

# ADOPTED BUDGET 2022/23





Local Government Regulation 2012 Section 169 – Preparation and content of budget	Section	Page
(1) A local government's budget for each financial year must -  (a) be prepared on an accrual basis; and (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years - (i) financial position; (ii) cash flow; (iii) income and expenditure; (iv) changes in equity.	Statement of Financial Position	4
	Cash Flow Statement (Refer also Notes Section)	6
	Statement of Income & Expenditure (Refer also Notes Section)	8
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(2) The budget must also include - (a) a long-term financial forecast; and (b) a revenue statement; and (c) a revenue policy.	Long-Term Financial Forecast	12
	Revenue Statement 2022/23	18
	Revenue Policy 2022/23	64
(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)	
	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	71
(4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.	Financial Sustainability Ratios	74
(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	76
(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.		
(8) The budget must be consistent with the following documents of the local government - (a) its 5-year corporate plan; (b) its annual operational plan.	For noting	
(9) In this section - <b>financial management (sustainability) guideline</b> means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.		
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<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>	<p>Estimated Activity Statement</p>	<p>78</p>
<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 \$340,000 or more.</p> <p>(2) The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year -</p> <ul style="list-style-type: none"> <li>(a) operational costs;</li> <li>(b) administrative and overhead costs;</li> <li>(c) cost of resources</li> </ul>		
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Rates and Charges Rebate and Concession Policy 2022/23		80
Budget Projects 2022/23 Capital and One-Off Projects		95

# 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-23 Budget	Jun-24F	Jun-25F
<b>Assets</b>	\$'000	\$'000	\$'000
<b>Current assets</b>			
Cash and cash equivalents	81,685	81,340	86,607
Trade and other receivables	7,468	7,515	7,742
Inventories	1,595	1,605	1,616
Contract Assets	517	517	517
Other current assets	373	383	394
Total current assets	91,638	91,361	96,875
<b>Non-current assets</b>			
Property, plant & equipment	954,798	970,080	981,027
Total non-current assets	954,798	970,080	981,027
<b>Total assets</b>	1,046,437	1,061,441	1,077,902
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	4,414	4,346	4,475
Contract Liabilities	11,442	11,442	11,442
Borrowings	1,826	1,749	1,612
Provisions	4,251	4,357	4,466
Total current liabilities	21,934	21,895	21,995
<b>Non-current liabilities</b>			
Borrowings	13,596	14,017	15,358
Provisions	28,633	28,649	28,665
Total non-current liabilities	42,229	42,666	44,023
<b>Total liabilities</b>	64,163	64,561	66,018
<b>Net community assets</b>	982,274	996,880	1,011,884
<b>Community equity</b>			
Asset revaluation surplus	342,472	351,689	361,117
Retained surplus	639,801	645,190	650,768
<b>Total community equity</b>	982,274	996,880	1,011,884



# 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

### Statement of Cash Flows

	Jun-23 Budget \$'000	Jun-24F \$'000	Jun-25F \$'000
<b>Cash flows from operating activities</b>			
Receipts from customers	67,385	69,514	71,387
Payments to suppliers and employees	(70,572)	(70,365)	(72,025)
Interest received	763	2,164	2,636
Rental income	536	522	536
Non-capital grants and contributions	22,947	21,601	22,046
Borrowing costs	(507)	(444)	(444)
Other cash flows from operating activities	-	(20)	(21)
<b>Net cash inflow from operating activities</b>	<b>20,551</b>	<b>22,972</b>	<b>24,115</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(60,431)	(29,350)	(24,963)
Proceeds from sale of property, plant and equipment	572	1,416	638
Grants, subsidies, contributions and donations	25,409	4,273	4,274
<b>Net cash inflow from investing activities</b>	<b>(34,450)</b>	<b>(23,661)</b>	<b>(20,052)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	-	2,171	2,952
Repayment of borrowings	(1,762)	(1,826)	(1,749)
<b>Net cash inflow from financing activities</b>	<b>(1,762)</b>	<b>344</b>	<b>1,203</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(15,661)</b>	<b>(345)</b>	<b>5,267</b>
<b>Opening cash and cash equivalents</b>	<b>97,346</b>	<b>81,685</b>	<b>81,340</b>
<b>Closing cash and cash equivalents</b>	<b>81,685</b>	<b>81,340</b>	<b>86,607</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-23 Budget \$'000	Jun-24F \$'000	Jun-25F \$'000
<b>Revenue</b>			
<b>Operating revenue</b>			
Net rates, levies and charges	44,810	46,038	47,299
Fees and charges	3,339	3,430	3,524
Rental income	509	523	537
Interest received	763	2,164	2,636
Sales revenue	17,932	18,423	18,928
Other income	1,713	1,760	1,808
Grants, subsidies, contributions and donations	22,560	21,510	22,099
<b>Total operating revenue</b>	<b>91,626</b>	<b>93,848</b>	<b>96,833</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	25,409	4,273	4,274
<b>Total revenue</b>	<b>117,035</b>	<b>98,121</b>	<b>101,106</b>
<b>Expenses</b>			
<b>Operating expenses</b>			
Employee benefits	31,593	32,513	33,334
Materials and services	38,821	37,759	38,793
Finance costs	651	591	596
Depreciation and amortisation	20,537	21,869	22,806
<b>Total expenses</b>	<b>91,602</b>	<b>92,732</b>	<b>95,529</b>
<b>Net result</b>	<b>25,433</b>	<b>5,389</b>	<b>5,577</b>
<b>Operating result</b>			
Operating revenue	91,626	93,848	96,833
Operating expenses	91,602	92,732	95,529
<b>Operating result</b>	<b>24</b>	<b>1,117</b>	<b>1,304</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-23 Budget	Jun-24F	Jun-25F
	\$'000	\$'000	\$'000
<b>Asset revaluation surplus</b>			
Opening balance	333,716	342,472	351,689
Net result	na	na	na
Increase in asset revaluation surplus	8,757	9,217	9,427
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	342,472	351,689	361,116
<b>Retained surplus</b>			
Opening balance	614,368	639,801	645,190
Net result	25,433	5,389	5,577
Increase in asset revaluation surplus	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na
<b>Total</b>			
Opening balance	948,083	982,273	996,879
Net result	25,433	5,389	5,577
Increase in asset revaluation surplus	8,757	9,217	9,427
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	982,273	996,879	1,011,883



# 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 - Long Term Financial Forecast

### Statement of Financial Position

	Jun-23 Budget	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	81,685	81,340	86,607	89,673	90,286	91,363	98,472	106,741	112,241	117,900
Trade and other receivables	7,468	7,515	7,742	7,954	8,172	8,373	8,626	8,863	9,105	9,379
Inventories	1,595	1,605	1,616	1,627	1,638	1,650	1,663	1,676	1,690	1,741
Contract Assets	517	517	517	517	517	517	517	517	517	533
Other current assets	373	383	394	405	416	427	439	451	463	477
Total current assets	91,638	91,361	96,875	100,175	101,029	102,331	109,717	118,248	124,017	130,029
<b>Non-current assets</b>										
Property, plant & equipment	954,798	970,080	981,027	991,815	1,006,853	1,027,543	1,043,243	1,055,356	1,065,597	1,097,565
Total non-current assets	954,798	970,080	981,027	991,815	1,006,853	1,027,543	1,043,243	1,055,356	1,065,597	1,097,565
<b>Total assets</b>	<b>1,046,437</b>	<b>1,061,441</b>	<b>1,077,902</b>	<b>1,091,990</b>	<b>1,107,882</b>	<b>1,129,874</b>	<b>1,152,959</b>	<b>1,173,604</b>	<b>1,189,614</b>	<b>1,227,594</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	4,414	4,346	4,475	4,595	4,718	4,831	4,974	5,107	5,244	5,401
Contract Liabilities	11,442	11,442	11,442	11,442	11,442	11,442	11,442	11,442	11,442	11,785
Borrowings	1,826	1,749	1,612	1,688	1,911	2,674	3,550	3,876	3,806	3,921
Provisions	4,251	4,357	4,466	4,578	4,692	4,810	4,930	5,053	5,179	5,335
Total current liabilities	21,934	21,895	21,995	22,303	22,763	23,757	24,896	25,478	25,672	26,442
<b>Non-current liabilities</b>										
Borrowings	13,596	14,017	15,358	13,999	14,073	19,479	25,064	25,569	21,962	22,621
Provisions	28,633	28,649	28,665	28,682	28,699	28,717	28,735	28,753	28,772	29,636
Total non-current liabilities	42,229	42,666	44,023	42,681	42,772	48,196	53,799	54,322	50,735	52,257
<b>Total liabilities</b>	<b>64,163</b>	<b>64,561</b>	<b>66,018</b>	<b>64,984</b>	<b>65,535</b>	<b>71,953</b>	<b>78,695</b>	<b>79,800</b>	<b>76,407</b>	<b>78,699</b>
<b>Net community assets</b>	<b>982,274</b>	<b>996,880</b>	<b>1,011,884</b>	<b>1,027,006</b>	<b>1,042,346</b>	<b>1,057,921</b>	<b>1,074,264</b>	<b>1,093,804</b>	<b>1,113,207</b>	<b>1,148,895</b>
<b>Community equity</b>										
Asset revaluation surplus	342,472	351,689	361,117	370,722	380,523	390,555	400,864	411,405	422,127	448,874
Retained surplus	639,801	645,190	650,768	656,285	661,823	667,366	673,400	682,399	691,080	700,022
<b>Total community equity</b>	<b>982,274</b>	<b>996,880</b>	<b>1,011,884</b>	<b>1,027,006</b>	<b>1,042,346</b>	<b>1,057,921</b>	<b>1,074,264</b>	<b>1,093,804</b>	<b>1,113,207</b>	<b>1,148,895</b>



## Maranoa Regional Council - Long Term Financial Forecast

### Statement of Cash Flows

	Jun-23 Budget	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>										
Receipts from customers	67,385	69,514	71,387	73,359	75,369	77,452	79,539	81,736	83,976	86,495
Payments to suppliers and employees	(70,572)	(70,365)	(72,025)	(73,940)	(75,893)	(77,911)	(79,943)	(82,069)	(84,238)	(86,765)
Interest received	763	2,164	2,636	2,751	2,819	2,839	2,867	3,012	3,182	3,277
Rental income	536	522	536	551	566	582	597	614	631	650
Non-capital grants and contributions	22,947	21,601	22,046	22,655	23,276	23,919	24,563	25,242	25,934	26,712
Borrowing costs	(507)	(444)	(444)	(487)	(448)	(458)	(640)	(831)	(852)	(878)
Other cash flows from operating activities	-	(20)	(21)	(22)	(23)	(24)	(24)	(25)	(26)	(27)
<b>Net cash inflow from operating activities</b>	<b>20,551</b>	<b>22,972</b>	<b>24,115</b>	<b>24,867</b>	<b>25,666</b>	<b>26,399</b>	<b>26,959</b>	<b>27,678</b>	<b>28,605</b>	<b>29,464</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(60,431)	(29,350)	(24,963)	(25,792)	(30,083)	(36,937)	(32,036)	(25,475)	(25,054)	(25,806)
Proceeds from sale of property, plant and equipment	572	1,416	638	1,000	459	1,171	1,448	959	1,346	1,386
Grants, subsidies, contributions and donations	25,409	4,273	4,274	4,274	4,275	4,276	4,277	4,278	4,279	4,407
<b>Net cash inflow from investing activities</b>	<b>(34,450)</b>	<b>(23,661)</b>	<b>(20,052)</b>	<b>(20,519)</b>	<b>(25,350)</b>	<b>(31,491)</b>	<b>(26,312)</b>	<b>(20,239)</b>	<b>(19,430)</b>	<b>(20,013)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	-	2,171	2,952	329	1,985	8,080	9,135	4,380	200	200
Repayment of borrowings	(1,762)	(1,826)	(1,749)	(1,612)	(1,688)	(1,911)	(2,674)	(3,550)	(3,876)	(3,992)
<b>Net cash inflow from financing activities</b>	<b>(1,762)</b>	<b>344</b>	<b>1,203</b>	<b>(1,283)</b>	<b>297</b>	<b>6,169</b>	<b>6,461</b>	<b>830</b>	<b>(3,676)</b>	<b>(3,792)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>(15,661)</b>	<b>(345)</b>	<b>5,267</b>	<b>3,066</b>	<b>613</b>	<b>1,077</b>	<b>7,109</b>	<b>8,269</b>	<b>5,500</b>	<b>5,659</b>
<b>Opening cash and cash equivalents</b>	<b>97,346</b>	<b>81,685</b>	<b>81,340</b>	<b>86,607</b>	<b>89,673</b>	<b>90,286</b>	<b>91,363</b>	<b>98,472</b>	<b>106,741</b>	<b>112,241</b>
<b>Closing cash and cash equivalents</b>	<b>81,685</b>	<b>81,340</b>	<b>86,607</b>	<b>89,673</b>	<b>90,286</b>	<b>91,363</b>	<b>98,472</b>	<b>106,741</b>	<b>112,241</b>	<b>117,900</b>

## Maranoa Regional Council - Long Term Financial Forecast

### Statement of Income and Expenditure

	Jun-23 Budget	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>										
<b>Operating revenue</b>										
General rates	35,120	36,082	37,071	38,087	39,130	40,202	41,304	42,436	43,598	44,906
Separate rates	844	867	891	915	940	966	992	1,019	1,047	1,079
Water	3,606	3,705	3,806	3,910	4,018	4,128	4,241	4,357	4,476	4,611
Water consumption, rental and sundries	2,277	2,339	2,403	2,469	2,537	2,607	2,678	2,751	2,827	2,911
Sewerage	2,877	2,956	3,037	3,120	3,205	3,293	3,383	3,476	3,571	3,679
Waste management	1,626	1,671	1,717	1,764	1,812	1,862	1,913	1,965	2,019	2,080
Less: discounts	(1,405)	(1,443)	(1,483)	(1,523)	(1,565)	(1,608)	(1,652)	(1,697)	(1,744)	(1,796)
Less: pensioner remissions	(135)	(139)	(142)	(146)	(150)	(155)	(159)	(163)	(168)	(173)
Net rates, levies and charges	44,810	46,038	47,299	48,595	49,927	51,295	52,700	54,144	55,628	57,297
Fees and charges	3,339	3,430	3,524	3,621	3,720	3,822	3,927	4,034	4,145	4,269
Rental income	509	523	537	552	567	583	599	615	632	651
Interest received	763	2,164	2,636	2,751	2,819	2,839	2,867	3,012	3,182	3,277
Sales revenue	17,932	18,423	18,928	19,447	19,979	20,527	21,089	21,667	22,261	22,929
Other income	1,713	1,760	1,808	1,858	1,909	1,961	2,015	2,070	2,127	2,190
Grants, subsidies, contributions and donations	22,560	21,510	22,099	22,705	23,327	23,966	24,623	25,298	25,991	26,770
Total operating revenue	91,626	93,848	96,833	99,528	102,248	104,993	107,820	110,840	113,964	117,383
<b>Capital revenue</b>										
Grants, subsidies, contributions and donations	25,409	4,273	4,274	4,274	4,275	4,276	4,277	4,278	4,279	4,407
Total revenue	117,035	98,121	101,106	103,802	106,523	109,268	112,097	115,118	118,243	121,790
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	31,593	32,513	33,334	34,176	35,039	35,924	36,832	37,762	38,716	39,878
Materials and services	38,821	37,759	38,793	39,856	40,948	42,070	43,223	44,407	45,624	46,993
Finance costs	651	591	596	643	609	623	810	1,006	1,032	1,063
Depreciation and amortisation	20,537	21,869	22,806	23,609	24,388	25,108	25,198	22,944	24,190	24,915
Total expenses	91,602	92,732	95,529	98,285	100,984	103,726	106,062	106,119	109,562	112,849

## Maranoa Regional Council - Long Term Financial Forecast

### Statement of Income and Expenditure

	Jun-23 Budget	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
Net result	25,433	5,389	5,577	5,517	5,538	5,543	6,034	8,999	8,681	8,942
Operating result										
Operating revenue	91,626	93,848	96,833	99,528	102,248	104,993	107,820	110,840	113,964	117,383
Operating expenses	91,602	92,732	95,529	98,285	100,984	103,726	106,062	106,119	109,562	112,849
Operating result	24	1,117	1,304	1,244	1,264	1,267	1,758	4,721	4,403	4,535



## Maranoa Regional Council - Long Term Financial Forecast

### Statement of Changes in Equity

	Jun-23 Budget	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Asset revaluation surplus</b>										
Opening balance	333,716	342,472	351,689	361,117	370,722	380,523	390,555	400,864	411,405	422,127
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	8,757	9,217	9,427	9,605	9,802	10,032	10,309	10,541	10,722	26,747
Internal payments made	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	342,472	351,689	361,117	370,722	380,523	390,555	400,864	411,405	422,127	448,874
<b>Retained surplus</b>										
Opening balance	614,368	639,801	645,190	650,768	656,285	661,823	667,366	673,400	682,399	691,080
Net result	25,433	5,389	5,577	5,517	5,538	5,543	6,034	8,999	8,681	8,942
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
<b>Total</b>										
Opening balance	948,084	982,274	996,880	1,011,884	1,027,006	1,042,346	1,057,921	1,074,264	1,093,804	1,113,207
Net result	25,433	5,389	5,577	5,517	5,538	5,543	6,034	8,999	8,681	8,942
Increase in asset revaluation surplus	8,757	9,217	9,427	9,605	9,802	10,032	10,309	10,541	10,722	26,747
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	982,274	996,880	1,011,884	1,027,006	1,042,346	1,057,921	1,074,264	1,093,804	1,113,207	1,148,895

# Revenue Statement 2022/23

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

*(2) The budget must also include-*

*(b) a revenue statement; and*



A large, ancient baobab tree stands prominently in the foreground, its thick, textured trunk and sprawling branches filling much of the frame. The tree is surrounded by other lush green trees in a park-like setting. Sunlight filters through the dense foliage, creating a warm, dappled light effect on the ground and the tree's trunk. The sky is visible through the canopy, showing a clear blue hue.

# Revenue Statement

## 2022-23

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# Revenue Statement 2022/23

## 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 2022/23 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 2022/23

Rates and Charges Rebate and Concession Policy (as amended from time to time)

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

## 3. ADMINISTRATION

### 3.1 ISSUE OF RATES

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

### 3.2 PAYMENT PERIOD

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

### 3.3 PROMPT PAYMENT DISCOUNT

Discount at the rate of five percent (5%) will be allowed on general rates only provided the full amount of all rates and charges including arrears and interest to the date of payment, less any discount entitlement, is paid on or before the due date.

### **3.4 INTEREST ON ARREARS**

All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue. Rates and charges which remain outstanding for sixty

(60) days after the date of issue will incur interest (pursuant to Section 133 of the *Local Government Regulation 2012*) at a rate of four hundredths percent (4%) per annum compounding on daily balances. The rate of interest will be determined annually by Council resolution.

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

### **3.5 PAYMENT ARRANGEMENTS - RATES & CHARGES PAYABLE**

Council may enter into an arrangement to pay rates and charges by way of a payment schedule. Payment arrangements will include a premium equal to the amount of interest which would have been charged (4% - Refer 3.4) if the arrangement had not been entered into.

Council may approve a waiver of the premium, provided that the specified conditions of the arrangement are met, and all outstanding rates and charges are fully paid by the end of the current financial year. Requests for Payment Arrangements are by application and considered in accordance with Council's Rate Recovery Policy.

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

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

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

### **3.7 RECOVERY OF UNPAID RATES & CHARGES**

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

## **4. GENERAL RATES**

Council makes and levies differential general rates with properties identified using category descriptions, and land use codes as supplied by the Department of Resources (included in Attachment 2). In the 2022/23 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				
New Diff Cat	Description	Rate in the Dollar Proposed	Min General Rate Proposed	Capped %
1	Residential A (\$1 to \$40,000)	0.01774100	\$470	0%
2	Residential B (\$40,001 to \$70,000)	0.01591200	\$710	0%
3	Residential C (>\$70,000)	0.01175400	\$1,115	0%
4	Residential D Not in use			
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000)	0.02968300	\$627	0%
6	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000)	0.01820300	\$1,188	0%
7	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000)	0.01092200	\$1,275	0%
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	0.00989200	\$2,184	0%
9	Rural >=20ha - <80ha	0.00523700	\$627	0%
10	Rural 80 to 1,000ha	0.00437300	\$758	0%
11	Rural 1,000 to 5,000ha	0.00408600	\$758	0%
12	Rural 5,000 to 15,000ha	0.00381000	\$915	0%
13	Rural 15,000 to 25,000ha	0.00367800	\$3,642	0%
14	Rural 25,000 to 50,000ha	0.00355700	\$4,802	0%
15	Rural >50,000ha	0.00315300	\$9,459	0%
16	Pump Sites and Bores	0.01229700	\$331	No Cap
17	Intensive Animal Ind (1,000-1,999 SCU)	0.00346200	\$1,556	No Cap
18	Intensive Animal Ind (2,000-2,999 SCU)	0.00253000	\$3,112	No Cap
19	Intensive Animal Ind (3,000-3,999 SCU)	0.00260300	\$4,668	No Cap
20	Intensive Animal Ind (4,000-4,999 SCU)	0.00555700	\$6,224	No Cap

Category				
New Diff Cat	Description	Rate in the Dollar Proposed	Min General Rate Proposed	Capped %
21	Intensive Animal Ind (5,000-7,499 SCU)	0.00555700	\$7,780	No Cap
22	Intensive Animal Ind (7,500-9,999 SCU)	0.00555700	\$11,669	No Cap
23	Intensive Animal Ind (10,000-14,999 SCU)	0.00555700	\$15,559	No Cap
24	Intensive Animal Ind (15,000-19,999 SCU)	0.00555700	\$23,338	No Cap
25	Intensive Animal Ind ( $\geq 20,000$ SCU)	0.00555700	\$31,118	No Cap
26	Accommodation, Caravan parks, Hotels and Motels	0.00730900	\$744	0%
27	Commercial	0.00738000	\$744	0%
28	Commercial/Industrial (Building Unit/Group Title)	0.01099500	\$744	0%
29	Commercial / Industrial $>10$ Ha	0.00667800	\$744	0%
30	Shopping Centre	0.00618000	\$74,660	No Cap
31	Community Purposes	0.00422100	\$597	0%
32	Industry	0.01079600	\$744	0%
33	Service Stations, Large Transport terminals	0.01009800	\$744	0%
34	Abattoir $< 75,000$ kills	0.00736000	\$627	No Cap
35	Abattoir $\geq 75,000$ kills	0.00736000	\$758	No Cap
36	Refinery	18.51896865	\$262,823	No Cap
37	Transformers	0.09180255	\$2,000	No Cap
38	Transformers 1 - 10MVA	0.09180255	\$20,000	No Cap
39	Transformers $>10$ MVA	0.09180255	\$60,000	No Cap
40	Solar Farm 1 MW to $< 10$ MW	0.00736000	\$3,563	No Cap
41	Solar Farm 10 MW to $< 20$ MW	0.00736000	\$10,689	No Cap
42	Solar Farm 20 MW to $< 40$ MW	0.00736000	\$21,378	No Cap
43	Solar Farm 40 MW to $< 60$ MW	0.00736000	\$35,630	No Cap

Category				
New Diff Cat	Description	Rate in the Dollar Proposed	Min General Rate Proposed	Capped %
44	Solar Farm 60 MW to < 100 MW	0.00736000	\$57,008	No Cap
45	Solar Farm 100 MW to < 200 MW	0.00736000	\$106,890	No Cap
46	Solar Farm 200 MW to < 300 MW	0.00736000	\$178,150	No Cap
47	Solar Farm 300 MW to < 400 MW	0.00736000	\$249,410	No Cap
48	Solar Farm 400 MW to < 500 MW	0.00736000	\$320,670	No Cap
49	Solar Farm >= 500 MW	0.00736000	\$391,930	No Cap
50	Extractive/Waste A(<=5000tpa,<=1ha)	0.00467460	\$886	No Cap
51	Extractive/Waste Ind B(5,001-20,000tpa)	0.00467460	\$1,516	No Cap
52	Extractive/Waste Ind C(20,001-50,000tpa)	0.00467460	\$6,064	No Cap
53	Extractive/Waste D(50,001-100,000tpa)	0.00467460	\$12,128	No Cap
54	Extractive/Waste E (100,001-200,000tpa)	0.00868140	\$24,255	No Cap
55	Extractive/Waste F (200,001-500,000tpa)	0.01068480	\$36,383	No Cap
56	Extractive/Waste Ind G (>500,000tpa)	0.01268820	\$72,765	No Cap
57	Extractive/Waste H(1ha-50ha, tpa unknown)	0.01268820	\$6,064	No Cap
58	Extractive/Waste I(>50ha, tpa unknown)	0.01268820	\$24,255	No Cap
59	Accommodation Work Camps - D (1-20)	0.11581100	\$3,358	No Cap
60	Accommodation Work Camps - E (21-50)	0.51362000	\$35,259	No Cap
61	Accommodation Work Camps - F (51-150)	0.18283375	\$85,631	No Cap
62	Accommodation Work Camps - G (151-250)	0.66141200	\$253,528	No Cap
63	Large Accommodation Work Camps - A (251-500)	0.66141169	\$421,428	No Cap

Category				
New Diff Cat	Description	Rate in the Dollar Proposed	Min General Rate Proposed	Capped %
64	Large Accommodation Work Camps - B (501-750)	0.66141200	\$841,179	No Cap
65	Accom Wk Camps - C (>750)	0.66141200	\$1,260,929	No Cap
66	Lge Accom Wk Camp Urban A (251-500)	0.44471400	\$421,428	No Cap
67	Lge Accom Wk Camp Urban B (501-750)	0.44471400	\$841,179	No Cap
68	Lge Wk Camp Urban C (>750)	0.44471400	\$1,260,929	No Cap
69	Other Gas & Oil - A (<=6ha)	0.85336545	\$25,759	No Cap
70	Other Gas & Oil - B (>6ha-1,000ha)	1.13782095	\$41,088	No Cap
71	Other Gas & Oil - C (>1,000ha)	1.38014940	\$101,140	No Cap
72	Petroleum Leases - A (<=30,000ha)	1.68329842	\$111,594	No Cap
73	Petroleum Leases - B conventional gas >10,000Ha	1.68329842	\$202,604	No Cap
74	Petroleum Leases - C (>30,000ha)	1.68329842	\$435,000	No Cap
80	Other Land (not categorised elsewhere)	0.02020100	\$744	0%
90	Blank	0.00000000	\$0	No Cap
91	Blank	0.00000000	\$0	No Cap

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

Council will limit increases in differential general rates levied in the previous year to a maximum stated percentage for those differential rating categories identified in Table 1 – Differential General Rates.

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

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

- d) There has been a change in the differential rating category during the 2022/23 financial year; or
- e) The rating category of the land in 2021/22 financial year, changes in the 2022/23 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	2022/23 Charge
Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin	\$267.94
each additional 240 Litre wheelie bin	\$267.94
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$535.88
Industrial Bin Service	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$474.38
Industrial Bin – 1 weekly collection	\$948.76
Industrial Bin – 2 weekly collection	\$1,897.54
Industrial Bin – 3 weekly collection	\$2,846.30
Industrial Bin – 1 fortnightly collection	\$474.38

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	2022/23 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$219.66
Urinal (600mm) <sup>(1) (3)</sup>	\$439.34
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$820.12
Urinal (> 1200mm) additional rate per 600mm	\$336.82
1st Pedestal	\$439.34
2nd Pedestal	\$380.78
Additional Pedestals (per pedestal)	\$336.82
Government Pedestals	\$600.44
<b>Other Services</b>	
Trade Waste <sup>(2)</sup>	
Category 0	Nil
Category 1	\$300.00
Category 2	\$400.00
Category 3	\$600.00

(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.

Category 0 = (potential trade waste discharge) must use less than 300KL of water per annum.

Category 1 = Low volume discharges – <500KL per annum

Category 2 = High volume discharges - >500KL per annum

Category 3 = High strength discharges – any volume per annum

(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 2022 to 30 June 2023, the basis of the water charges for those properties capable of accessing a water service will comprise of:

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

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

### 10.1.1 Metered Potable Water Access Infrastructure Charge

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

Table 4 – Metered Potable Water Access Infrastructure Charge	
Description	2022/23 Charge
Vacant (i.e. No connection)	\$248.40
20mm meter connection	\$496.80
25mm meter connection	\$775.00
30mm meter connection	\$1,117.82
40mm meter connection	\$1,987.22
50mm meter connection	\$3,105.04
60mm meter connection	\$4,471.28
70mm meter connection	\$6,056.40
80mm meter connection	\$7,948.94
90mm meter connection	\$10,011.58
100mm meter connection	\$12,420.24
150mm meter connection	\$15,525.30

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 95 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 2022/23 financial year, the first billing period will comprise usage for the period 1 June 2022 to 30 November 2022 (with readings to occur no greater than 14 days prior to or post 1 June 2022 and 30 November 2022). For the 2022/23 financial year, the second billing period will comprise usage for the period 1 December 2022 to 31 May 2023 (with readings to occur no greater than 14 days prior to or post 1 December 2022 and 31 May 2023).

## 10.2 Unmetered Potable Water Service Charge

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

Table 5 – Unmetered Potable Water Service Charge				
Classification (Areas shown below are total building “Floor Areas”)	Estimated average water usage of the consumers within group (kL)	\$/Unit	Allocated Units	2022/23 Charge
<b>Commercial, Industrial</b>				
0 - 833.91 m <sup>2</sup>	750	\$11.74	64	\$751.36
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$11.74	106	\$1,244.44
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$11.74	5	\$58.70
<b>Laundries, Butchers, Bakers, Garages</b>				
0 - 200 m <sup>2</sup>	750	\$11.74	64	\$751.36
201 - 400 m <sup>2</sup>	1,406	\$11.74	120	\$1,408.80
401 - 1,600 m <sup>2</sup>	1,828	\$11.74	156	\$1,831.44
<b>Public Halls, Public Theatres, Meeting Places, Community Clubs &amp; Associations</b>				
0 - 200 m <sup>2</sup>	433	\$11.74	37	\$434.38
201 - 600 m <sup>2</sup>	843	\$11.74	72	\$845.28
<b>Hotels</b>				
Hotels	2,625	\$11.74	224	\$2,629.76
<b>Bowls Clubs, Golf Clubs</b>				
Bowls Club	1,875	\$11.74	160	\$1,878.40
Golf Club	1,875	\$11.74	160	\$1,878.40
<b>Places of Worship</b>				
Churches	433	\$11.74	37	\$434.38

### 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)	2022/23 Charge
Vacant land water supply connection	1	222	\$354.44
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$354.44
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$354.44
Private residence / flat with one business	1.5	333	531.64
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$708.84
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,063.28
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,417.70
State/Pre-School	7	1,554	\$2,480.98

## 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 0.0001717 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works. The overall plan for the State Government Precept Special Rate is as follows:

- The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
- The rateable land to which the special rate applies is all rateable land categorised as Category 10 - 15 inclusive – Rural > = 80 ha, in the 2022/23 financial year.
- The estimated cost of carrying out the overall plan is \$ 408,204. The State Government Precept Special Rate will levy an estimated \$ 408,204 towards the total estimated cost of carrying out the activity.
- The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier



fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

## 11.2 Pest Management Special Rate

Council has made a special rate to be known as the ("Pest Management Special Rate") of 0.000174902 cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.

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

- i) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
- ii) The rateable land to which the special rate applies is all rateable land categorised as Category 10 - 15 inclusive – Rural > = 80 ha in the 2022/23 financial year.
- iii) The estimated cost of carrying out the activity the subject of the overall plan is \$538,000. The Pest Management Special Rate will levy an estimated \$ 415,000 towards the total estimated cost of carrying out the activity.
- iv) The estimated time for carrying out the overall plan is 1 year.

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

## 11.3 Rural Fire Brigade Special Charge

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

Table 7 – Rural Fire Brigade Special Charge	
Rural Fire Brigade	2022/23 Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

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

- i) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
- ii) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being

served within each Rural Fire Brigade boundary, as identified in the attached QFES Map for each Brigade (Appendix 7 - 10).

- iii) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
- iv) The estimated time for carrying out the overall plan is 1 year.

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

## **12. CONCESSIONS**

### **12.1 Pensioner Concession**

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

In accordance with Section 120 (1) (a) of the *Local Government Regulation 2012*, Council has adopted a Pensioner Rate Concession Policy that grants pensioners a concession of 50% of the general rate, with a maximum limit of \$235.00 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 and consumption charges to certain organisations where the land use is considered to contribute to the social, cultural or sporting welfare of the community in accordance with the Rates and Charges Rebates and Concessions Policy.

### **12.3 Hardship Concession**

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

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

### **12.4 Other Concessions**

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

be considered by Council on a case by case basis.

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

### **13. COST RECOVERY AND OTHER FEES AND CHARGES**

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

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

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

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

Council's Fees and Charges Schedule details the fees and charges adopted by Council.

### **14. OTHER STATE GOVERNMENT LEVIES**

Maranoa Regional Council will collect, if required, other levies introduced during the 2022/23 financial year on behalf of the Queensland Government.

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

### **PART A – ADMINISTRATION**

#### **1.0 DISCOUNT FOR PROMPT PAYMENT**

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

##### **Payments made after the due date**

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

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

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

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

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

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

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

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

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

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

Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/disconnection to power supply) and the ratepayer has a history of timely payments and will sign a statutory declaration outlining reasons.

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

#### **2.0 PAYMENT ARRANGEMENTS**

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

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

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

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

## PART B – DIFFERENTIAL GENERAL RATES

### 3.0 Differential Rating Categories and Criteria

Council makes and levies differential general rates with properties identified using category descriptions and land use codes from the Department of Resources (Table 1 – Differential Rating Categories 2021/22). 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 – still the same

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

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

Table 1 Differential General Rates		
Category		
New Diff Cat	Description	Identification
1	Residential A (\$1 to \$40,000) – Land used or capable of being used for residential purposes which has a rating valuation greater than \$1 or less than or equal to \$40,000	Land having land use codes of 01,02,03,06,08,09,72
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential purposes which has a rating valuation more than \$40,000 but less than or equal to \$70,000	Land having land use codes of 01,02,03,06,08,09,72
3	Residential C (>\$70,000) Land used or capable of being used for residential purposes which has a rating valuation more than \$70,000	Land having land use codes of 01,02,03,06,08,09,72
4	Residential D Not in use	Not in use



<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000) 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 code of 03,04,05,06,60-87,89,93,94
6	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000) - 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 more than \$40,000 and less than or equal to \$70,000 which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
7	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000) - 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 more than \$70,000 or less than or equal to \$200,000 which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has a rating valuation of greater than \$200,000 which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
9	Rural >=20ha - <80ha - 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 code of 04,05,06,60-89,93,94
10	Rural 80 to 1,000ha - 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 code of 04,05,06,60-89,93,94
11	Rural 1,000 to 5,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 1000ha but less than 5000 hectares which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
12	Rural 5,000 to 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5000 ha but less than 15000 hectares which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
13	Rural 15,000 to 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 ha but less than 25,000 hectares which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000ha but less than 50,000 hectares which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94

<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
16	Pump Sites and 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 us code of 95
17	Intensive Animal Ind (1,000-1,999 SCU) – 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 1000 and less than or equal to 1999 SCU	Land having the land use code of 62,65 or 66 or has an alternative land use with an intensive animal industry approval
18	Intensive Animal Ind (2,000-2,999 SCU) - 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 2000 and less than or equal to 2999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
19	Intensive Animal Ind (3,000-3,999 SCU) - 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 3000 and less than or equal to 3999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
20	Intensive Animal Ind (4,000-4,999 SCU) - 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 4000 and less than or equal to 4999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
21	Intensive Animal Ind (5,000-7,499 SCU) - 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 5000 and less than or equal to 7499 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
22	Intensive Animal Ind (7,500-9,999 SCU) - 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 7500 and less than or equal to 9999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
23	Intensive Animal Ind (10,000-14,999 SCU) - 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 10000 and less than or equal to 14999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval

<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
24	Intensive Animal Ind (15,000-19,999 SCU) - 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 15000 and less than or equal to 19999 SCU	Land having the land use code of 62,64, 65 or 66 with an intensive animal industry approval
25	Intensive Animal Ind ( $\geq 20,000$ SCU) - 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 greater than 20,000 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 61 - 68	Land having the land use code of 42,43,47,48 and 49
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than where land is included in category 10 – 12 or 29 - 38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
28	Commercial/Industrial (Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes (Building Unit/Group Title) other than where land is included in category 10 – 12 or 29 - 38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99  Do we take out 47 and 48 and 49? As it is in above
29	Commercial / Industrial $>10$ Ha – 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 code of 01,04,06-39,41-48,72,92,96,97 or 99
30	Shopping Centre – Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m <sup>2</sup> where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	Land having the land use code of 12 - 16
31	Community Purposes – 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 code of 48, 50 -59
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in category 26,27,28,29 and 30 or where land is included in category 59 – 68.	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
33	Service Stations, Large Transport terminals	Land having the land use code of 29 and 30

<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
34	Abattoir < 75,000 kills – Land used in whole or in part as an abattoir with less than 75000 kills annually	Left intentionally blank
35	Abattoir >= 75,000 kills - Land used in whole or in part as an abattoir with greater than 75000 kills annually	Left intentionally blank
36	Refinery – Land used for the purpose of a gas refinery or separation plant	Land having a land use code of 31
37	Transformers – Land use wholly or in part for a transformer	Land having a land use code of 91
38	Transformers 1 - 10MVA - Land use wholly or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	Land having a land use code of 91
39	Transformers >10MVA - Land use wholly or in part for a transformer with greater than 10 MVA	Land having a land use code of 91
40	Solar Farm 1 MW to < 10 MW Land used in whole or in part as a solar farm with a combined output capacity with more than 1 MW and less than 10 MW	Left intentionally blank
41	Solar Farm 10 MW to < 20 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 10 MW and less than 20 MW	Left intentionally blank
42	Solar Farm 20 MW to < 40 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 20 MW and less than 40 MW	Left intentionally blank
43	Solar Farm 40 MW to < 60 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 40 MW and less than 60 MW	Left intentionally blank
44	Solar Farm 60 MW to < 100 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 60 MW and less than 100 MW	Left intentionally blank
45	Solar Farm 100 MW to < 200 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 100 MW and less than 200 MW	Left intentionally blank
46	Solar Farm 200 MW to < 300 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 200 MW and less than 300 MW	Left intentionally blank
47	Solar Farm 300 MW to < 400 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 300 MW and less than 400 MW	Left intentionally blank
48	Solar Farm 400 MW to < 500 MW - Land used in whole or in part as a solar farm with a combined output capacity with more than 400 MW and less than 500 MW	Left intentionally blank

<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
49	Solar Farm $\geq 500$ MW - Land used in whole or in part as a solar farm with a combined output capacity with equal to or more than 500 MW	Left intentionally blank
50	Extractive/Waste A( $\leq 5000$ tpa, $\leq 1$ ha) – Land used in whole or in part of the purposes 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 5000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
51	Extractive/Waste Ind B(5,001-20,000tpa) - Land used in whole or in part of the purposes 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 greater than 5000tpa and less than or equal to 20,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
52	Extractive/Waste Ind C(20,001-50,000tpa) - Land used in whole or in part of the purposes 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 greater than 20,000tpa and less than or equal to 50,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
53	Extractive/Waste D(50,001-100,000tpa) - Land used in whole or in part of the purposes 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 greater than 50000tpa and less than or equal to 100,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part of the purposes 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 greater than 100,000tpa and less than or equal to 200,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part of the purposes 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 greater than 200,000tpa and less than or equal to 500,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
56	Extractive/Waste Ind G ( $>500,000$ tpa) - Land used in whole or in part of the purposes 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 greater than 500,000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
57	Extractive/Waste H(1ha-50ha,tpa unknown)- Land used in whole or in part of the purposes of extractive industry	Land having the land use code of 40 or has an alternative land use

<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
	and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is 1ha – 50ha and the tonnage per annum is unknown.	with an extractive and/or waste receival approval
58	Extractive/Waste I(>50ha, tpa unknown) - Land used in whole or in part of the purposes 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 greater than 50ha and the tonnage per annum is unknown.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
59	Accommodation Work Camps - D (1-20) Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank
60	Accommodation Work Camps - E (21-50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation unit but less than or equal to 50 accommodation units	Intentionally left blank
61	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 or equal to 51 accommodation unit but less than or equal to 150 accommodation units-	Intentionally left blank
62	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 or equal to 151 accommodation unit but less than or equal to 250 accommodation units	Intentionally left blank
63	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 unit but less than or equal to 500 accommodation units	Intentionally left blank
64	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 unit but less than or equal to 750 accommodation units	Intentionally left blank
65	Accom Wk 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	Intentionally left blank
66	Lge Accom Wk Camp Urban 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	Intentionally left blank



<b>Table 1 Differential General Rates</b>		
<b>Category</b>		
<b>New Diff Cat</b>	<b>Description</b>	<b>Identification</b>
	accommodation unit but less than or equal to 500 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
67	Lge Accommod Wk Camp Urban B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with more than 500 accommodation units and less than or equal to 750 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	Intentionally left blank
68	Lge Wk Camp Urban 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 in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	Intentionally left blank
69	Other 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 36 or 59 - 68	Land having the land use code of 31,35 or 36
70	Other 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 ha and less than or equal to 1000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
71	Other 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 1000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
72	Petroleum Leases - A (<=30,000ha) – Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	Land having the land use code of 40
73	Petroleum Leases, B conventional gas >10,000Ha - Petroleum leases – conventional gas - issued within the Region with an area greater than 10,000 hectares.	Land having the land use code of 40
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares.	Land having the land use code of 40
80	Other Land (not categorised elsewhere) – Land not included in any of the other categories.	Left intentionally blank
90	Petroleum Leases - removed	Land having the land use code of 40
91	Petroleum Leases not in use - removed	Land having the land use code of 40

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

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

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

**\* For categories 59 - 68 the following definitions apply:**

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

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

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

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

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

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

## **PART C – UTILITY CHARGES**

### **5.0 WASTE MANAGEMENT UTILITY CHARGES**

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

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

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

#### **5.1 SEWERAGE UTILITY CHARGES**

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

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

- Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.

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

Council may elect to not levy sewerage charges against vacant land that is effectively incapable of further development or improvement. The landowner 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*.

(vi) Strata title properties are levied a minimum metered potable water access infrastructure charge per strata title lot equivalent to the 20mm meter connection for metered potable water access infrastructure charge.

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

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

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

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

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

## **6.3 Unmetered Non-Potable Water Charge - Surat**

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

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

## PART D – COUNCIL CONCESSIONS

### 7.0 COUNCIL CONCESSIONS

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

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

#### 7.1 Pensioner Concession

An approved pensioner shall be -

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

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

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

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

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

Table 1 - Council General Rate Pensioner Concession		
Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$235.00

#### 7.2 Non-Profit Community Organisation Concession

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

#### 7.3 Other Concession

Concessions are also available for general rates for:

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

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

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

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

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

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

In addition to Council's Pensioner Concession, the State Government provides a subsidy to approved pensioners.

This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the Department of Communities, Disability Services and Seniors.

This subsidy is paid by the State Government to Council to be passed on to approved pensioners.

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

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

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



## ATTACHMENT 2 - LAND USE CODES

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

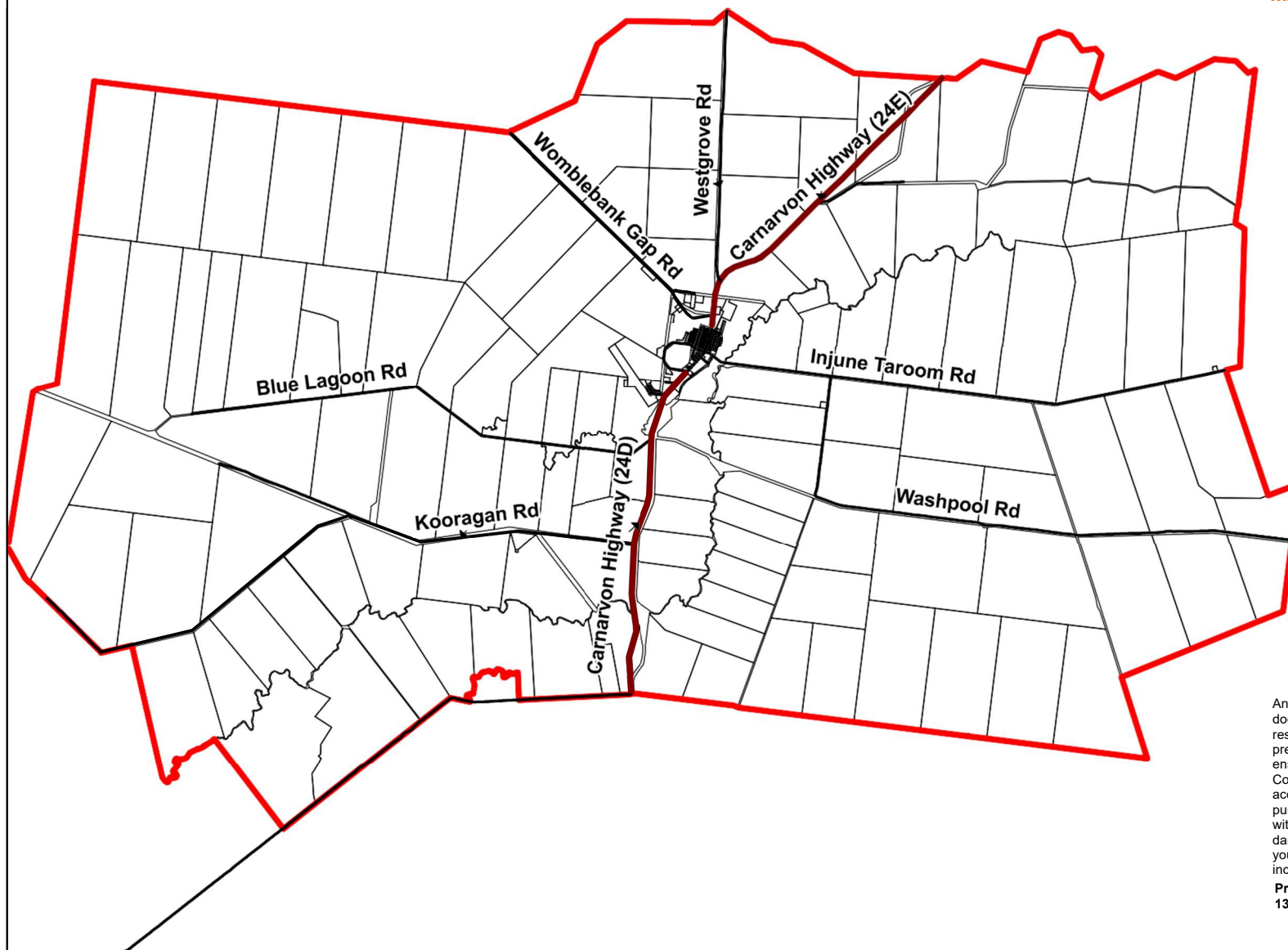
Land Use Codes	
23	Retail Warehouse
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)
25	Professional Offices
26	Funeral Parlour
27	Hospital, Conv. Homes (Medical Care) Private
Transport & Storage	
28	Warehouse & Bulk Stores
29	Transport Terminal
30	Service Station
31	Oil Depot & Refinery
32	Wharves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

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

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

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

## Rating Locality INJUNE



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Appendix 2

MARANOA REGIONAL COUNCIL

## Rating Locality MITCHELL



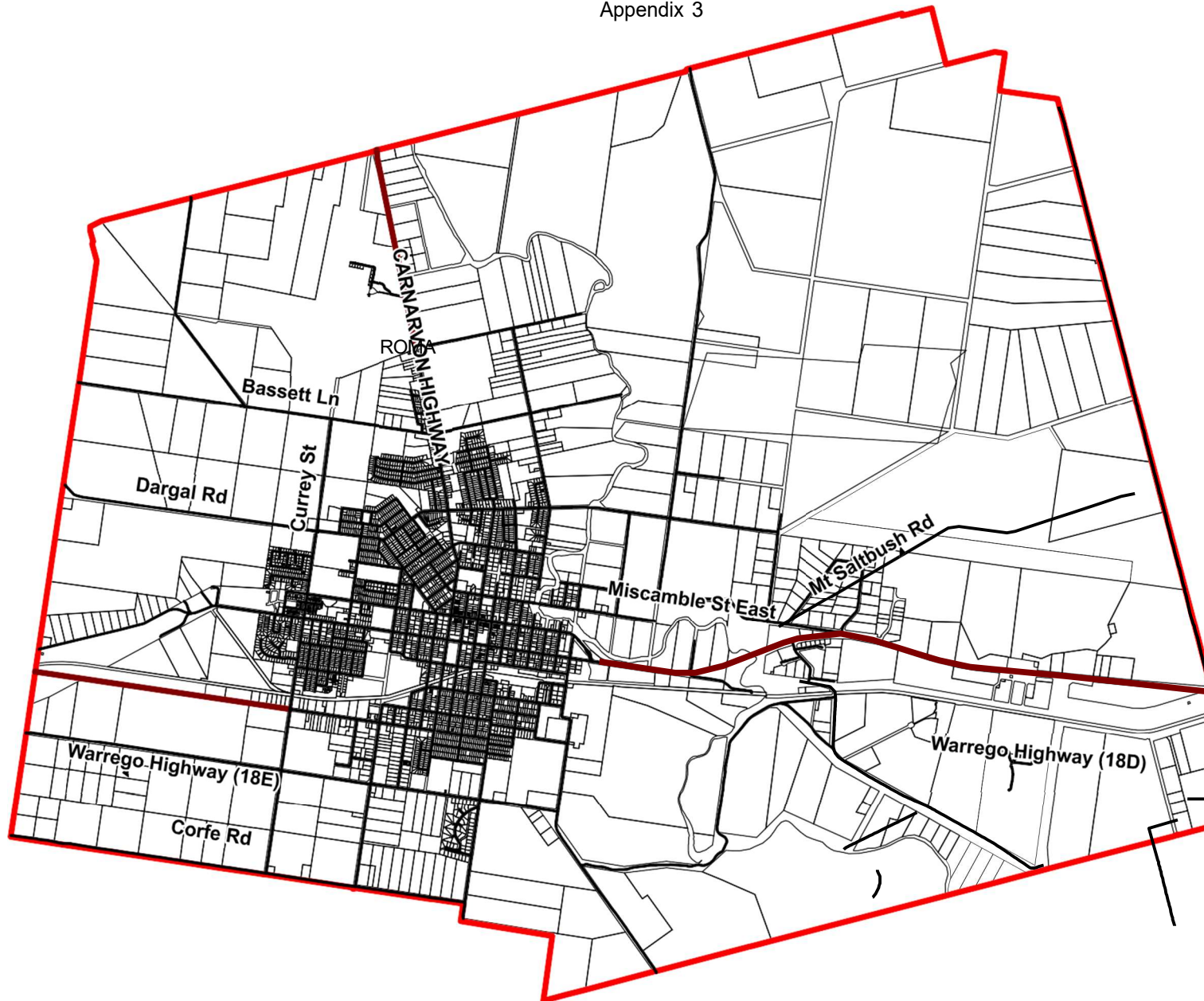
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## Rating Locality ROMA



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## Appendix 4

MARANOA REGIONAL COUNCIL

## Rating Locality SURAT



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## Rating Locality WALLUMBILLA



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## Rating Locality YULEBA



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**Amby Town  
Rural Fire  
Brigade Area**



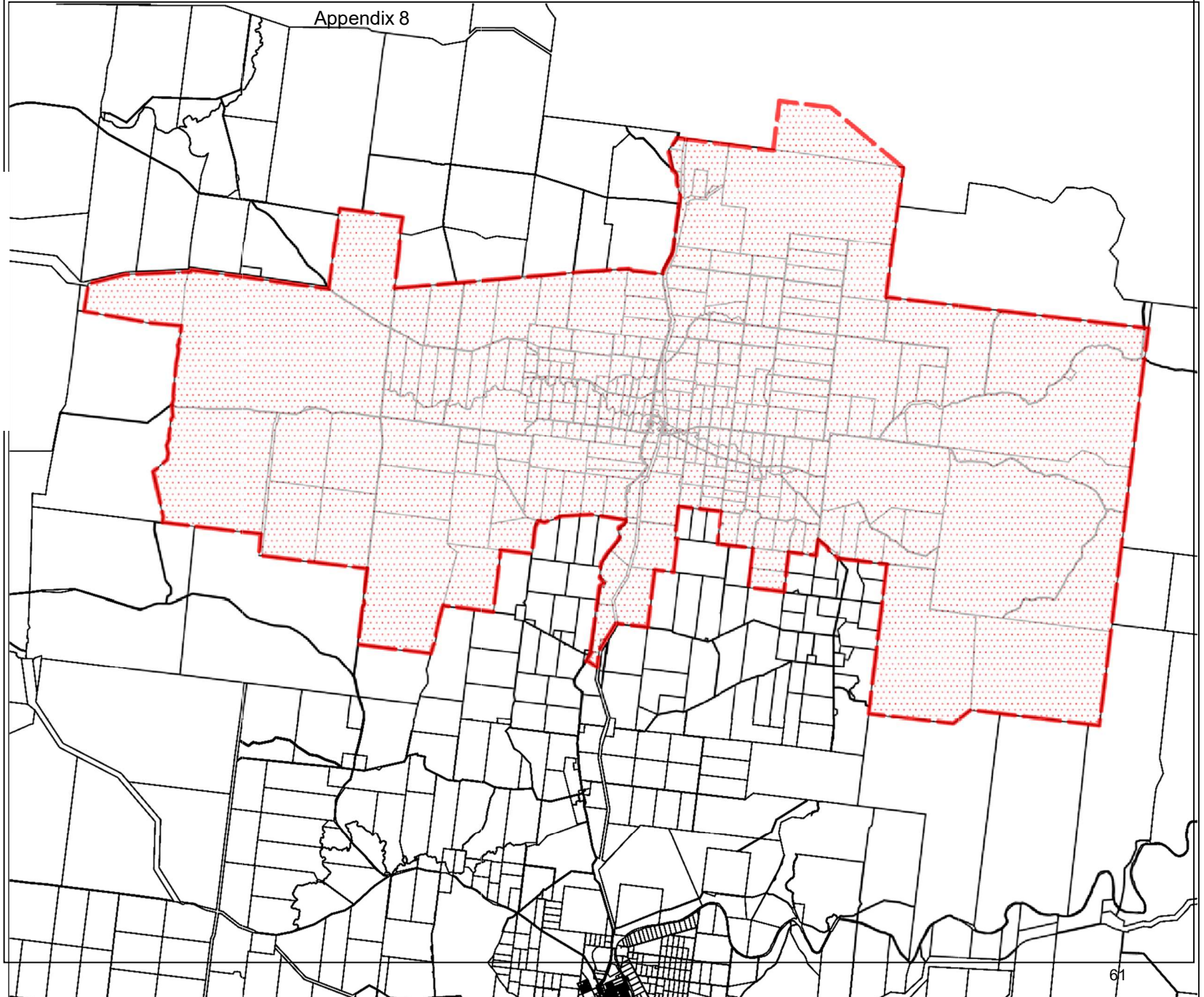
## Appendix 8

# Mungallala Rural Fire Brigade Area

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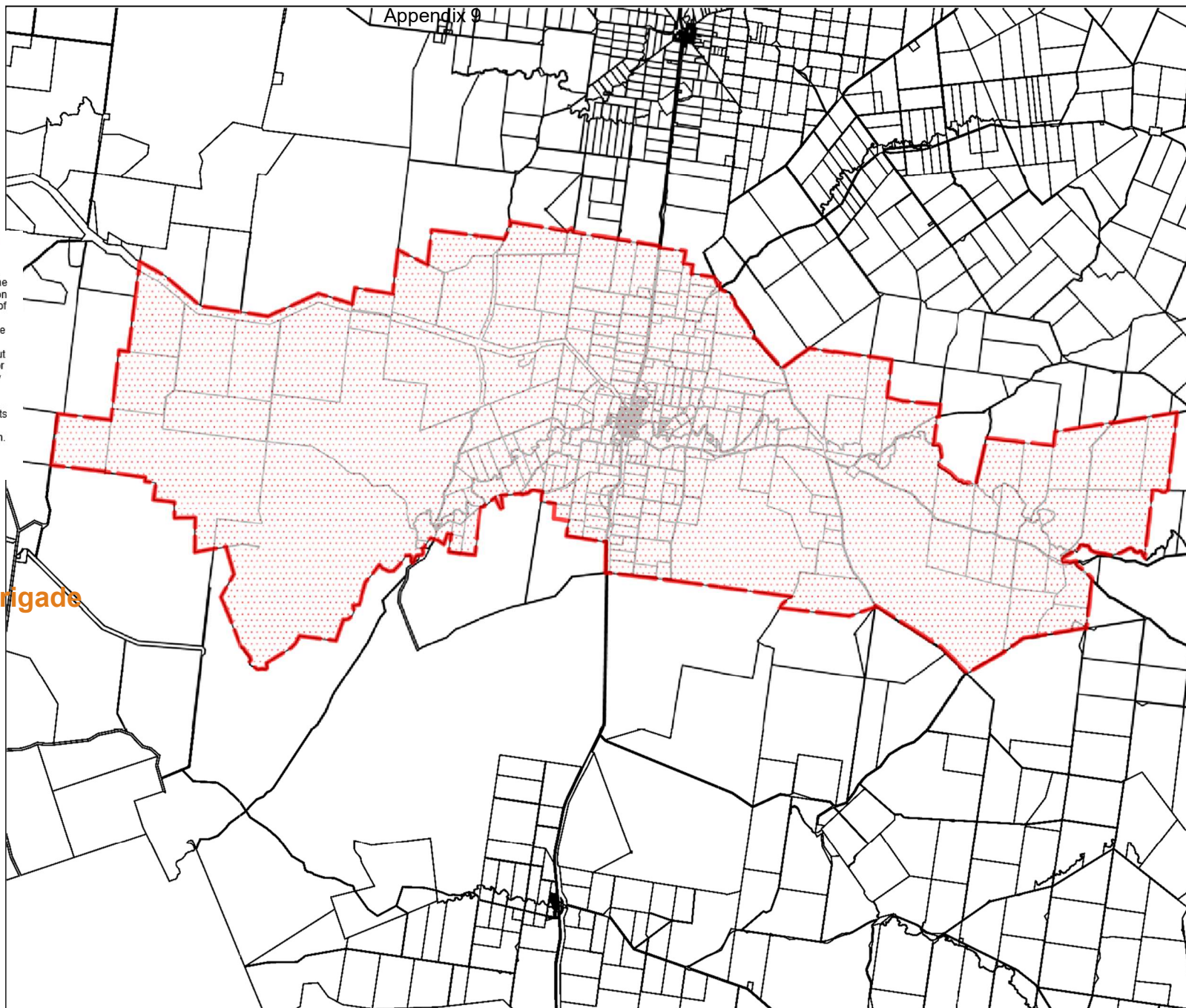


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Date Issued: 13/07/2017 |

### Yuleba Rural Fire Brigade Area





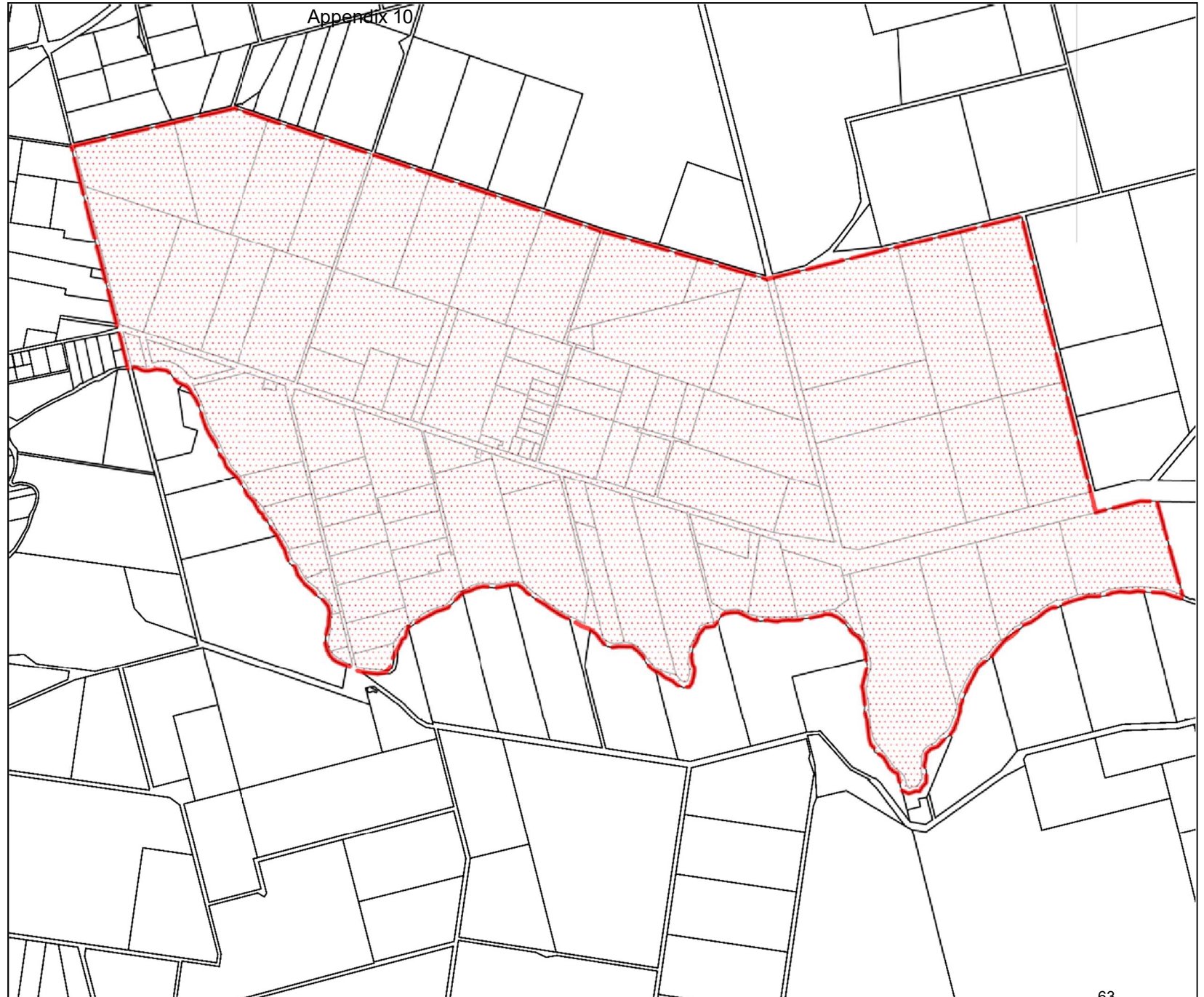
## Orange Hill Rural Fire Brigade Area

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Date Issued: 13/07/2017 |



# Revenue Policy 2022/23

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

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

# Revenue Policy 2022/23

## 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 2022/23 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 2022/23 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 2022/23 for the owner categories, or in some circumstances occupier categories, and properties used for the listed purposes.

#### **(a) Pensioner Concession**

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

#### **(b) Non-Profit Community Organisation Concession**

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

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



**(c) Hardship Concession**

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

**(d) Other Concessions**

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

**1.4 Recovery of Unpaid Amounts of Rates and Charges**

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

- Fairness & Equity - by treating all ratepayers in similar circumstances in the same manner; and by making every attempt to follow-up on outstanding rates and charges prior to taking legal action;
- Transparency – by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
- Efficiency – by making the process used to recover outstanding rates and charges simple to administer and cost-effective.
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations.

**1.5. Charges for Local Government Services and Facilities**

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

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

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

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

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

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

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

### **1.5.2 Other ('Commercial') Fees & Charges**

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

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

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

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

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

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

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

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

## **1.7 Funding of New Development**

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

## **Special Provisions**

N/A

**Related Policies and Legislation**

*Local Government Act 2009*

*Local Government Regulation 2012*

**Associated Documents**

*Revenue Statement*

*Rates & Charges Rebates & Concessions*

*Fees and Charges Register*

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

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

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

*Local Government Regulation 2012*

*Section 18 – Reforming a significant business activity*

- (1) *The local government must identify and assess each new significant business activity for possible reform.*
- (2) *If the local government decides to reform the significant business activity, the reform must 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 for a financial year (the current financial year).*
- (2) *If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

*Note—*

*See, however, the South-East Queensland Water (Distribution and Retail Restructuring) Act 2009.*

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

*Local Government Regulation 2012*

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

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

An assessment of the revised budget of business activities in 2021/22 against the threshold for significant business activities for 2022/23 indicates that there is no business activity that meets the criteria for being a significant business activity.

<b>Business Activity</b>	<b>Section 45 information (Previous year financial information/budget)</b>	<b>Significant Business Activity</b>
Quarry operations	\$ 5,575,491	No
Saleyards	\$ 3,535,765	No
Waste management	\$ 3,679,213	No
Airport	\$ 2,316,084	No
Gas	\$ 790,103	No
Plant	\$ 6,055,570	No
Building services	\$ 606,913	No
Roads operations	\$ 3,940,256	No
	<b>Number of water service connection 2021/22</b>	
Water and sewerage services	5,963	No

# Financial Sustainability Ratios

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

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



## MARANOA REGIONAL COUNCIL

## Forecast

Year ended	2022/23 Budget	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>1 Working Capital Ratio</b>										
<b>(Current Assets / Current Liabilities)</b>	<b>4.17:1</b>	<b>4.17:1</b>	<b>4.4:1</b>	<b>4.49:1</b>	<b>4.43:1</b>	<b>4.3:1</b>	<b>4.4:1</b>	<b>4.6:1</b>	<b>4.8:1</b>	<b>4.91:1</b>
Measures the extent to which Council has liquid assets available to meet short term financial obligations.										
Target between: 1:1 and 4:1										
<b>2 Operating Surplus Ratio</b>										
<b>(Net Operating Surplus / Total Operating Revenue) (%)</b>	<b>0.03%</b>	<b>1.19%</b>	<b>1.35%</b>	<b>1.25%</b>	<b>1.24%</b>	<b>1.21%</b>	<b>1.63%</b>	<b>4.26%</b>	<b>3.86%</b>	<b>3.86%</b>
Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.										
Target between: 0% to 10%										
<b>3 Net Financial Asset / Liability Ratio</b>										
<b>((Total Liabilities - Current Assets) / Total Operating Revenue)</b>	<b>(30.0)%</b>	<b>(28.6)%</b>	<b>(31.9)%</b>	<b>(35.4)%</b>	<b>(34.7)%</b>	<b>(28.9)%</b>	<b>(28.8)%</b>	<b>(34.7)%</b>	<b>(41.8)%</b>	<b>(43.7)%</b>
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues										
Target: not greater than 60%										
<b>4 Interest Coverage Ratio</b>										
<b>(Net Interest Expense / Total Operating Revenue) (%)</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.7%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.9%</b>
It measures the extent to which Council's operating revenues are committed to funding the interest expense on current loan borrowings										
Target: between 0% and 5%										
<b>5 Asset Sustainability Ratio</b>										
<b>(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)</b>	<b>103%</b>	<b>87%</b>	<b>85%</b>	<b>82%</b>	<b>109%</b>	<b>119%</b>	<b>96%</b>	<b>93%</b>	<b>89%</b>	<b>89%</b>
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.										

# 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 2022/23 financial year compared with the rates and charges budgeted to be levied in the 2021/22 financial year is 9%. For the purpose of this calculation, any discounts and rebates are excluded.

# Estimated Activity Statement

*Local Government Regulation 2012*

*Section 34 – Estimated Activity Statement*

- (1) A local government’s budget must, for each business activity, contain an estimated activity statement.*
- (2) An estimated activity statement is a document that states, for the business activity—*
  - (a) the estimated revenue that is payable to—*
    - (i) the local government; or*
    - (ii) anyone else; and*
  - (b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and*
  - (c) the estimated surplus or deficit for the financial year; and*
  - (d) if community service obligations are to be carried out during the business activity—*
    - (i) a description of the nature of the community service obligations; and*
    - (ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.*
- (3) An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—*
  - (a) the estimated activity statement states it is a summary only and that a full statement of the information may be—*
    - (i) inspected or purchased at the local government’s public office; and*
    - (ii) inspected on the local government’s website; and*
  - (b) a full statement of the information can be—*
    - (i) inspected or purchased at the local government’s public office; and*
    - (ii) inspected on the local government’s website.*
- (4) The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.*

MARANOA REGIONAL COUNCIL											
Code of Competitive Conduct											
Estimated Activity Statement											
Account Description	Quarry	Saleyards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads	Total
<b>Operating Revenue</b>											
Rates & Charges	-	-	1,591,700	-	5,675,960	2,783,637	-	-	-	-	10,051,297
Fees & Charges	-	3,638,617	1,588,100	1,678,002	210,500	125,800	812,314	-	180,550	-	8,233,883
Sale of goods & services	5,153,762	-	-	-	-	-	-	-	-	-	5,153,762
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	5,087,560	5,087,560
Internal revenue	-	-	4,000	-	-	-	-	8,560,700	-	-	8,564,700
Operating grant & other income	-	-	565,000	-	-	-	-	600,000	-	-	1,165,000
<b>Total Operating Revenue</b>	<b>\$ 5,153,762</b>	<b>\$ 3,638,617</b>	<b>\$3,748,800</b>	<b>\$ 1,678,002</b>	<b>\$ 5,886,460</b>	<b>\$ 2,909,437</b>	<b>\$ 812,314</b>	<b>\$ 9,160,700</b>	<b>\$ 180,550</b>	<b>\$ 5,087,560</b>	<b>\$38,256,202</b>
<b>Operating Expenses</b>											
Employee costs, materials and services	5,575,491	3,470,453	3,679,213	2,141,192	4,031,970	1,680,345	790,103	6,055,570	606,913	3,940,256	31,971,506
Depreciation	16,591	417,000	47,751	796,027	1,419,087	788,857	-	2,266,960	-	-	5,752,273
<b>Total Operating Expenses</b>	<b>\$ 5,592,082</b>	<b>\$ 3,887,453</b>	<b>\$3,726,964</b>	<b>\$ 2,937,219</b>	<b>\$ 5,451,057</b>	<b>\$ 2,469,202</b>	<b>\$ 790,103</b>	<b>\$ 8,322,530</b>	<b>\$ 606,913</b>	<b>\$ 3,940,256</b>	<b>\$37,723,779</b>
<b>Operating surplus/(deficit)</b>	<b>\$ (438,320)</b>	<b>\$ (248,836)</b>	<b>\$ 21,836</b>	<b>\$ (1,259,217)</b>	<b>\$ 435,403</b>	<b>\$ 440,235</b>	<b>\$ 22,211</b>	<b>\$ 838,170</b>	<b>\$ (426,363)</b>	<b>\$ 1,147,304</b>	<b>\$ 532,423</b>

# Rates and Charges Rebate and Concession Policy 2022/23

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

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

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

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

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## 1. Policy Purpose

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

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

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

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

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

## 2. Policy Scope

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

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

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

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

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

## 3. Definitions

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

	<p>(b) The owner or life tenant (either solely or jointly) of the property which is located in Queensland and which is his/her principal place of residence; and</p> <p>(c) Legally responsible , either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property</p>
Property Owner	As defined in the <i>Local Government Act 2009</i>
Spouse	A person's partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954</i> s32DA (1) and (5)(a).
Financial Hardship	Being unable to meet the basic requirements including food, clothing, medicine, accommodation and children's education.

#### 4. Background

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

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

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

- (a) a rebate of all or part of the rates or charges;
- (b) an agreement to defer payment of the rates or charges;
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates and charges.

#### 5. Rate Concessions

Rate concessions will be considered for the following ratepayer categories.

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

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

- The organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates levied.

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

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

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

Museum - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Museum purposes.	K	100%	100%	0%
Aged Care/Retirement Villages/Independent Living Units - Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Units services	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter.	0%
Masonic Lodge - Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as Masonic Lodge	N	100%	0%	0%

## 5.2 Pensioner Rate Concession

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

### Concession Rate

In accordance with s120(1)(a) Council will grant a concession to approved pensioners, equivalent to 50% of the general rate up to a maximum of \$235.00.

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

### Pro-Rata Calculations

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

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

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

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

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

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

### **Ownership**

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

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

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

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

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

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

- His/her name appears as such on the Certificate of Title of the property;

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

The criteria for determining eligible life tenants will be that;

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

### **Tenancies**

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

### **Residential Requirements**

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

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

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



- (f) Whether or not he/she receives any pensioner rating concessions on other property in Australia and if so the type and level of concessions being received.

The principal place of residence must be located in the Maranoa Regional Council area. Under no circumstances is an approved pensioner to receive a pensioner rate concession in respect of the same period for more than one property that is his/her principal place of residence, within or outside the Maranoa Regional Council area.

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

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

### **Trusteeships**

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

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

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

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

### **Prompt Payment Discount**

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

### **Rates Arrears**

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

### **Administration**

#### **Applications Lodged During Billing Period**

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



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

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

Applicants may be required to obtain payment details and documentation from Centrelink or the Department of Veteran Affairs to support their application. The application will be reviewed by the Chief Executive Officer who will decide if backdating to the maximum period will apply.

### **Application for Concession**

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

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

### **Confirmation of Eligibility**

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

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

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

### **Continuing Eligibility**

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

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

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

### **5.3 Financial Hardship Concession**

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

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

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

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

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

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

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

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

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

- The property owner has queried Council about alternative payment arrangements;

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

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

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

### Assistance of relief available

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

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

Categories of ratepayers	Assistance that can be recommended
Residential ratepayers <ul style="list-style-type: none"> <li>a) Where the property is their principal place of residence; and</li> <li>b) Who have suffered a recent adverse incident leaving them unable to meet the basic needs; or</li> <li>c) Ratepayers experiencing serious hardship where the payment of the rates and charges would leave the ratepayer unable to meet reasonable needs for food, clothing, medicine,</li> </ul>	<ul style="list-style-type: none"> <li>• Enter into an agreement to defer payment of rates and charges until when an event happens. Refer s125 2(b) and 3 of the <i>Local Government Regulation 2012</i>; or</li> <li>• Enter into an agreement to defer payment of the outstanding rates and charges with scheduled periodic instalments to a particular date decided by Council. Refer s125 2(a)</li> </ul>

<p>accommodation, children and other requirements.</p> <p>education for other basic</p>	<p>and 3 of the <i>Local Government Regulation 2012</i>; or</p> <ul style="list-style-type: none"> <li>• Suspension of pending or current rate recovery action; and/or</li> <li>• Interest charges written off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed payment plan.</li> </ul>
<p>Not-for-Profit Community Organisations</p> <p>a) That are in receipt of the "Community Organisations – Rates &amp; Charges Rebates &amp; Concessions" however the payment of rates would jeopardize the continuation of the organisation.</p>	<ul style="list-style-type: none"> <li>• Enter into an agreement to defer payment of the outstanding rates and charges with scheduled periodic instalments to a particular date decided by Council. Refer s125 2(a) and 3 of the <i>Local Government Regulation 2012</i>; or</li> <li>• Interest charges written off/waived for interest already charged and/or for interest that may accrue between the Council's decision and satisfactory completion of an agreed payment plan.</li> </ul>

### Lodging an Application

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

### Processing the Application

All applications will be assessed confidentially and on merit:-

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

- A report with the application, assessment and recommendation will be presented to Council for their consideration.
- Council will pass a resolution to decide the outcome of the application.
- Advice of the decision will be provided to the applicant.

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

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

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

**7. Related Policies and Legislation**

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

**8. Associated Documents**

Revenue Statement

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Chief Executive Officer

Date:        /        /

# Budget Projects 2022/23

## Capital and One-Off Projects

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
<b>WATER</b>		
New Bore 21 Roma (pending funding application)	Roma	660,000
Install level monitors in Roma bores (pending funding application)	Roma	110,000
Mungallala reservoir and pump	Booringa	100,000
Watermain renewal Bedwell St 150MM	Bendemere	170,000
Fence for new bore 21, Roma	Roma	50,000
Roma Bore 21 - delivery main from bore 21 to network 150mm	Roma	110,000
Replace roof of low level reservoir, Roma	Roma	45,000
Watermain renewal 150mm Burke Street, Wallumbilla	Bendemere	30,000
Watermain renewal 200mm Burke Street, Wallumbilla	Bendemere	50,000
Firefighting capacity upgrade, Yuleba	Bendemere	100,000
Firefighting capacity upgrade Regional	Various	210,000
Water main renewal 150mm Albert Street Roma	Roma	90,000
Water main renewal 150mm Rugby Street - Margaret to Ann Street Mitchell	Booringa	30,000
Water main renewal 100mm Louisa Street - Winchester to Eton Street, Mitchell	Booringa	61,000
Watermain renewal 200mm College Street, Wallumbilla	Bendemere	90,000
Currey St (North) Roma augmentation	Roma	150,000
Jackson bore replacement	Bendemere	100,000
Water main renewal 150mm Russell Street, Roma	Roma	100,000
Water main renewal 100mm Harrow Street - Ann to Alice Street, Mitchell	Booringa	10,000
Injune Washpad Facility - restabilise and extend current seal (pending LRCI Phase 3 approval)	Bungil	165,000
<b>Total Water</b>		<b>2,431,000</b>
<b>SEWERAGE</b>		
Install mechanical screening and flow distribution, Roma	Roma	840,000



# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Line imhoff tanks, Roma (pending funding application)	Roma	350,000
Upgrade pumps at pump station 1, Roma	Roma	275,000
Install mechanical screening	Booringa	245,000
Divert Roma SPS6 rising main to manhole SMR1512	Roma	20,000
New Sewer Main SMR1383-1530, Roma	Roma	60,000
<b>Total Sewerage</b>		<b>1,790,000</b>
<b>GAS</b>		
New 50mm main Bowen St, Charles to Gregory Street, Roma	Roma	110,000
New 50mm main Taylor St, Hunter to Northern Road, Roma	Roma	25,000
<b>Total Gas</b>		<b>135,000</b>
<b>ROADS AND DRAINAGE</b>		
Begonia Road Gravel Resheet - chainage 13.30 to 34.20 kms	Warroo	1,400,000
Mt Moffatt Road Gravel Resheet - chainage 64.82 to 73 kms	Bungil	1,300,000
Redford Road Gravel Resheet	Booringa	712,000
Thomby Road Gravel Resheet	Warroo	647,000
Other Gravel Renewal Works to Maintain Unsealed Network	Regional	3,511,918
Cook Street, Yuleba construct to gravel standard (pending LRCI Phase 3 approval)	Bendemere	85,000
Mountainview Road gravel resheet and culvert upgrade (pending LRCI Phase 3 approval)	Bungil	275,000
Fletchers Lane upgrade to gravel standard (pending LRCI Phase 3 approval)	Bungil	170,500
Bampi Crail Road gravel resheeting and floodway upgrade (pending LRCI Phase 3 approval)	Bungil	120,000
Forestry Road gravel resheeting (pending LRCI Phase 3 approval)	Booringa	200,000
Fairview Road restore pavement shape and widen shoulder (pending LRCI Phase 3 approval)	Bungil	125,000

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Blue Lagoon Road gravel resheet (material supply only) (pending LRCI Phase 3 approval)	Bungil	126,515
Lynns Creek Road upgrade to gravel standard (pending LRCI Phase 3 approval)	Warroo	105,000
Rural Road Bitumen Reseal Program 2022-23	Regional	1,513,237
Urban Street Bitumen Reseal Program 2022-23	Regional	478,839
Stakeyard Road Wallumbilla - Dust Seal (pending LRCI Phase 3 approval)	Bendemere	85,000
Duck Creek Road - Dust Seal (pending LRCI Phase 3 approval)	Bungil	75,000
Corfe Road (b) Roma - Dust Seal (pending LRCI Phase 3 approval)	Roma	70,000
Arcadia Valley Upgrade Works (multi-year project)	Bungil	6,800,000
Roma CBD Asphalt upgrade program - Hawthorne Street between McDowall and Bowen Street	Roma	361,000
Sealed Network - Addressing High Roughness Strategy	Regional	770,000
Massey Lane bitumen rehabilitation - Chainage 0.500 to Ch 1.200 km	Bungil	127,400
Mt Moffatt Road bitumen rehabilitation - Chainage 38.440 to Ch 40.700 km	Booringa	550,000
Blue Hills Road bitumen rehabilitation - Chainage 18.320 to Ch 20.710 km	Bungil	370,000
Roberts Street, Surat widen pavement and seal to kerb Cordellia to Charlotte Street (pending LRCI Phase 3 approval)	Warroo	225,000
William Street (East), Surat widen pavement and seal to kerb Charlotte to Sarah Street (pending LRCI Phase 3 approval)	Warroo	125,000
Roberts Street, Surat upgrade to bitumen standard (western end) (pending LRCI Phase 3 approval)	Warroo	25,000
Lovell Street Roma widen pavement and seal to kerb - Arthur Street to Charles Street (pending LRCI Phase 3 approval)	Roma	250,000
Lewis Street South Roma New kerb and channel and seal to kerb - Chrystal to Phillip (pending LRCI Phase 3 approval)	Roma	175,000

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Tiffin Street North (Western side only) Roma New kerb and channel and seal to kerb - George Street East to Bungil Street (pending LRCI Phase 3 approval)	Roma	100,000
Twine Street Roma New kerb and channel and seal to kerb - Spencer to Quintin Street (pending LRCI Phase 3 approval)	Roma	220,000
Injune Footpath Renewal - Second Avenue	Bungil	53,000
Cnr Bowen and Charles Street, Roma New footpath with kerb ramp (pending LRCI Phase 3 approval)	Roma	20,000
Elizabeth Street Mitchell New footpath - Cambridge to Dublin Street (pending LRCI Phase 3 approval)	Booringa	65,000
Burnsdale Road floodway upgrade (pending LRCI Phase 3 approval)	Bungil	70,000
Ivy Street Roma - outlet protection. Design and build a drop off structure to address erosion	Roma	75,000
Bridge Pedestrian Handrail Upgrade	Roma	81,000
Primaries Road loop extension (multi-year project)	Roma	1,000,000
Heavy vehicle route upgrade - Amby (multi-year project)	Booringa	315,000
Miscamble and Queen Street Roma - intersection upgrade	Roma	598,648
Vehicle Rest Area - Opposite Big Rig, Roma	Roma	346,000
Priority Street Lighting Program - High Priority Pedestrian Crossings (2-3 sites)	Roma	100,000
Long Distance Coach Stop Program (PWD compliance) - Yuleba - Wallumbilla - Roma 2021-22	Bendemere Roma	110,000
Big Rig Carpark - reseal, Roma	Roma	100,000
Development of land purchase Lot 2 RP60707, Roma	Roma	750,000
<b>Total roads and drainage</b>		<b>24,782,057</b>
<b>PARKS AND OPEN SPACES</b>		

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Mitchell Memorial Park - additional amenities block (as noted in Master Plan)	Booringa	90,000
Wallumbilla Heritage Association - Relocation of 1200 Diesel Train	Bendemere	50,000
Adungadoo Pathway extension, Roma	Roma	200,000
Campbells Park Roma upgrade (pending approval LRCI Phase 3)	Roma	500,000
Roma Big Rig pond - landscaping/irrigation Pond	Roma	200,000
Rotary Park Roma - Renewal of playground equipment	Roma	35,000
Security Lighting & CCTV - Town Entrances Surat (to be located at Fisherman Statues at Town Entrances)	Warroo	15,000
<b>Total Parks and open spaces</b>		<b>1,090,000</b>
<b>LOCAL DEVELOPMENT</b>		
Yuleba Booster Facility Mural on new fence	Bendemere	50,000
<b>Total Local development and events</b>		<b>50,000</b>
<b>ARTS AND CULTURE</b>		
New gallery lighting - Roma and Surat	Roma Warroo	11,154
<b>Total Arts and culture</b>		<b>11,154</b>
<b>WASTE</b>		
Roma Waste Facility - finalise the ring road construction	Roma	60,000
<b>Total Waste</b>		<b>60,000</b>
<b>CEMETERIES</b>		
Yuleba Lawn Cemetery - Install three (3) concrete beams in the Lawn Cemetery and install Auto Sprinkler System	Bendemere	26,000
<b>Total cemeteries</b>		<b>26,000</b>
<b>STREET LIGHTING AND PUBLIC SPACE LIGHTING</b>		
Replace festoon and tree lighting in McDowall Street and external lighting at Cultural Centre, Roma	Roma	100,000

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
<b>Total Street lighting and public space lighting</b>		<b>100,000</b>
<b>FACILITIES</b>		
Mitchell Showgrounds - replace damaged ceiling canteen / bar	Booringa	25,000
Injune - return staff housing to habitable condition	Bungil	90,000
Surat generator	Warroo	150,000
Roma Rural Student Hostel - renewal bathroom	Roma	35,000
Cultural Centre Roma - air-conditioning renewal	Roma	67,000
Bassett Park Roma - electricity Upgrade switchboard only	Roma	160,000
Bassett Park - working dog trial arena upgrades to areanas 1 and 2 (User group applying for funding)	Roma	35,000
PCYC Roma air-conditioning renewal	Roma	91,000
50 Stephenson Street, Yuleba – Replace Septic System	Bendemere	30,000
24 Garden Street, Yuleba – Replace Septic System	Bendemere	25,000
Hall Program 2022-23	Regional	200,000
Yuleba Community Projects (Master Plan)	Bendemere	1,250,000
Mitchell Customer Service Centre - upgrade to PDW compliance (pending approval LRCI Phase 3 program)	Booringa	275,000
Land purchase Lot 2 on Registered Plan RP60707, Roma	Roma	750,000
Surat Early Learning Centre - replacement of vinyl floor coverings in wet areas and re-waterproofing.	Warroo	12,500
Roma Swimming Pool - replace clear blinds as required	Roma	50,000
Housing renewal/upgrade program	Regional	200,000
36 Edinburgh Street Mitchell - external painting	Booringa	25,000
Bassett Park Roma - install staff kitchen additional budget required for provision of unisex toilet	Roma	79,000
Slab Hut Big Rig Roma - additional funding for carry over project from 2021-22	Roma	79,600

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Bassett Park Replacement Kitchen/building - additional funding required from carry over project 2021-22	Roma	13,000
Subdivide vacant land bordered by Newbon Street, Tiffin Street, Edward Street South and Corfe Road, Roma into 4 blocks	Roma	72,434
<b>Total Facilities</b>		<b>3,714,534</b>
<b>ROMA SALEYARDS</b>		
Roma Saleyards - Bird Proofing Stud Stock Selling Arena and Weighbridge Area	Roma	100,000
Roma Saleyards - Renewal of Paddock Fencing	Roma	60,000
Roma Saleyards - Cattle Crushes	Roma	70,000
Roma Saleyards Dump Ramp	Roma	250,000
<b>Total Saleyards</b>		<b>480,000</b>
<b>AIRPORTS</b>		
Roma Airport general aviation apron pavement renewal	Roma	136,000
Surat Airfield Landing Area electrical system renewal	Warroo	65,000
Roma Aero Club - Site Preparations	Roma	50,000
Roma Airport - Door change - entry to waiting area	Roma	50,000
<b>Total Airports</b>		<b>301,000</b>
<b>ICT</b>		
Core Server replacement programme	Regional	90,000
Workstation replacement programme	Regional	126,500
Security service consolidation - Big Rig/Library/Roma Depot precinct	Roma	40,000
<b>Total ICT</b>		<b>256,500</b>
<b>WORKSHOPS</b>		
Roma Workshop Compressor	Roma	10,000
Roma Workshop Oil, water and air reels at hoist	Roma	15,000

# Our projects 2022/23

New capital projects – 2022/23		
Project Name	Local area	Estimated Project Costs
Roma Workshop - Investigate and design workshop extension	Roma	50,000
Roma Workshop - Lighting renewal	Roma	15,000
<b>Total Workshops</b>		<b>90,000</b>
<b>PLANT AND FLEET</b>		
Plant purchases 2022/23	Regional	<b>4,948,000</b>
<b>Total new capital expenditure 2022/23</b>		<b>\$40,265,245</b>

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Surat - potable surface water intake pumps & variable speed drive (VSD)	Warroo	111,000
Pump - lift pumps to tower - Surat	Warroo	57,000
Replace Mungallala bore - School Road Mungallala	Booringa	285,000
Upgrade to the fire flow connection to the Ergon Power Station	Roma	36,000
Water main renewal Wyndham Street Roma	Roma	120,000
<b>Total Water</b>		<b>609,000</b>
Sewage pump station 1 Roma additional capacity/storage	Roma	410,000
Upgrade Mitchell sewage pump stations	Booringa	90,500
<b>Total Sewerage</b>		<b>500,500</b>
Gas valve replacement 2021/22		30,000
<b>Total Gas</b>		<b>30,000</b>
Wallumbilla landfill refuse site – transfer to a locked waste transfer facility	Bendemere	170,930
Waste Management Roma Refuse - Ring Road Drop Off Points	Roma	60,000
Installation of a weighbridge at the Mitchell Waste Facility	Booringa	285,000
<b>Total Waste</b>		<b>515,930</b>



# Our projects 2022/23

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Riverwalk extension Stage 2 Surat - Bridge to rest area plus pontoon	Warroo	75,000
Gunnawarra Road - Bitumen Rehabilitation chainages 3.50 to 5.92 kms	Booringa	392,040
Louisa Street Mitchell - Dublin to Short - kerb and channel Western Side	Booringa	95,000
Knayers Lane Floodway	Roma	130,010
Stormwater Relining/Repair Program - including displacement repairs and relining of Lovell Street/ Elanora Avenue Roma	Roma	40,000
Mary Street Mitchell Stormwater Project (Design Only) - Installation of new underground stormwater network	Booringa	35,000
Annual Concrete Floodway Program	Regional	69,000
Teelba Road Gravel Resheet - chainage 0.00 to chainage 20.00 - sections (starting from Surat Development Road)	Warroo	396,756
Muggins Lane Yuleba bridge replacement (multi-year project)	Bendemere	527,924
Kerb and channel Foott Street between Currey and Downs Street Roma	Roma	90,000
Footpath Gregory Street Roma in front of Department of Transport and Main Roads Office	Roma	30,000
Beverley Road - Bitumen Rehabilitation Ch 3.32 to Ch 9.6 (Various Sections)	Bungil	450,000
Regional Footpath Improvement Project (including Roma Bush Gardens concreting the missing footpath and upgrade access to disabled on Soutter Street Roma	Regional	65,000
Concrete culvert - Gunnewin West Road (design only)	Bungil	23,750
Stormwater upgrade Bassett Park racing stables	Roma	35,150
Reseal program 2021-22	Regional	987,000
<b>Total roads and drainage</b>		<b>3,441,630</b>
Campbell's Park and Lake Neverfill Masterplan Project	Roma	38,810

# Our projects 2022/23

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Injune Gwydir Laycock Park improvements including master planning	Bungil	49,904
All Roma irrigation controller upgrade to desktop	Roma	100,000
Mitchell Memorial Park Upgrade	Booringa	625,000
Construction of Stage 1 of the Roma Skate Park and Youth Precinct	Roma	645,000
Mitchell Fisherman's Rest Improvements (QFIG)	Booringa	159,278
Surat Fisherman's Park Improvements (QFIG)	Warroo	
Lions Park Roma upgrades contribution	Roma	37,250
Roma Cenotaph Project - contribution	Roma	25,015
Water system upgrade - auto sprinkler system Wallumbilla Cemetery	Bendemere	31,500
<b>Total Parks and open spaces</b>		<b>1,711,757</b>
Purchasing and installing pumps for the Roma levee	Roma	874,056
Roma Flood Mitigation Stage 2B (multi-year project)	Roma	507,405
Disaster management generators - supply and delivery of generators at Injune to be used as a backup supply during emergency situations	Bungil	55,000
Back Up Generator Yuleba	Bendemere	52,250
RFMP Stage 1 levee - gravel surfacing	Roma	275,000
<b>Total Emergency management and flood mitigation</b>		<b>1,763,711</b>
Lot 2 on SP123777, Roma	Roma	650,000
Injune Hall Complex upgrades/renewals (restumping/additional shading/RSL room upgrade - final scope of works pending structural assessments and report to Council)	Bungil	269,279
Wallumbilla Precinct (pending funding finalisation)	Bendemere	5,000,000
Bassett Park Roma - install staff kitchen	Roma	27,000

# Our projects 2022/23

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Repurpose the existing Oil Patch Museum at the Big Rig Roma - including wall refurbishment and painting, new flooring, lighting and electrical, display benches and cabinets and fit out with interpretive displays (physical, electronic and static) including Peter Keegan Museum Display upgrade	Roma	418,091
Warroo Sporting Complex - canteen upgrade including replace external walls and windows, new internal walls/partitions, refurbish flooring, new electrical works, kitchen facilities upgrade	Warroo	350,000
Chain mesh fence Gallas Fox Park Roma	Roma	23,750
Wallumbilla Council Depot - toilet block new	Bendemere	69,640
Mungallala Sports Grounds - construction of new toilet block as per design developed	Booringa	150,000
Wallumbilla Showgrounds - connect toilet block	Bendemere	73,230
Mitchell Administration Centre Renovations	Booringa	320,958
Surat Cobb & Co Changing Station – box gutter replacement	Warroo	113,600
Surat Golf Club upgrades	Warroo	42,750
Injune Pool Concourse Replacement	Bungil	55,000
Slab Hut Big Rig Roma - repairs of historic building	Roma	30,400
Mitchell RSL contribution to upgrades	Booringa	19,000
Bassett Park Roma kitchen - design	Roma	47,000
Bassett Park Roma identified works on the grandstand box gutter and roller doors	Roma	38,000
Surat Tennis Court upgrades - contribution	Warroo	57,000
Yuleba - purchase Lot 9 on SP119660 from Queensland Rail for expansion of parkland	Bendemere	23,600

# Our projects 2022/23

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Fencing - Yuleba Rail Corridor adjoining parkland	Bendemere	28,500
Cultural Centre Roma - table replacement (64 tables)	Roma	19,000
Acquisition of land Lot 145 on SP321788 Clearview Rise	Roma	350,000
Purchase of property described as Lot 6 on SP117266 14 Station Street Roma	Roma	220,000
Supply of [mains] power to Mitchell Campdraft buildings - option 1	Booringa	30,753
Mitchell Depot upgrades - repositioning of the wash facility & evaporation pond remedial works	Booringa	60,000
Injune Caravan Park Upgrades, Injune including new power and water access points	Bungil	25,000
Bassett Park Roma - replace ladies toilet and shower block	Roma	227,500
Bassett Park Roma - dedicated water line fire fighting	Roma	132,500
Operations Depot air-conditioning (2)	Roma	13,300
Cultural Heritage Injune Preservation Society (CHIPS) - shed installation	Bungil	1,259,282
<b>Total Facilities</b>		<b>10,144,133</b>
Workstation Replacement Program	Regional	172,113
Fit out LDCC (Meeting Room & Retreat) & LECC video conferencing	Roma	24,000
Portable PA	Regional	6,175
Council chambers Roma - additional cameras and equipment	Roma	9,950
<b>Total ICT</b>		<b>212,238</b>
Quarry road access	Roma	114,500
<b>Total Quarry</b>		<b>114,500</b>

# Our projects 2022/23

Continuing/work in progress capital projects – 2022/23		
Project Name	Local area	Forecast carry over Cost *
Roma Airport Sewerage Upgrade Project	Roma	390,100
Roma Aero Club - new hangar site preparation	Roma	50,000
<b>Total Airports</b>		<b>440,100</b>
Roma Saleyard - Auctioneers Walkways	Roma	682,000
<b>Total Saleyards</b>		<b>682,000</b>
<b>Total capital expenditure continuing projects from 2021/22</b>		<b>\$20,165,499</b>

<b>TOTAL CAPITAL EXPENDITURE INCLUDING NEW AND CONTINUING, WORK IN PROGRESS AND MULTI-YEAR PROJECTS</b>	<b>\$60,430,744</b>
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# Our projects 2022/23

New one-off (operating) projects	
Project Name	Estimated Project Costs
Roma Aero Club - Review designs	8,500
Reservoir cleaning/inspection Roma low reservoir, Wallumbilla, Jackson	20,000
Disconnect tank at bore 1, Mitchell	80,000
Update water models Roma & Mitchell	60,000
Condition assessment rising mains	100,000
Buildings Asset Management Plan	50,000
Decommission Basset Park Bore	30,000
McDowall Street Roma Stormwater Improvements - St Johns	40,000
Road maintenance on lower order unsealed rural roads (Pending approval LRCI Phase 3)	1,500,000
Pit jack repair - workshop	5,000
Replace aged tools - workshop	10,000
Performance Agreement with Jally Entertainment	5,000
Country Universities Centre Maranoa - annual contribution	20,000
Moonlighting in Moffatt banners	6,000
Encasing and digitalising the Yuleba War Mural	5,000
Implementation of online animal registration	9,570
Content Manager to SharePoint Integration	25,000
Employee recognition special project	30,000
Online Induction / Corporate Training Program	20,000
Plotter - Planning	10,000
Scanning for archiving planning records	7,000
Mt Hutton Retirement contribution	65,000
<b>Total new one-off (operating) projects</b>	<b>\$2,106,070</b>

Continuing one-off (operating) projects	
Project Name	Estimated Project Costs*
Asset management plan for Airport Assets Condition assessment and asset management plan for airport assets including buildings, runways, electrics etc	100,000

# Our projects 2022/23

<b>Continuing one-off (operating) projects</b>	
<b>Project Name</b>	<b>Estimated Project Costs*</b>
Clearview Rise Park - rectification of defect works EDQ funded	99,873
Community crime reduction and education initiative	100,000
Update flood warning river height stations	7,000
Feasibility study for Yuleba Cobb and Co Park	22,142
Reproduction of art works Mitchell	11,000
Contribution to NBN	250,000
Contribution to Roma Tennis Assn	70,000
Injune Gunnewin Rail Trail	24,000
Roma Neighbourhood Centre - establish incorporated body	20,000
Community Banners - Wallumbilla	9,187
Mitchell Tourism Precinct - community consultation	5,000
Pathways Master Plan	40,000
Stormwater Bulk Maintenance Program - including silt removal	42,500
Hoganthulla / Mt Moffatt Road Intersection (assist with future funding applications) - Design Only	38,250
Feasibility Study - Roma Pool Upgrade	14,000
Unsealed Urban Streets within Priority Infrastructure Area - Design Only	29,750
Yuleba Master Plan update	18,000
Charles Street (Bowen to McDowall) Widening - concept Only	21,250
Gas - Clean valves pits (2 zones)	15,000
<b>Total continuing one-off (operating) projects</b>	<b>\$936,952</b>
<b>TOTAL ONE-OFF (OPERATING) PROJECTS</b>	<b>\$3,043,022</b>

\*Final project costs to be confirmed following financial close of 2021/22.