b>	<b>Column B Budget Submissions &amp; Financial Planning Standing Committee</b>
2018/19	Roma sewer mains relining	20 years	3,000,000	3,000,000
2018/19	Facilities energy capital projects	5 years	500,000	1,500,000
2018/19	Refinance saleyard precinct	20 years	2,507,673*	2,507,673
2019/20			Nil	Nil
2020/21			Nil	Nil
2021/22			Nil	Nil
2022/23			Nil	Nil
2023/24			Nil	Nil
2024/25			Nil	Nil
2025/26			Nil	Nil
2026/27			Nil	Nil
2027/28			Nil	Nil

\* Subject to market value adjustments at the time of drawdown date.

#### **4.4 Proposed Loan Payout**

Council plans to payout the Saleyards Precinct Loan by way of a refinancing vehicle through QTC. The amount is listed under 4.3 of this policy.

#### **5. Special Provisions**

Not applicable

#### **6. Related Policies and Legislation**

*Local Government Act 2009*

*Local Government Regulation 2012*

*Statutory Bodies Financial Arrangements Act 1982*

*Statutory Bodies Financial Arrangements Regulation 2007*

#### **7. Associated Documents**

*Investment Policy*

*Budget 2018/19*

#### **Policy Implications:**

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

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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:**

Director - Corporate, Community & Commercial Services

**OFFICER REPORT****Meeting:** Special Budget 26 July 2018**Date:** 9 July 2018**Item Number:** 3.6**File Number:** D18/54473**SUBJECT HEADING:**Differential General Rates Categories and Criteria  
2018/2019**Classification:**

Open Access

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

The purpose of this report is to adopt categories of rateable land for the levying of general rates for the financial year ending 30 June 2019.

**Officer's Recommendation:**

That Council:

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

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 11 – Shopping Centre (>2,500sqm)	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.	Category 11 – Shopping Centre (>2,500sqm)	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.
Category 12 – Transformers	Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.	Category 12 – Transformers	Land used, in whole or in part, for the purpose of a transformer.	Land having the land use code of 91.
Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000 tonnes or the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the land is less than or equal to 1 hectare.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 13 – Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000 tonnes or the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the land is less than or equal to 1 hectare.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.



**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1ha-50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 20 – Extractive Industry/Waste Processing, Recycling or Disposal H (1ha-50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.	Category 21 – Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	Land used, in whole or in part, for the purpose of extractive industry and/or waste processing, recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval.
Category 22 – Refinery	Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.	Category 22 – Refinery	Land used for the purpose of a gas refinery or separation plant.	Land having the land use code of 31.
Category 23 - Petroleum Leases A (<=10,000ha)	Petroleum leases issued within the Region with an area less than or equal to 10,000 hectares.	Land having the land use code of 40.	Category 23 - Petroleum Leases A (<=10,000ha)	Petroleum leases issued within the Region with an area less than or equal to 10,000 hectares.	Land having the land use code of 40.
Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Petroleum leases issued within the Region with an area greater than 10,000 but less than or equal to 20,000 hectares.	Land having the land use code of 40.	Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Petroleum leases issued within the Region with an area greater than 10,000 but less than or equal to 20,000 hectares.	Land having the land use code of 40.

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 25 - Petroleum Leases C (>20,000ha)	Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.	Category 25 - Petroleum Leases C (>20,000ha)	Petroleum leases issued within the Region with an area greater than 20,000 hectares.	Land having the land use code of 40.
Category 26 – Gas & Oil A (<=6ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 26 – Gas & Oil A (<=6ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.
Category 27 – Gas & Oil B (>6ha-1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 27 – Gas & Oil B (>6ha-1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.
Category 28 – Gas & Oil C (>1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.	Category 28 – Gas & Oil C (>1,000ha)	Land used for, or in association or connection with, the extraction of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares, other than land included in category 22 or 29-38.	Land having the land use code of 31, 35 or 36.

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 29 – Accommodation Work Camps D * (1-10)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 10 accommodation units.		Category 29 – Accommodation Work Camps D * (1-10)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 10 accommodation units.	
Category 30 – Accommodation Work Camps E * (11-50)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 10 accommodation units but less than or equal to 50 accommodation units.		Category 30 – Accommodation Work Camps E * (11-50)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 10 accommodation units but less than or equal to 50 accommodation units.	
Category 31 – Accommodation Work Camps F * (51-150)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 50 accommodation units but less than or equal to 150 accommodation units.		Category 31 – Accommodation Work Camps F * (51-150)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 50 accommodation units but less than or equal to 150 accommodation units.	
Category 32 – Accommodation Work Camps G * (151-250)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 150 accommodation units but less than or equal to 250 accommodation units.		Category 32 – Accommodation Work Camps G * (151-250)	Land used, or available for use, in whole or in part for the purpose of an accommodation work camp with greater than 150 accommodation units but less than or equal to 250 accommodation units.	

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 33 – Large Accommodation Work Camps in Urban Area - A * (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 33 – Large Accommodation Work Camps in Urban Area - A * (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 34 – Large Accommodation Work Camps in Urban Area - B * (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 34 – Large Accommodation Work Camps in Urban Area - B * (501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
Category 35 – Large Accommodation Work Camps in Urban Area - C * (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.		Category 35 – Large Accommodation Work Camps in Urban Area - C * (>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units located in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 36 – Large Accommodation Work Camps A * (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units.		Category 36 – Large Accommodation Work Camps A * (251-500)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units.	
Category 37 – Large Accommodation Work Camps B *(501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units.		Category 37 – Large Accommodation Work Camps B *(501-750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units.	
Category 38 – Large Accommodation Work Camps C *(>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units.		Category 38 – Large Accommodation Work Camps C *(>750)	Land used, or available for use, in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units.	
Category 39 – Rural > = 80ha	Land used or capable of being used for rural purposes, which has an area equal to or greater than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.	Category 39 – Rural > = 80ha	Land used or capable of being used for rural purposes, which has an area equal to or greater than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.
Intentionally Blank			Category 40 - Rural >=20ha - <80ha	Land used or capable of being used for rural purposes, which has an area with equal to or greater than 20ha but less than 80 hectares which is not otherwise categorised.	Land having the land use codes of 04, 05, 06, 60-89, 93, 94.



**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 41 – Intensive Animal Industry (1,000-1,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 SCU but less than 2,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 41 – Intensive Animal Industry (1,000-1,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 SCU but less than 2,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 42 – Intensive Animal Industry (2,000-2,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 SCU but less than 3,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 42 – Intensive Animal Industry (2,000-2,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 SCU but less than 3,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 43 – Intensive Animal Industry (3,000-3,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 SCU but less than 4,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 43 – Intensive Animal Industry (3,000-3,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 SCU but less than 4,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 44 – Intensive Animal Industry (4,000-4,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 SCU but less than 5,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 44 – Intensive Animal Industry (4,000-4,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 SCU but less than 5,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 45 – Intensive Animal Industry (5,000-7,499)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 SCU but less than 7,500 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 45 – Intensive Animal Industry (5,000-7,499)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 SCU but less than 7,500 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 46 – Intensive Animal Industry (7,500-9,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 SCU but less than 10,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 46 – Intensive Animal Industry (7,500-9,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 SCU but less than 10,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 47 – Intensive Animal Industry (10,000- 14,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 SCU but less than 15,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 47 – Intensive Animal Industry (10,000- 14,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 SCU but less than 15,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 48 – Intensive Animal Industry (15,000- 19,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 SCU but less than 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 48 – Intensive Animal Industry (15,000- 19,999)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 SCU but less than 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.
Category 49 – Intensive Animal Industry (>=20,000)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.	Category 49 – Intensive Animal Industry (>=20,000)	Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 20,000 SCU.	Land having the land use code of 64, 65 or 66 or has an alternative land use with an intensive animal industry approval.

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 50 – Pump Sites & Bores	Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95.	Category 50 – Pump Sites & Bores	Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95.
Category 51 – Community Purposes (not for profit)	Land used for community purposes, where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses and cemeteries except where exempt under Section 93 (3) (j) (ii) of the Local Government Act 2009.	Land having the land use codes of 48, 50-59.	Category 51 – Community Purposes (not for profit)	Land used for community purposes, where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses and cemeteries except where exempt under Section 93 (3) (j) (ii) of the Local Government Act 2009.	Land having the land use codes of 48, 50-59.
Category 52 – Other Land (not categorised elsewhere)	Land not included in any of the other categories.		Category 52 – Other Land (not categorised elsewhere)	Land not included in any of the other categories.	
Category 53 - Solar Farm 1MW to < 10MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 1MW but less than 10MW.		Category 53 - Solar Farm 1MW to < 10MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 1MW but less than 10MW.	
Category 54 - Solar Farm 10MW to < 20MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 10MW but less than 20MW.		Category 54 - Solar Farm 10MW to < 20MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 10MW but less than 20MW.	
Category 55 - Solar Farm 20MW to < 40MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 20MW but less than 40MW.		Category 55 - Solar Farm 20MW to < 40MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 20MW but less than 40MW.	

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 56 - Solar Farm 40MW to < 60MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 40MW but less than 60MW.		Category 56 - Solar Farm 40MW to < 60MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 40MW but less than 60MW.	
Category 57 - Solar Farm 60MW to < 100MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 60MW but less than 100MW.		Category 57 - Solar Farm 60MW to < 100MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 60MW but less than 100MW.	
Category 58 - Solar Farm 100MW to < 200MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 100MW but less than 200MW.		Category 58 - Solar Farm 100MW to < 200MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 100MW but less than 200MW.	
Category 59 - Solar Farm 200MW to < 300MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 200MW but less than 300MW.		Category 59 - Solar Farm 200MW to < 300MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 200MW but less than 300MW.	
Category 60 - Solar Farm 300MW to < 400MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 300MW but less than 400MW.		Category 60 - Solar Farm 300MW to < 400MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 300MW but less than 400MW.	
Category 61 - Solar Farm 400MW to < 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 400MW but less than 500MW.		Category 61 - Solar Farm 400MW to < 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to 400MW but less than 500MW.	
Category 62 - Solar Farm > = 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.		Category 62 - Solar Farm > = 500MW	Land used, in whole or in part, as a solar farm with a combined output capacity at least equal to or more than 500MW.	

**Body of Report:**

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.

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

**Consultation (internal/external):**

Budget Submissions and Financial Planning Standing Committee  
AEC Group Ltd

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

This rating resolution is in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.7

**File Number:** D18/54361

**SUBJECT HEADING:** Differential General Rates 2018/19

**Classification:** Open Access

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

### **Executive Summary:**

The purpose of this report is to decide the differential general rate and minimum general rates for each differential general rate category, for the financial year ending 30 June 2019.

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

That:

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

	Column A Mayor's Proposed Budget		Column B Budget Submissions & Financial Planning Standing Committee	
Category	Rate in the Dollar	Minimum Differential General Rate	Rate in the Dollar	Minimum Differential General Rate
Category 1 - Residential A	0.016402842	\$590.00	0.020214262	\$615.00
Category 2 - Residential B	0.016402842	\$590.00	0.019203550	\$808.56
Category 3 - Residential C	0.012520346	\$1,148.20	0.015160696	\$1,344.24
Category 4 - Residential D	0.010476926	\$2,504.06	0.012128558	\$3,032.14
Category 5 - Large Housesite & Small Rural & Rural Residential A	0.019839300	\$590.00	0.020214262	\$615.00
Category 6 - Large Housesite & Small Rural & Rural Residential B	0.016863404	\$793.56	0.017182122	\$808.56
Category 7 - Large Housesite & Small Rural & Rural Residential C	0.010415632	\$1,180.44	0.010612488	\$1,202.74
Category 8 - Large Housesite & Small Rural & Rural Residential D	0.009423668	\$2,083.12	0.009601774	\$2,122.50
Category 9 - Commercial & Industrial	0.016341224	\$730.12	0.019843674	\$730.12
Category 10 - Caravan Parks	0.008170612	\$730.12	0.009921836	\$730.12
Category 11 - Shopping Centre (>2,500sqm)	0.030287906	\$71,978.88	0.029765510	\$73,339.28
Category 12 - Transformers	0.110000000	\$730.12	0.019843674	\$730.12



**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 13 - Extractive Industry/Waste Processing, Recycling or Disposal A (<=5,000tpa, <=1ha)	0.086062216	\$730.12	0.006070566	\$766.62
Category 14 - Extractive Industry/Waste Processing, Recycling or Disposal B (5,001 – 20,000tpa)	0.086062216	\$1,250.00	0.006070566	\$1,312.50
Category 15 - Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	0.086062216	\$5,000.00	0.006070566	\$5,250.00
Category 16 - Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	0.086062216	\$10,000.00	0.006070566	\$10,500.00
Category 17 - Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	0.086062216	\$20,000.00	0.006070566	\$21,000.00
Category 18 - Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	0.086062216	\$30,000.00	0.006070566	\$31,500.00
Category 19 - Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tpa)	0.086062216	\$60,000.00	0.006070566	\$63,000.00
Category 20 - Extractive Industry/Waste Processing, Recycling or Disposal H (1ha – 50ha, tonnage unknown)	0.086062216	\$5,000.00	0.006070566	\$5,250.00
Category 21 - Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	0.086062216	\$20,000.00	0.006070566	\$21,000.00
Category 22 - Refinery	204.828075270	\$157,504.42	20.350515522	\$192,544.00
Category 23 - Petroleum Leases A (<=10,000ha)	2.592385226	\$45,800.46	0.581226284	\$48,090.48
Category 24 - Petroleum Leases B (10,001ha-20,000ha)	1.246068662	\$87,310.24	0.495758542	\$91,675.74
Category 25 - Petroleum Leases C (>20,000ha)	1.139826370	\$124,728.92	0.440125248	\$130,965.36
Category 26 - Other Gas & Oil A (<=6ha)	1.598112874	\$10,572.02	0.367750736	\$11,100.62
Category 27 - Other Gas & Oil B (>6ha-1,000ha)	1.231946928	\$16,863.34	0.490334314	\$17,706.50
Category 28 - Other Gas & Oil C (>1,000ha)	0.573748110	\$41,509.78	0.594763848	\$43,585.26
Category 29 - Accommodation Work Camps D (1-10)	0.036410938	\$1,770.00	0.051831442	\$1,858.50
Category 30 - Accommodation Work Camps E (11-50)	0.205242576	\$10,620.00	0.071834902	\$11,151.00
Category 31 - Accommodation Work Camps F (51-150)	0.125998668	\$35,400.00	0.035186004	\$37,170.00
Category 32 - Accommodation Work Camps G (151-250)	2.484210526	\$70,800.00	0.155494328	\$74,340.00
Category 33 - Large Accommodation Work Camps in Urban Area A (251-500)	0.440241338	\$132,750.00	0.155494328	\$139,387.50
Category 34 - Large Accommodation Work Camps in Urban Area B (501-750)	0.529613640	\$221,250.00	0.155494328	\$232,312.50

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 35 - Large Accommodation Work Camps in Urban Area C (>750)	0.567127940	\$354,000.00	0.155494328	\$371,700.00
Category 36 - Large Accommodation Work Camps A (251-500)	0.440241338	\$132,750.00	0.214992840	\$139,387.50
Category 37 - Large Accommodation Work Camps B (501-750)	0.529613640	\$221,250.00	0.276229058	\$232,312.50
Category 38 - Large Accommodation Work Camps C (>750)	0.567127940	\$354,000.00	0.433981532	\$371,700.00
Category 39 - Rural > = 80ha	0.006070566	\$730.12	0.006070566	\$743.92
Category 40 - Rural >=20ha - <80 ha	Not Applicable	Not Applicable	0.006070566	\$615.00
Category 41 - Intensive Animal Industry (1,000 - 1,999 SCU)	0.006070566	\$1,500.00	0.006070566	\$1,528.34
Category 42 - Intensive Animal Industry (2,000 - 2,999 SCU)	0.006070566	\$3,000.00	0.006070566	\$3,056.70
Category 43 - Intensive Animal Industry (3,000 - 3,999 SCU)	0.006070566	\$4,500.00	0.006070566	\$4,585.04
Category 44 - Intensive Animal Industry (4,000 - 4,999 SCU)	0.006070566	\$6,000.00	0.006070566	\$6,113.40
Category 45 - Intensive Animal Industry (5,000 - 7,499 SCU)	0.006070566	\$7,500.00	0.006070566	\$7,641.74
Category 46 - Intensive Animal Industry (7,500 - 9,999 SCU)	0.006070566	\$11,250.00	0.006070566	\$11,462.62
Category 47 - Intensive Animal Industry (10,000 - 14,999 SCU)	0.006070566	\$15,000.00	0.006070566	\$15,283.50
Category 48 - Intensive Animal Industry (15,000 -19,999 SCU)	0.006070566	\$22,500.00	0.006070566	\$22,925.24
Category 49 - Animal Industry ( > = 20,000 SCU)	0.006070566	\$30,000.00	0.006070566	\$30,567.00
Category 50 - Pump Sites & Bores	0.006824159	\$318.80	0.006070566	\$324.82
Category 51 - Community Purposes (not for profit)	0.004077798	\$575.50	0.004154868	\$586.38
Category 52 - Other Land (not categorised elsewhere)	0.020191938	\$730.12	0.019843674	\$730.12
Category 53 - Solar Farm 1MW to < 10MW	0.006070566	\$3,500.00	0.006070566	\$3,500.00
Category 54 - Solar Farm 10MW to < 20MW	0.006070566	\$10,500.00	0.006070566	\$10,500.00
Category 55 - Solar Farm 20MW to < 40MW	0.006070566	\$21,000.00	0.006070566	\$21,000.00
Category 56 - Solar Farm 40MW to < 60MW	0.006070566	\$35,000.00	0.006070566	\$35,000.00
Category 57 - Solar Farm 60MW to < 100MW	0.006070566	\$56,000.00	0.006070566	\$56,000.00
Category 58 - Solar Farm 100MW to < 200MW	0.006070566	\$105,000.00	0.006070566	\$105,000.00
Category 59 - Solar Farm 200MW to < 300MW	0.006070566	\$175,000.00	0.006070566	\$175,000.00
Category 60 - Solar Farm 300MW to < 400MW	0.006070566	\$245,000.00	0.006070566	\$245,000.00
Category 61 - Solar Farm 400MW to < 500MW	0.006070566	\$315,000.00	0.006070566	\$315,000.00
Category 62 - Solar Farm > = 500MW	0.006070566	\$385,000.00	0.006070566	\$385,000.00

**Body of Report:**

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 2019.

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.

**Consultation (internal/external):**

Budget Submissions & Financial Planning Standing Committee  
AEC Group Ltd

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

In accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018**Date:** 9 July 2018**Item Number:** 3.8**File Number:** D18/54508**SUBJECT HEADING:** Setting the Limit of Increase in the Amount of General Rates 2018/19**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2018/19 financial year, on each rating category.

**Officer's Recommendation:**

That Council:

As required by section 172(2) of the *Local Government Regulation 2012*, but subject to paragraphs (b) 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 2018/19 financial year on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in either Column A or Column B of the table below.

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

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

Category 15 - Extractive Industry/Waste Processing, Recycling or Disposal C (20,001 – 50,000tpa)	0%	5%
Category 16 - Extractive Industry/Waste Processing, Recycling or Disposal D (50,001 – 100,000tpa)	0%	5%
Category 17 - Extractive Industry/Waste Processing, Recycling or Disposal E (100,001 – 200,000tpa)	0%	5%
Category 18 - Extractive Industry/Waste Processing, Recycling or Disposal F (200,001 – 500,000tpa)	0%	5%
Category 19 - Extractive Industry/Waste Processing, Recycling or Disposal G (>500,000tpa)	0%	5%
Category 20 - Extractive Industry/Waste Processing, Recycling or Disposal H (1ha – 50ha, tonnage unknown)	0%	5%
Category 21 - Extractive Industry/Waste Processing, Recycling or Disposal I (>50ha, tonnage unknown)	0%	5%
Category 22 - Refinery	0%	Not Capped
Category 23 - Petroleum Leases A (<=10,000ha)	Not Capped	Not Capped
Category 24 - Petroleum Leases B (10,001ha-20,000ha)	Not Capped	Not Capped
Category 25 - Petroleum Leases C (>20,000ha)	Not Capped	Not Capped
Category 26 - Other Gas & Oil A (<=6ha)	Not Capped	Not Capped
Category 27 - Other Gas & Oil B (>6ha-1,000ha)	Not Capped	Not Capped
Category 28 - Other Gas & Oil C (>1,000ha)	Not Capped	Not Capped
Category 29 - Accommodation Work Camps D (1-10)	Not Capped	Not Capped
Category 30 - Accommodation Work Camps E (11-50)	Not Capped	Not Capped
Category 31 - Accommodation Work Camps F (51-150)	Not Capped	Not Capped
Category 32 - Accommodation Work Camps G (151-250)	Not Capped	Not Capped
Category 33 - Large Accommodation Work Camps in Urban Area - A (251-500)	Not Capped	Not Capped
Category 34 - Large Accommodation Work Camps in Urban Area - B (501-750)	Not Capped	Not Capped
Category 35 - Large Accommodation Work Camps in Urban Area - C (>750)	Not Capped	Not Capped
Category 36 - Large Accommodation Work Camps A (251-500)	Not Capped	Not Capped
Category 37 - Large Accommodation Work Camps B (501-750)	Not Capped	Not Capped
Category 38 - Large Accommodation Work Camps C (>750)	Not Capped	Not Capped
Category 39 - Rural > = 80ha	0%	5%
Category 40 – Rural >=20ha – <80 ha	Not Applicable	5%
Category 41 - Intensive Animal Industry (1,000 - 1,999 SCU)	0%	5%
Category 42 - Intensive Animal Industry (2,000 - 2,999 SCU)	0%	5%
Category 43 - Intensive Animal Industry (3,000 - 3,999 SCU)	0%	5%
Category 44 - Intensive Animal Industry (4,000 - 4,999 SCU)	0%	5%
Category 45 - Intensive Animal Industry (5,000 - 7,499 SCU)	0%	5%
Category 46 - Intensive Animal Industry (7,500 - 9,999 SCU)	0%	5%
Category 47 - Intensive Animal Industry (10,000 - 14,999 SCU)	0%	5%
Category 48 - Intensive Animal Industry (15,000 -19,999 SCU)	0%	5%
Category 49 - Animal Industry ( > = 20,000 SCU)	0%	5%
Category 50 - Pump Sites & Bores	0%	5%
Category 51 - Community Purposes (not for profit)	0%	25%
Category 52 - Other Land (not categorised elsewhere)	0%	0%
Category 53 - Solar Farm 1MW to < 10MW	Not Capped	Not Capped
Category 54 - Solar Farm 10MW to < 20MW	Not Capped	Not Capped
Category 55 - Solar Farm 20MW to < 40MW	Not Capped	Not Capped
Category 56 - Solar Farm 40MW to < 60MW	Not Capped	Not Capped
Category 57 - Solar Farm 60MW to < 100MW	Not Capped	Not Capped
Category 58 - Solar Farm 100MW to < 200MW	Not Capped	Not Capped
Category 59 - Solar Farm 200MW to < 300MW	Not Capped	Not Capped
Category 60 - Solar Farm 300MW to < 400MW	Not Capped	Not Capped
Category 61 - Solar Farm 400MW to < 500MW	Not Capped	Not Capped
Category 62 - Solar Farm > = 500MW	Not Capped	Not Capped

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 2018/19 financial year; or
- e) the differential rating category of the land in 2017/18 financial year, changes in the 2018/19 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*.

---

**Body of Report:**

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

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

**Consultation (internal/external):**

Budget Submissions & Financial Planning Standing Committee  
AEC Group Ltd

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

This rating resolution is in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.9

**File Number:** D18/54583

**SUBJECT HEADING:** Water Utility Charges

**Classification:** Open Access

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

---

### **Executive Summary:**

The purpose of this report is to make and levy Water Utility Charges for 2018/19.

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

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

### **Metered Potable Water**

Metered Potable Water Access Infrastructure Charge	Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
Description	2018/19 Charge	2018/19 Charge
Vacant (i.e. No connection)	\$225.20	\$231.96
20mm meter connection	\$450.40	\$463.90
25mm meter connection	\$702.60	\$723.68
30mm meter connection	\$1,013.40	\$1,043.80
40mm meter connection	\$1,801.60	\$1,855.64
50mm meter connection	\$2,815.00	\$2,899.44
60mm meter connection	\$4,053.60	\$4,175.20
70mm meter connection	\$5,517.40	\$5,655.34
80mm meter connection	\$7,206.40	\$7,422.58
90mm meter connection	\$9,120.60	\$9,348.62
100mm meter connection	\$11,260.00	\$11,597.80
150mm meter connection	\$14,075.00	\$14,497.24

Metered Potable Water Usage Charge	Column A Mayor's Budget Proposal	Column B Budget Submissions & Financial Planning Standing Committee
Description	2018/19 Charge	2018/19 Charge
The per kilolitre (1,000 litres) usage charge for all users connected to the metered potable water service.	86 cents per kilolitre (1,000 litres)	89 cents per kilolitre (1,000 litres)

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

**Unmetered Potable Water**

Unmetered Potable Water Service Charge		Column A Mayor's Budget Proposal	Column B Budget Submissions & Financial Planning Standing Committee
Classification - Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	2018/19 Charge	2018/19 Charge
<b>Commercial, Industrial</b>			
0 - 833.91 m <sup>2</sup>	750	\$680.96	\$701.44
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$1,127.84	\$1,161.76
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$53.20	\$54.80
<b>Laundries, Butchers, Bakers, Garages</b>			
0 - 200 m <sup>2</sup>	750	\$680.96	\$701.44
201 - 400 m <sup>2</sup>	1,406	\$1,276.80	\$1,315.20
401 - 1,600 m <sup>2</sup>	1,828	\$1,659.84	\$1,709.76
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>			
0 - 200 m <sup>2</sup>	433	\$393.68	\$405.52
201 - 600 m <sup>2</sup>	843	\$766.08	\$789.12
<b>Hotels</b>			
Hotels	2,625	\$2,383.36	\$2,455.04
<b>Bowls Clubs, Golf Clubs</b>			
Bowls Club	1,875	\$1,702.40	\$1,753.60
Golf Club	1,875	\$1,702.40	\$1,753.60
<b>Places of Worship</b>			
Churches	433	\$393.68	\$405.52

# Unmetered Non-Potable Water Surat

Unmetered Non-Potable Water Charge - Surat			Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
Classification	Unit	Estimated average water usage of the consumers within group (kL)	2018/19 Charge	2018/19 Charge
Vacant land water supply connection	1	222	\$264.10	\$330.96
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	\$264.10	\$330.96
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$264.10	\$330.96
Private residence / flat with one business	1.5	333	\$396.15	\$496.44
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$528.20	\$661.92
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$792.30	\$992.88
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,056.40	\$1,323.84
State/Pre-School	7	1,554	\$1,848.70	\$2,316.72

- (b) 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.

## Body of Report:

This report outlines two options for the setting of water utility charges for the financial year ending 30 June 2019.

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 general rates on any basis the local government considers appropriate.

**Consultation (internal/external):**

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

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

The utility charges are in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019  
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 26 July 2018**Date:** 9 July 2018**Item Number:** 3.10**File Number:** D18/54577**SUBJECT HEADING:** Sewerage Utility Charges for 2018/19**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy Sewerage Utility Charges for 2018/19.

**Officer's Recommendation:**

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

	Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
Service Level	2018/19 Charge	2018/19 Charge
Pedestal Charge per property		
Vacant Land	\$193.04	\$208.48
Urinal (600mm) (1) (3)	\$386.08	\$416.96
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$720.72	\$778.36
Urinal (> 1200mm) additional rate per 600mm	\$296.00	\$319.68
1st Pedestal	\$386.08	\$416.96
2nd Pedestal	\$334.64	\$361.40
Additional Pedestals (per pedestal)	\$296.00	\$319.68
Government Pedestals	\$527.68	\$569.88
Other Services		
Trade Waste (2)	\$443.97	\$479.48
<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>		

**Body of Report:**

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.

**Consultation (internal/external):**

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

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

The utility charges are in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019  
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 26 July 2018**Date:** 9 July 2018**Item Number:** 3.11**File Number:** D18/54582**SUBJECT HEADING:** Waste Management Utility Charges 2018/19**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy Waste Management Utility Charges for 2018/19.

**Officer's Recommendation:**

That:

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

Waste Management Charges	Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
Service Level	2018/19 Charge	2018/19 Charge
Wheelie Bin Service per weekly collection service		
240 Litre wheelie bin	\$242.20	\$254.30
Each additional 240 Litre wheelie bin	\$242.20	\$254.30
Wheelie Bin Service twice weekly collection service		
240 Litre wheelie bin	\$484.40	\$508.60
Industrial Bin Service		
Industrial Bin (1/2 size bin) – 1 collection per week	\$428.80	\$450.24
Industrial Bin – 1 collection per week	\$857.60	\$900.48
Industrial Bin – 2 collections per week	\$1,715.20	\$1,800.96
Industrial Bin – 3 collections per week	\$2,572.80	\$2,701.44
Industrial Bin – 1 collection per fortnight	\$428.80	\$450.24

- b) 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.



**Body of Report:**

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. 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.

**Consultation (internal/external):**

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

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

This rating resolution is in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

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

**Link to Corporate Plan:**

Corporate Plan 2014-2019  
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 26 July 2018**Date:** 19 July 2018**Item Number:** 3.12**File Number:** D18/57223**SUBJECT HEADING:** Wild Dog Management and State Government Precept Special Rate 2018/19**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to make and levy a Wild Dog Management and State Government Precept Special Rate for 2018/19.

**Officer's Recommendation:**

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

Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
<b>1. Wild Dog Management and State Government Precept Special Rate</b> <p>a) A special rate (to be known as the "Wild Dog Management and State Government Precept Special Rate") of 0.00040930 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 including research and 'on-ground' works. It also includes Council's wild dog and pest animal management across the Maranoa.</p> <p>b) The overall plan for the Wild Dog Management and State Government Precept Special Rate is as follows:</p> <p>a. The service, facility, or activity for which the plan is made is:</p> <p>i. the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works; and</p>	<b>1. State Government Precept Special Rate</b> <p>a) A special rate (to be known as the "State Government Precept Special Rate") of 0.00025894 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.</p> <p>b) The overall plan for the State Government Precept Special Rate is as follows:</p> <p>a. The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2018/2019 financial year.</p>

<p>ii. wild dog and pest animal management across the Maranoa, including meat and factory baits for two coordinated wild dog baiting programs and adhoc baiting and wild dog bonus payments for scalps.</p> <p>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural, in the 2018/19 financial year.</p> <p>c. The estimated cost of carrying out the overall plan is \$784,656. The Wild Dog Management and State Government Precept Special Rate will levy an estimated \$614,298 towards the total estimated cost of carrying out the overall plan.</p> <p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide:- maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF); and the management animal pests, including wild dogs so as to improve the agricultural activities on the land, which will increase productivity for landholders.</p>	<p>c. The estimated cost of carrying out the overall plan is \$465,056.</p> <p>d. The estimated time for carrying out the overall plan is 1 year.</p> <p>The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.</p>
	<p><b>2. Pest Management Special Rate</b></p> <p>a) A special rate to be known as the ("Pest Management Special Rate) of 0.00017536 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.</p> <p>b) The overall plan for the Pest Management Special Rate is as follows:</p>

	<ul style="list-style-type: none"><li>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.</li><li>b. The rateable land to which the special rate applies is all rateable land categorised as Category 39 – Rural in the 2018/2019 financial year.</li><li>c. The estimated cost of carrying out the activity the subject of the overall plan is \$561,000. The Pest Management Special Rate will levy an estimated \$316,689 towards the total estimated cost of carrying out the activity of \$561,000.</li><li>d. The estimated time for carrying out the overall plan is 1 year.</li><li>c) The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.</li></ul>
--	---

---

**Body of Report:**

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

**Consultation (internal/external):**

Director Development, Facilities and Environmental Services  
Manager Environment, Health, Waste and Rural Land Services

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

This rating resolution is in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

The setting of this rate is required to raise revenue to cover the cost of the State Government Precept for the Wild Dog Barrier Fence maintenance, and their pest and weed research, including 'on-ground' works as contained within the budget and the cost of wild dog and pest animal management across the Maranoa.

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018**Date:** 9 July 2018**Item Number:** 3.13**File Number:** D18/54566**SUBJECT HEADING:** Rural Fire Brigade Special Charge - 2018/19**Classification:** Open Access**Officer's Title:** Director - Corporate, Community & Commercial Services**Executive Summary:**

The purpose of this report is to set a Rural Fire Brigade Special Charge for the year ending 30 June 2019.

**Officer's Recommendation:**

That:

- (a) 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

- (b) 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 QFES Administrative Map for each Brigade.
- iii. The estimated cost of carrying out the overall plan is \$20,506.

iv. The estimated time for carrying out the overall plan is 1 year.

(c) 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.

---

**Body of Report:**

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 2018/19.

**Consultation (internal/external):**

Nil

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

This rating resolution is in accordance with Council's Revenue Policy.

**Financial Resource Implications:**

The setting of this charge is required to raise revenue cover the cost of contributing to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.14

**File Number:** D18/54578

**SUBJECT HEADING:** Levy and Payment of Rates and Charges for 2018/19

**Classification:** Open Access

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

---

### **Executive Summary:**

Sections 107 and 118 of the *Local Government Regulation 2012* require Council to determine:

1. The issue of and period covered by a rate notice; and
2. The date by which rates or charges must be paid.

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

That:

(a) 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 2018 to 31 December 2018 – in August/September 2018; and
- for the half year 1 January 2019 to 30 June 2019 – in February/March 2019.

(b) 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.

---

### **Body of Report:**

The purpose of this report is to determine the issue of and period covered by a rate notice/s for 2018/19 and the date by which rates or charges must be paid.

### **Consultation (internal/external):**

Budget Submissions and Financial Planning Standing Committee

### **Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

Nil

**Financial Resource Implications:**

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.

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.15

**File Number:** D18/54579

**SUBJECT HEADING:** Discount on Rates 2018/19

**Classification:** Open Access

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

---

### **Executive Summary:**

The purpose of this report is to set the level of discount and discount period for early payment of specified rates for the period ending 30 June 2019.

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

That pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of the percentage set out in either Column A or Column B of the table below:

	<b>Column A Mayor's Proposed Budget</b>	<b>Column B Budget Submissions &amp; Financial Planning Standing Committee</b>
Discount on differential general rates	10%	5%

if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

---

### **Body of Report:**

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.

**Consultation (internal/external):**

Budget Submissions and Financial Planning Standing Committee.

**Risk Assessment (Legal, Financial, Political etc.):**

Section 130 of the *Local Government Regulation 2012*.

**Policy Implications:**

N/A

**Financial Resource Implications:**

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.16

**File Number:** D18/54580

**SUBJECT HEADING:** Interest on all Overdue Rates and Charges

**Classification:** Open Access

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

---

### **Executive Summary:**

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2019.

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

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eleven percent (11%) per annum 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.

---

### **Body of Report:**

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.

### **Consultation (internal/external):**

Nil

### **Risk Assessment (Legal, Financial, Political etc.):**

Nil

### **Policy Implications:**

The value of interest is also reflected in Council's Revenue Statement 2018/19 – section 3.4.

### **Financial Resource Implications:**

Interest on overdue rates is budgeted.

### **Link to Corporate Plan:**

Corporate Plan 2014-2019

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 26 July 2018

**Date:** 9 July 2018

**Item Number:** 3.17

**File Number:** D18/54581

**SUBJECT HEADING:** Differential General Rate Concession - Pensioners

**Classification:** Open Access

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

---

### **Executive Summary:**

The purpose of this report is to:

- a) adopt a rebate for all ratepayers who are pensioners and who are eligible for the State Government pensioner remission; and
- b) adopt a Pensioner Rate Concession Policy.

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

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt:

- a) a rebate of 50% of the differential general rate be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission, to a maximum amount per annum as set out in either Column A OR Column B as follows:

	Column A Mayor's Proposed Budget	Column B Budget Submissions & Financial Planning Standing Committee
Pensioner Concession	Maximum Dollar Value per annum	Maximum Dollar Value per annum
50% of General Rate up to the maximum dollar value per annum	\$295.00	\$307.50

- b) a Pensioner Rate Concession Policy.
- 

### **Body of Report:**

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

The purpose of this report is to

- a) adopt a rebate for all ratepayers who are pensioners and who are eligible for the State Government pensioner remission; and



- b) adopt a Pensioner Rate Concession Policy.

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

An approved pensioner shall be –

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

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

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

Note minor updates to the attached policy which include:

- Update to include reference to the *Local government Regulation 2012* under section 4.1, and
- Update of terminology in section 4.2 (from subsidy to concession).

The concession to approved pensioners, equivalent to 50% of the general rate (per annum) will be included in the final version of the document following the resolution of Council.

**Consultation (internal/external):**

Budget Submissions and Financial Planning Committee

**Risk Assessment (Legal, Financial, Political etc.):**

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

**Policy Implications:**

Pensioner Rate Concession Policy

**Financial Resource Implications:**

The setting of general rates and the pensioner rebate is contained within the budget.

**Link to Corporate Plan:**

Corporate Plan 2014-2019

Strategic Priority 2: Delivering strong financial management

2.2 Collect the revenue needed

2.2.1 Develop and implement transparent and equitable funding models.

**Supporting Documentation:**

[1](#) [DRAFT Policy - Pensioner Rate Concession 2018-19](#) D18/34902

**Report authorised by:**

Chief Executive Officer

**1. Purpose**

To provide a rate concession to approved pensioners.

**2. Scope**

The Pensioner Rate Concession Policy applies to the levying of rates and charges for approved pensioners.

**3. Definitions**

<b>Council</b>	Maranoa Regional Council
<b>Approved Pensioner</b>	<p>A pensioner who is -</p> <ul style="list-style-type: none"> <li>a) and remains an eligible holder of a Queensland “Pensioner Concessions Card” issued by Centrelink, or the Department of Veteran’s Affairs, or a Queensland ‘Repatriation Health Card – For all Conditions’ (Gold Card) issued by the Department of Veterans’ Affairs; and</li> <li>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</li> <li>c) Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property.</li> </ul>
<b>Owner</b>	As defined in the Local Government Act 2009
<b>Spouse</b>	A person’s partner in marriage or a de facto relationship as recognised by the Acts Interpretation Act 1954 S. 32DA (1) and (5) (a).

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

**4. Details**

Council will provide rate concessions to approved pensioners as follows –

**4.1 Concession Rate**

In accordance with Section 120(1) (a) of the *Local Government Regulation 2012*, Council will grant a concession to approved pensioners, equivalent to 50% of the general rate up to a maximum of \$xxx per annum.

Where a pensioner’s rate assessment includes other lots of vacant land, Council will not levy vacant water and vacant sewerage charges for each other vacant allotment, provided that the pensioner’s principal place of residence is situated on land included in the assessment and adjoins the vacant land.

For example, for a house (being the pensioner’s principal place of residence) and vacant lot together, only one water access charge and one sewerage charge is levied.

**4.2 Pro-Rata Calculations**

When a pensioner rate concession applies to rates on a property due for only part of a rating period, Council will apply the pensioner rate concession upon application on a pro-rata basis from the:

- Date of an approved pensioner acquiring approved pensioner status, or
- Up to and including (in the case of sale), or following (in the case of purchase), the date upon which the property was sold; or
- Purchased by an approved pensioner as evidenced by the Property Transfer Information (Form 24); or
- By official advice forwarded to Council regarding change of ownership.

Notwithstanding the provisions outlined above, where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the concession, the surviving spouse will be entitled to the concession on a pro-rata basis from the beginning of the billing period immediately following the date of his/her spouse’s death, providing that:

- He/she is an approved and eligible pensioner at the time of his/her spouse's death; and
- The title has or will be recorded with the surviving spouse as the registered owner; and
- Council is satisfied that the transmission of the title occurs within a reasonable time.

#### 4.3 Ownership

In cases of co-ownership, the pensioner rate concession will apply only to the approved pensioner's proportionate share of the general rates. For the purposes of determining proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share shall apply except when the co-owners are:

- An approved pensioner and his/her spouse; or
- An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the concession approved in full.

It is not a requirement for the spouse to also reside at the property but it must be established in these cases that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established to the satisfaction of Council by sighting and placing on file a copy of a court order or statutory declaration completed by the applicant.

Under no circumstance is a pensioner to be regarded as an owner or co-owner unless:

- His/her name appears as such on the Certificate of Title of the property;
- It can be clearly established that the title to the property is held in the name of a bank, other financial institution or government department for debt security reason and the pensioner has not been relieved of the responsibility to pay all rates and charges levied in respect of the property; or
- The pensioner is eligible as a life tenant to receive the pensioner rate concession as set out below.

The criteria for determining eligible life tenants will be that:

- The property in respect of which the rates are levied must be the principal place of residence of the pensioner and the pensioner must actually reside at the property (e.g. a life tenant cannot reside in a nursing home and claim the concession, as may occur with ordinary home ownership); and
- The pensioner must not have a major ownership interest in any other residential property (in the Maranoa Regional Council area or elsewhere); and
- The life tenancy must be created by a valid Will which applies to the property in question, or by a Supreme or Family Court Order; and
- There must be no provision in the Will or Court Order, which would relieve the life tenant of the obligation to pay the rates and charges, levied in respect of the property.

#### 4.4 Tenancies

With the exception of life tenancies as described in Section 4.3 of this Policy, tenancies of any other sort (including life-time leases) are not regarded as the type of tenure that would entitle the pensioner to the pensioner rate concession even though he / she might be responsible for payment of rates and charges. Strict adherence to this principle is important to avoid breaking into areas which are, or are very close to, normal lease or rental arrangements.

#### 4.5 Residential Requirements

The pensioner rate concession is available only in respect of rates levied on an approved pensioner's principal place of residence located in the Maranoa Regional Council area, and while the pensioner is actually residing at the property (unless in the circumstances detailed below – e.g. nursing home).

For the purpose of determining whether an approved pensioner's residence constitutes his / her principal place of residence, Council will adopt a common-sense approach. Each case will be considered on its own merits. The words 'principal' and 'residence' are to be given their normal meaning. As a guide, Council will give due consideration to the following –

- i. The address shown on any driver's licence held by the pensioner;
- ii. The address of the pensioner as recorded on any State Electoral Roll;
- iii. The Branch and State where his/her Centrelink or Department of Veterans' affairs file is held;
- iv. The State and the address shown on his/her Pensioner Remission Card;
- v. Whether or not the residence to which the application refers is rented or how otherwise occupied during his/her absences;
- vi. Whether or not he/she receives any pensioner rating concessions on other property in Australia and if so the type and level of concessions being received.

The principal place of residence must be located in the Maranoa Regional Council area. Under no circumstances is an approved pensioner to receive a pensioner rate concession in respect of the

same period for more than one property that is his/her principal place of residence, within or outside the Maranoa Regional Council area.

Where a pensioner, for reasons of ill health or infirmity resides some or all of the time in alternative accommodation, such as a nursing home or similar type of accommodation where personal care is available on site and provided as required, or with family or friends, a pensioner rate concession may be allowed in respect of the pensioner's principal place of residence if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s. The pensioner must satisfy Council that the residence is not occupied on a paid tenancy basis and that the approved pensioner owner is responsible for the payment of rates and charges levied in respect of the property.

In cases where a pensioner owns a multi-unit property, commercial property or a rural property which is his/her principal place of residence, the pensioner rates concession may be applied to that property. The provision of the maximum pensioner rates concession has been included to prevent unduly large concessions being granted in such cases.

#### 4.6 Trusteeships

In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered by Council to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the trust.

#### 4.7 Withdrawal / Cessation of Pensioner Rate Concession

Unless ceasing sooner because of the pensioner ceasing to meet other eligibility criteria, a pensioner's rate concession will cease on the date of the approved pensioner's death or on the date that the property is sold.

Upon the sale of the property, it is the pensioner's responsibility to ensure that usual conveyancing practice is applied and an adjustment, based on the pensioner rate concession entitlement at the time of sale and normal rate charges thereafter, made at settlement. Council will not make refunds or allow further concessions as a consequence of this adjustment not being performed.

**4.8 Prompt Payment Discount**

The pensioner rate concession will not affect a pensioner's eligibility for any prompt payment discount applied upon payment of rates by the due date.

**4.9 Rates Arrears**

The pensioner rate concession will be available to rates levied each year even if rates and charges levied in previous years remain outstanding.

**4.10 Administration****4.10.1 Applications Lodged During Billing Period**

Applications for the pensioner rate concession may be made during a billing period. Concessions for approved pensioners will be applied on the following basis –

- Where an applicant was eligible to receive the pensioner rate concession at the commencement of the rating period, but had not applied at that time, the concession will be applied for the full rating period; or
- Where an applicant only became eligible to receive the pensioner rate concession for part of the rating period, the concession will be applied on a pro-rata basis for the period for which the applicant was eligible to receive the concession.

A concession will not be applied retrospectively to previous rating periods except in exceptional circumstances, in which case a concession may be applied to the immediately prior rates period also. A request must be made in writing by the applicant, advising the reason for the delay in submitting an application.

Applicants may be required to obtain payment details and documentation from Centrelink or the Department of Veteran Affairs to support their application. The application will be

reviewed by the Chief Executive Officer who will decide if backdating to the maximum period will apply.

**4.10.2 Application for Concession**

An application for a pensioner rate concession must be made on the prescribed form when –

- applying for the pensioner rate concession for the first time; or
- Council needs to re-establish eligibility (e.g. after having a qualifying pension or concession card re-granted, change of address of principal place of residence, etc).

**4.10.3 Confirmation of Eligibility**

In order to confirm the applicant's eligibility Council must –

- Sight the original of the applicant's current qualifying concession card; or
- Be provided with a certified copy of both sides of the applicant's current qualifying concession card.

Council will confirm the applicant's concessional status with Centrelink.

**4.10.4 Continuing Eligibility**

Council will verify continuing eligibility for the pensioner rate concession on at least an annual basis either:

- By verification with the relevant government agency (Centrelink or Department of Veterans' Affairs) either by electronic data matching; or
- By obtaining from the approved pensioner written verification from the relevant government agency.

If Council is unable to confirm continuing eligibility, the pensioner rate concession will cease and the pensioner will have to re-apply if they wish to receive the concession.

**5. Special Provisions****5.1 Privacy Provisions**

Council respects and protects people's privacy and collects, stores, uses and discloses personal information responsibly and transparently in the delivery of Council services and business. Council will comply with all relevant legislative requirements relating to the collection, storage, use and disclosure of personal information acquired for the purposes of administering this policy.

**6. Related Policies and Legislation**

*Local Government Act 2009*  
*Local Government Regulation 2012*  
*Revenue Policy 2018/19*

**7. Associated Documents**

*Revenue Statement 2018/19*



## **OFFICER REPORT**

**Meeting:** Special Budget 26 July 2018

**Date:** 10 July 2018

**Item Number:** 3.18

**File Number:** D18/54797

**SUBJECT HEADING:** Significant Business Activity Assessment 2018/19

**Classification:** Open Access

**Name of Applicant:** N/a

**Location:** N/a

**Author & Officer's Title:** Claire Alexander, Specialist - Strategic Finance

---

### **Executive Summary:**

The report presents the assessment of business activities against the threshold for Significant Business Activities for 2018/19.

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

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

---

### **Body of Report:**

The Local Government Regulation 2012 states that:

#### ***169 Preparation and content of budget***

- (1) A local government's budget for each financial year must—
  - (a) be prepared on an accrual basis; and*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—
    - (i) financial position;*
    - (ii) cash flow;*
    - (iii) income and expenditure;*
    - (iv) changes in equity.***
- (2) The budget must also include—
  - (a) a long-term financial forecast; and*
  - (b) a revenue statement; and*
  - (c) a revenue policy.**
- (3) The statement of income and expenditure must state each of the following—
  - (a) rates and utility charges excluding discounts and rebates;*
  - (b) contributions from developers;*
  - (c) fees and charges;*
  - (d) interest;*
  - (e) grants and subsidies;*
  - (f) depreciation;*
  - (g) finance costs;*
  - (h) net result;*
  - (i) the estimated costs of—**

- (i) the local government's significant business activities carried on using a full cost pricing basis; and*
- (ii) the activities of the local government's commercial business units; and*
- (iii) the local government's significant business activities.*

### **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 involve—*
  - (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.*

### **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.*
- (2) A business activity that has expenditure of at least the following for the previous financial year is a significant business activity for the current financial year—*

- (a) for a business activity that is the provision of combined water and sewerage services—\$13.96m;*
- (b) for another business activity—\$9.35m.*

### **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 2017/18 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:

**Maranoa Regional Council**

**Special Budget Meeting - 26 July 2018**

<b>Business Activity</b>	<b>Total operating expenses</b>	<b>Significant Business Activity</b>
Quarry operations	2,721,167	No
Saleyards	3,196,519	No
Waste management	2,144,706	No
Airport	3,261,411	No
Water and sewerage services	7,212,651	No
Gas	736,022	No
Plant	8,665,505	No
Building services	370,286	No
Roads operations	3,654,664	No

**Link to Corporate Plan:**

Corporate Plan 2014-2019

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:**

Director - Corporate, Community & Commercial Services

Chief Executive Officer