



SPECIAL MEETING AGENDA

Wednesday 6 July 2022
commencing at 8.30am

Quilpie Shire Council Boardroom
50 Brolga Street, Quilpie

Special Meeting of Council

4 July 2022

The Mayor and Council Members
Quilpie Shire Council
QUILPIE QLD 4480

Dear Members

Notice is hereby given that a Pre Meeting Briefing will be held in the Council Boardroom, on **Wednesday 6 July 2022**, commencing at **8.30 am**.

Notice is also hereby given that the Special Meeting of the Quilpie Shire Council will be held at the Council Chambers, on **Wednesday 6 July 2022**, commencing at **8.30am**.

The agenda for the special meeting is attached for your information

Yours faithfully

Justin Hancock
Chief Executive Officer





SPECIAL MEETING OF COUNCIL AGENDA

Wednesday 6 July 2022
Quilpie Shire Council Boardroom
50 Brolga Street, Quilpie

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- 1 OPENING OF MEETING**
- 2 ATTENDANCE**
- 3 APOLOGIES**
- 4 DECLARATIONS OF INTEREST**

SPECIAL COUNCIL MEETING AGENDA

5 FINANCE**5.1 OPERATIONAL PLAN 2022/23****IX:** 224919**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** 1. Quilpie Shire Council Operational Plan - 2022_23**KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an operational plan for each financial year. Council must also discharge its responsibilities in a way that is consistent with the annual operational plan.

RECOMMENDATION

That Council adopts the 2022/23 Operational Plan pursuant to and in accordance with Section 174 of the *Local Government Regulation 2012*.

BACKGROUND

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an operational plan for each financial year. Council must also discharge its responsibilities in a way that is consistent with the annual operational plan.

The operational plan has been drafted to ensure consistency with Council's operational structure and outlines the key capital works projects included in Council's budget deliberations. Further legislative requirements, such as the financial documents, and planning and accountability documents, are included in the operational plan.

The Chief Executive Officer will present a report to Council every three months on progress towards implementing the annual operational plan.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – Various Managers and Officers

LEGAL IMPLICATIONS

Adoption of the plan satisfies the legal requirements under the *Local Government Act 2009*.

POLICY AND LEGISLATION**Local Government Act 2009****Section 104 Financial management systems**

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

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

(v) an annual operational plan

(b) the following financial accountability documents prepared for the local government —

(iv) a report on the results of an annual review of the implementation of the annual operational plan

(7) A local government must carry out a review of the implementation of the annual operational plan annually.

Local Government Regulation 2012**Division 4 Annual operational plan****174 Preparation and adoption of annual operational plan**

(1) A local government must prepare and adopt an annual operational plan for each financial year.

(2) The local government may, but need not, adopt the annual operation plan for a financial year at the same time the local government adopts its budget for the financial year.

(3) The chief executive officer must present a written assessment of the local government's progress towards implementing the annual operational plan at meetings of the local government held at regular intervals of not more than 3 months.

(4) A local government may, by resolution, amend its annual operational plan at any time before the end of the financial year.

(5) A local government must discharge its responsibilities in a way that is consistent with its annual operational plan.

175 Annual operational plan contents

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

(a) be consistent with its annual budget; and

(b) state how the local government will—

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

(ii) manage operational risks; and

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

FINANCIAL AND RESOURCE IMPLICATIONS

The plan is directly linked to the budget and all matters will be undertaken pursuant to the adopted budget and plan.

RISK MANAGEMENT IMPLICATIONS

The plan is drafted in accordance with legal requirements, so little or no risk exists. From an operational perspective, the risk is that the capital works program may not be able to be completed due to various issues, including resourcing issues, the effects of the wet season and other outside factors. However, such matters can be reviewed during the course of the year and Council is able to amend the operational plan by resolution during the year if necessary.



The Operational Plan sets out the action areas to deliver the strategic goals for the period July 2022 to June 2023, as identified in the Quilpie Shire Council 2022 - 2027 Corporate Plan – Future Roadmap.

ADAVALE || CHEERIE || EROMANGA || QUILPIE || TOOMPINE



At a Glance

OUR VISION

Inviting and welcoming communities responsive to change where people, business and industry can all thrive.

OUR MISSION

Digitise, connect, grow leaders, build skills, and offer well-designed spaces and highly liveable community environments.

OUR PRINCIPLES

- Value our people as the heart of our community
- Always embed a positive approach
- Enable digital transformation
- Connect to learn and grow opportunities for innovation
- Secure our future through a flourishing economy
- Support and grow leaders
- Embrace change, adapt and measure success

MEASURING SUCCESS

The strategic focus areas identified in the Corporate Plan will be delivered through the actions in the Operational Plan. Performance Indicators have been embedded into the development of the actions.

"THE FUTURE BELONGS
TO THOSE WHO PREPARE
FOR IT TODAY"

Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

Flourishing Economy

Grow and diversify business, industry and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

Environmental Sustainability

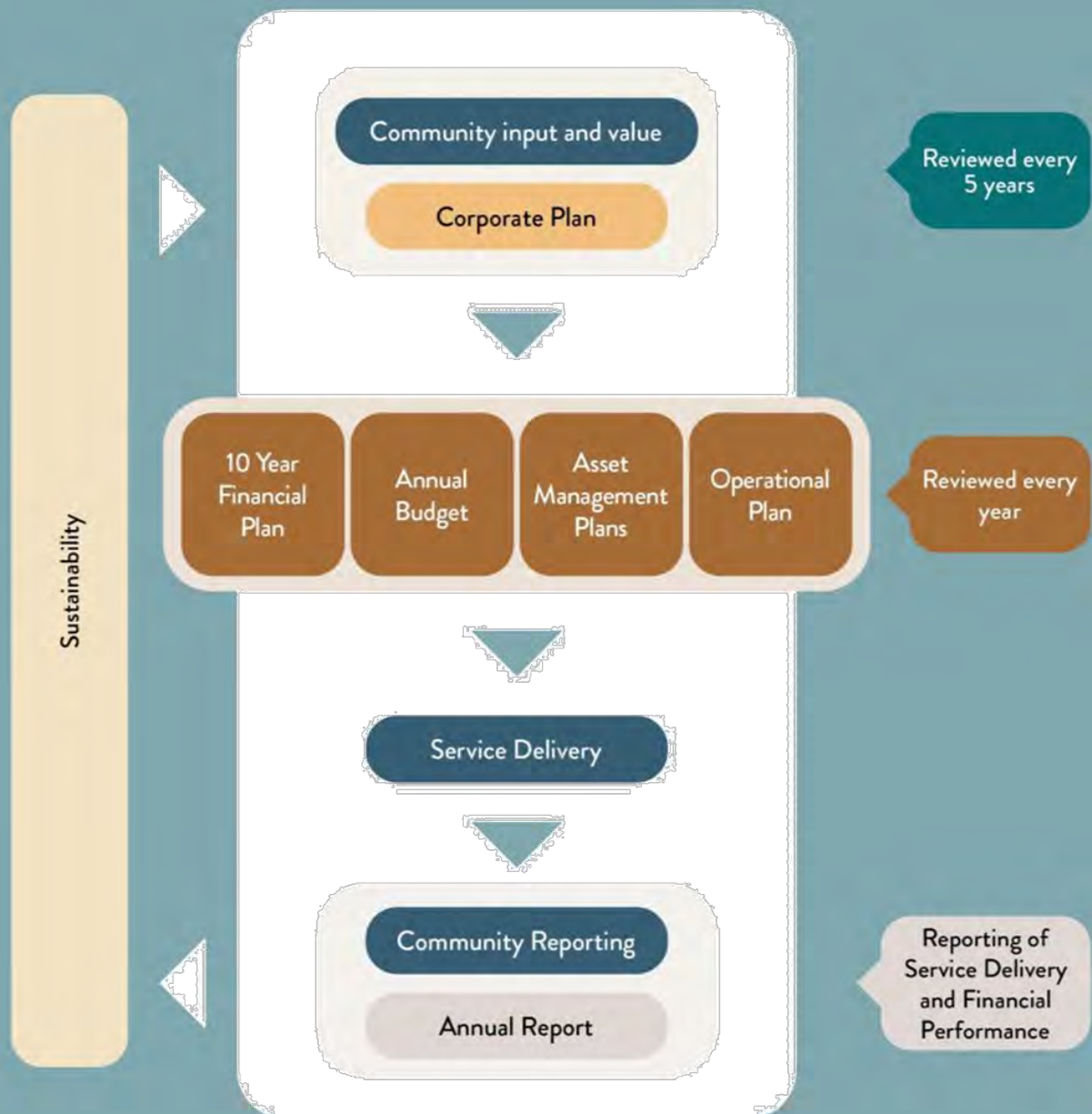
Protect and enhance the environment through considered and sustainable growth with best practice environmental management and policy implementation.

Strong Governance

Implement a framework to support strategic growth through best practice systems, policies and financial control.



Overview - Strategy in Action



About the Operational Plan

Our Operational Plan and Budget set the direction for the 2022/23 financial year and identify how we will measure our performance. The Operational Plan is a one-year plan that details the day to day operations of council to deliver its services to the community, building and delivering on the Corporate Plan. The development of Council's Operational Plan is a legislative requirement of the Local Government Act 2009 and Local Government Regulation 2012. Legislation requires that the annual Operational Plan and Budget be consistent.

Council's Budget and Operational Plan have been developed consistent with the following local government principles prescribed in the Local Government Act 2009:

- Transparent and effective processes and decision making in the public interest;
- Ethical and legal behaviour of councillors and local government employees;
- Sustainable development and management of assets and infrastructure, and delivery of effective services;
- Good governance of, and by, local government;
- Democratic representation, social inclusion and meaningful community engagement.

Aligning the Operational Plan to the Budget

The Budget and Operational Plan are structured in line with the services and projects delivered by council.

Managing Operational Risks

The operational planning process includes management of Council's strategic and operational risks. Council's commitment to risk management is outlined in the Enterprise Risk Management Policy.

In 2022/2023, Council will progress the implementation of its Corporate Plan 2022/2027 and its risk management strategy.



Measuring our Performance

Regular reporting provides Council with the opportunity to ensure services are delivered in a timely manner and within allocated resources. It also enables council to be more responsive to significant changes in the operating environment that can impact on organisational capacity to deliver our services. To this end this Operational Plan will be reviewed on a quarterly basis.

Key



Not yet commenced / Deferred



In progress



Completed

CEO – Chief Executive Officer

DCCS – Director Community and Corporate Services

DES – Director Engineering Services

MGC – Manager Governance and Compliance

MHR – Manager Human Resources

MTED – Manager Tourism and Economic Development




MFA – Manager Finance and Administration

MWHS – Manager Work Health & Safety



1. Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.




Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
1.1. Well-planned and highly liveable communities							
1.1.1. Develop an Adavale Hall Master Plan in consultation with the community	DCCS	\$ 10,000					
1.1.2. Undertake community engagement on subsequent stages of the Eromanga Master Plan	CEO						
1.1.3. Progress the Quilpie Master Plan:							
• Develop a Cemetery Sub-plan design	DES						
• Develop a John Waugh Park Sub-plan design	CEO						
• Undertake a Quilpie Main Street Disability Access audit	MWHS	\$ 15,000					
1.1.4. Progress the Accommodation Strategy:							
• Deliver - the New Housing Projects in Quilpie and Eromanga	CEO	\$ 1,200,000					
• Seek funding for - Quilpie Town House Estate construction	CEO	\$ 7,952,000					
• Research Short-Term Accommodation Options	CEO						
1.1.5. Deliver the Employee Wellbeing Programme (including EAP services)	MHR	\$ 50,000					
1.1.6. Assist and promote access to the National Disability Insurance Scheme (NDIS) through facilitation and coordination of information and services to eligible community members and organisations.	DCCS	\$ 100,000					
1.1.7. Implement, maintain and promote access to programs and activities that increase physical activity and healthy living for all community members.	DCCS	\$ 165,000					

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
1.1.8. Lobby for a review of the State Government's Queensland Housing Finance Loan scheme to be applicable in South-West Queensland	CEO						
1.1.9. Seek funding for the Quilpie Public Wi-Fi / CCTV Project	CEO						
1.2. Spaces to bring people together for recreation, socialisation and enjoyment of the landscapes							
1.2.1. Develop costings for the Brolga Street Masterplan	DES						
1.2.2. Develop the small business innovation project	MTED	\$ 50,000					
1.2.3. Deliver Stage 1 – Eromanga Opalopolis Park Upgrade	DES	\$ 275,000					
1.2.4. Run a minimum 2 x Bulloo Park Users Group Meetings per annum	DCCS						
1.2.5. Develop the Eromanga Rodeo Grounds Masterplan	DCCS	\$ 10,000					
1.2.6. Undertake repairs at the Adavale Museum	DES	\$ 20,000					
1.2.7. Develop an event plan to host an Opera Event at Baldy Top	MTED	\$ 50,000					
1.2.8. Explore opportunities for additional events at Baldy Top	MTED						
1.2.9. Develop a concept plan for a Walking Track from Brolga Street to Baldy Top	MTED						
1.2.10. Undertake community engagement on the Quilpie Town Hall – future use and upgrades	DCCS						
1.2.11. Undertake community engagement on the review of the Quilpie Master Plan: Bulloo Park Sub-plan	DCCS						
1.2.12. Engage with the Queensland Government on developing a Hell Hole Gorge Walking Trail	MTED						
1.2.13. Develop a Quilpie Master Plan: Bulloo River – Quilpie Foreshore Sub-plan	MTED	\$ 10,000					
1.2.14. Undertake upgrades to the Adavale Town Hall grounds	DES	\$ 50,000					
1.3. Lifelong learning spaces							
1.3.1. Engagement for Future Needs - Library services/programmes (survey and user group meetings)	DCCS						
1.3.2. Deliver the upgrades to the Quilpie Library Air-Conditioner	DCCS	\$ 30,000					

	Action Areas	Responsible Officer	Budget	Status	Result:			
					Q1	Q2	Q3	Q4
1.3.3.	Undertake community engagement and future needs analysis for a new childcare centre	DCCS						
1.4.	Capacity building for leaders and volunteers							
1.4.1.	Facilitate volunteer training and succession planning workshops (including grants)	CEO						
1.5.	Supported and engaged youth							
1.5.1.	Research the establishment of a Youth Council programme	CEO						
1.6.	Celebration of the arts, culture and local and natural history							
1.6.1.	Undertake 1 x engagement per annum with the local arts groups	DCCS						
1.6.2.	Collaborate to run 5 x art exhibitions per annum	MTED						
1.6.3.	Investigate the development of "Natural History Week" in collaboration with the Natural Sciences Loop	MTED						
1.7.	Recognition and celebration of indigenous culture							
1.7.1.	Partner with the community to deliver NAIDOC Week celebrations	DCCS	\$ 2,000					
1.7.2.	Establish the Traditional Owners Consultative Committee	CEO						

2. Flourishing Economy




Grow and diversify business, industry, and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
2.1. Reach the Q1000 population target							
2.1.1. Research and develop a Jobs and Skilling Strategy (including stakeholder/partner engagement)	MTED						
2.1.2. Website refresh: jobs listing, 'Invest in Quilpie', 'Live in Quilpie'	MTED	\$ 15,000					
2.2. Build digital capacity for townships and end-users							
2.2.1. Conduct a Digital Needs Survey	MTED						
2.3. Maintain safe and efficient transport networks							
2.3.1. Deliver upgrades to Quilpie Airport Runway	DES	\$ 1,832,000					
2.3.2. Release an EOI for the Murana Road Site Development Project	MGC						
2.3.3. Seek funding for the Toompine Aerodrome	DES						
2.3.4. Commission an economic importance study of Adavale-Blackall Road (to guide lobbying and funding)	DES						
2.3.5. Delivery of Roads to Recovery Funding	DES	\$ 892,000					
2.3.6. Delivery of Flood Restoration (DRFA) Funding	DES	\$ 9,000,000					
2.3.7. Delivery of maintenance works on the shire road network	DES	\$ 600,000					
2.4. Enhance and support our agricultural industry, resource sector and all businesses							
2.4.1. Run a business needs survey	MTED						
2.4.2. Run 4 x Small Business Development Meetings	MTED						
2.4.3. Establish Resource Industry Round Table	CEO						
2.4.4. Promote employment opportunities in the Shire	MTED						

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
2.4.5. Collaborate with Council and businesses to run skilling training	MHR						
2.5. Facilitate and support innovation, ideas-building and new industry							
2.5.1. Commence the development of the 2027 Economic Development Strategy	MTED						
2.6. Capture opportunities for the 2032 Olympics							
2.6.1. Collaborate with partners/stakeholders to build 2032 Olympic Games opportunities	MTED						
2.7. Provide a sought-after visitor experience and build experiential tourism							
2.7.1. Commission new photos for tourism and promotion (update and refresh the photos database)	MTED						
2.7.2. Capture/locate visitor data at remote locations (such as Hell Hole Gorge, Baldy Top)	MTED						
2.7.3. Investigate tourism opportunities for the opal industry	MTED						
2.7.4. Undertake a Tourism Signage Audit	MTED						
2.7.5. Build experiences to tie into the visitor influx for the Rugby World Cup 2027	MTED						
2.8. Build partnerships and grow opportunity with traditional owners							
2.8.1. Work with traditional owners' groups on Welcome to Country signage	CEO						




3. Environmental Sustainability

Protect and enhance the environment through considered and sustainable growth and environmental management and policy implementation.

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
3.1. Protect and enhance waterways and landscape biodiversity							
3.1.1. Provide an exclusion fence subsidy scheme funded by Council	DCCS	\$ 250,000					
3.1.2. Develop partnerships to support pest and weed management	DCCS						
3.1.3. Review and update Council's Biosecurity Plan with regard to weed and pest animal management	DCCS						
3.1.4. Undertake a systematic inspection programme to monitor compliance with the <i>Animal Management (Cats & Dogs) Act 2008</i> within designated township areas	DCCS	\$ 10,000					
3.1.5. Undertake coordinated wild dog baiting programs across the shire (and hotspot baiting)	DCCS	\$ 252,000					
3.1.6. Seek external opportunities for exclusion fencing and weed pest management funding	DCCS						
3.1.7. Deliver a community education programme to promote and encourage responsible pet ownership in partnership with schools	DCCS						
3.2. Research and implement renewable energy options							
3.2.1. Undertake a Shire-wide electricity audit to understand the extent of issues and develop solutions/strategies for the future	CEO						
3.3. Set short term and long-term carbon goals							
3.3.1. Undertake assessment of Council emissions and build strategies around the results	CEO						
3.4. Reduce the impact of waste on the environment							
3.4.1. Establish Toompine Transfer Station (to replace Landfill)	DES	\$ 50,000					
3.4.2. Establish Eromanga Transfer Station (to replace Landfill)	DES	\$ 50,000					
3.4.3. Establish Adavale Transfer Station (to replace Landfill)	DES	\$ 50,000					

4. Strong Governance

Implement a framework to support strategic growth through best-practice systems, policies and financial control.

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
4.1. Excellence in customer service							
4.1.1. Develop and implement formalised SOPs for administrative and customer service activities to improve service and compliance levels	MFA						
4.1.2. Review the Customer Service Policy	MFA						
4.1.3. Review the levels of service for Customer Service activities	MFA						
4.1.4. Improve accessibility to the Quilpie Cemetery Records through an online access facility on Council's website	DCCS						
4.2. Be responsive to change and digitisation							
4.2.1. Continually explore digitisation opportunities of Council's systems and processes	MGC						
4.2.2. Promote 'Snap, Send, Solve'	MFA						
4.2.3. Create electronic online forms for Council's services	MFA						
4.2.4. Research and build business cases for new technology to streamline processes	MFA						
4.2.5. Review Council's main website structure and contents	CEO						
4.3. Maintain good corporate governance							
4.3.1. Review policy management processes and systems	MGC						
4.3.2. Develop and implement a new risk management framework	MGC						
4.3.3. Review the procurement framework to ensure the procurement policies and processes are best practice and comply with the legislative requirements	MFA						
4.3.4. Review the project management framework	DES						
4.3.5. Review processes for management of general agreements and leases	MGC						

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.3.6.	Review governance arrangements for external consultants of Council services (planning, building, environmental health etc)	MGC						
4.3.7.	Review governance arrangements for Council owned assets	MGC						
4.3.8.	Undertake a comprehensive review of Council delegations and authorised persons instruments and the way they are being applied	MGC						
4.3.9.	Introduce monitoring of agreed/recommended actions from external audit, internal audit and other relevant reviews	MGC						
4.3.10.	Compliance with funding bodies reporting milestones and acquittal due dates	MFA						
4.3.11.	Unqualified audit of Council's Annual Financial Statements within statutory deadlines	MFA						
4.4. Long-term financial stability underpinned by sound financial planning and accountability								
4.4.1.	Develop and adopt a compliant and affordable Annual Budget before 1 August to fund Council's operational plan for the year	MFA						
4.4.2.	Annual and periodic reviews to ensure alignment of the budget and the Corporate and Operational Plans.	MFA						
4.2.3.	Engagement of specialist valuers to undertake comprehensive and desktop valuations of Council's infrastructure assets	MFA	\$ 30,000					
4.2.4.	Preparation of Annual Financial Statements in accordance with legislative requirements	MFA						
4.2.5.	Preparation of the financial sustainability statements and measures determined by the Queensland Government and monitoring trends in other financial ratios	MFA						
4.2.6.	Undertake a review of general rates, utility charges and levies, including policy reviews and data integrity checks	MFA						
4.2.7.	Establishment of rolling reviews of the fees and charges	MFA						
4.2.8.	Undertake an annual review of all financial policies	MFA						
4.2.9.	Document service levels and monitor changes to ensure service levels are affordable	MFA						
4.2.10.	Regular reviews of long-term financial forecasts consistent with the long-term asset management plans	MFA						
4.5. Optimal asset management								
4.5.1.	Develop long-term Asset Management Plans for Roads, Buildings, Other Structures, Water, and Sewerage asset classes, with ongoing annual review thereafter	DES						
4.5.2.	Review and update the Asset Register to record Council's non-current physical assets	MFA						

5.2 ADOPTION OF BUDGET 2022/23**IX: 225868****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: 1. Budget 2022_23****KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to adopt the 2022/23 Budget (including the Revenue Statement).

RECOMMENDATION

That Council:

- a) Pursuant to section 104 of the Local Government Act 2009, section 170 of the Local Government Regulation 2012, and as prepared in accordance with section 169 of the Local Government Regulation 2012, Council resolves to adopt the Budget for the 2022/23 financial year and Long Term Financial Forecasts 2023-32 as set out in the pages contained therein and incorporating:
- The Statement of Financial Position;
 - The Statement of Cash Flow;
 - The Statement of Income and Expenditure;
 - The Statement of Changes in Equity;
 - The Long-Term Financial Forecast;
 - The relevant measures of Financial Sustainability for 2022/23 and the next 9 financial years;
 - The Revenue Statement;
 - The Revenue Policy (Adopted by Council on 21 June 2022 – Resolution No QSC077-06-22); and
 - The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the budget for the previous financial year
- as tabled, be adopted.
- b) Pursuant to section 173(1) of the *Local Government Regulation 2012*, Council resolves that all money spent in the 2022/23 financial year prior to the adoption of the budget has been included in the budget.

BACKGROUND

The requirements for the preparation and content of the budget are set out in Section 169 of the Local Government Regulation 2012:

- (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 two financial years.
 - i. financial position;
 - ii. cash flow;
 - iii. income and expenditure; and
 - iv. changes in equity.
- (2) The budget must also include:
 - (a) a long-term financial forecast;
 - (b) a revenue statement; and
 - (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following:
 - (a) rates and utility charges excluding discounts and rebates;
 - (b) contributions from developers;
 - (c) fees and charges
 - (d) interest;
 - (e) grants and subsidies;
 - (f) depreciation;
 - (g) finance costs;
 - (h) net result.
- (4) The budget must include each of the following measures of financial sustainability for the financial year for which it is prepared and the next nine (9) financial years:
 - (a) asset sustainability ratio;
 - (b) net financial liabilities ratio; and
 - (c) operating surplus ratio.
- (5) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the budget for the previous financial year.

The relevant budget documents are presented for adoption.

CONSULTATION (Internal/External)

Councillors

Directors

Other Council Staff – Various Managers and Officers

LEGAL IMPLICATIONS

Compliance with sections 169 and 170 of the *Local Government Regulation 2012*.

POLICY AND LEGISLATION

Section 170 of the Local Government Regulation 2012

(1) *A local government must adopt its budget for a financial year—*

(a) after 31 May in the year before the financial year; but

(b) before—

(i) 1 August in the financial year; or

(ii) a later day decided by the Minister.

(2) *If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.*

(3) *The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.*

(4) *If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect—*

(a) section 169;

(b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

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

FINANCIAL AND RESOURCE IMPLICATIONS

The information presented incorporates both the proposed budget for 2022/23 and the long-term financial forecast. The budget details how Council will fund the provision of services, programs and projects.

Additional information included:

Appendix A – Revenue and Expenditure Report

Appendix B – Capital Expenditure Report

RISK MANAGEMENT IMPLICATIONS

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

Quilpie Shire Council

Statement of Income and Expenditure

Reference: LGR s169(1)(b) and s169(3)

	2022/23 Budget	2023/24 Budget	2024/25 Budget
REVENUE			
Operating Revenue			
Rates, Levies and Charges	6,666,500	7,000,000	7,245,000
Fees and Charges	82,500	84,000	86,000
Rental Income	460,500	474,000	488,000
Interest Received	151,000	154,000	159,000
Recoverable Works Revenue	14,049,000	12,877,000	13,199,000
Other Income	39,000	40,000	41,000
Grants and Subsidies	6,221,000	6,696,000	7,170,000
Total Operating Revenue	27,669,500	27,325,000	28,388,000
EXPENSES			
Operating Expenses			
Corporate Governance	1,785,000	1,856,000	1,930,000
Administration Costs	1,892,000	1,968,000	2,047,000
Community Service Expenses	2,076,000	2,159,000	2,245,000
Utilities Costs	686,500	714,000	743,000
Recoverable Works / Flood Damage Costs	14,110,000	13,151,000	13,677,000
Environmental Health Expenses	1,245,500	1,051,000	893,000
Net Plant Operations	(1,662,000)	(1,728,000)	(1,797,000)
Tourism and Economic Development	1,028,000	1,069,000	1,112,000
Infrastructure Maintenance	2,278,000	2,369,000	2,464,000
Finance Costs	35,000	36,000	37,000
Depreciation and Amortisation	6,167,500	6,757,000	7,171,000
Total Operating Expenses	29,641,500	29,402,000	30,522,000
NET OPERATING SURPLUS	(1,972,000)	(2,077,000)	(2,134,000)
Capital Revenue			
Grants and Subsidies	7,221,000	3,100,000	2,822,000
Gain / Loss on Disposal of PPE	-	-	-
Total Capital Revenue	7,221,000	3,100,000	2,822,000
NET RESULT	5,249,000	1,023,000	688,000

Quilpie Shire Council

Statement of Financial Position

Reference: LGR s168, s169 (1)(b) and (2)(a) and s171

	2022/23 Budget	2023/24 Budget	2024/25 Budget
Current Assets			
Cash and Equivalents	15,966,846	14,950,982	14,919,358
Trade Receivables	794,957	811,000	827,000
Rate Receivables	1,628,564	1,686,000	1,728,000
Inventories	1,070,611	1,100,000	940,000
Total Current Assets	19,460,978	18,547,982	18,414,358
Non-Current Assets			
Trade and Other Receivables	52,142	48,142	44,142
Property, Plant and Equipment	240,049,677	262,521,916	262,800,916
Capital Works in Progress	19,815,000	7,850,000	8,000,000
Total Non-Current Assets	259,916,819	270,420,058	270,845,058
TOTAL ASSETS	279,377,797	288,968,040	289,259,416
Current Liabilities			
Trade and Other Payables	2,624,847	1,352,904	931,280
Provisions	980,440	1,000,000	1,020,000
Total Current Liabilities	3,605,287	2,352,904	1,951,280
Non-Current Liabilities			
Provisions	261,613	267,000	272,000
Total Non-Current Liabilities	261,613	267,000	272,000
TOTAL LIABILITIES	3,866,900	2,619,904	2,223,280
NET COMMUNITY ASSETS	275,510,897	286,348,136	287,036,136
Community Equity			
Shire Capital Account	99,191,732	102,291,732	105,113,732
Asset Revaluation Surplus	160,334,761	170,149,000	170,149,000
Current Year Surplus	5,249,000	1,023,000	688,000
Accumulated Surplus	10,735,404	12,884,404	11,085,404
TOTAL COMMUNITY EQUITY	275,510,897	286,348,136	287,036,136

Quilpie Shire Council Statement of Cash Flows

Reference: LGR s168, s169 (1)(b) and (2)(a) and s171

	2022/23 Budget	2023/24 Budget	2024/25 Budget
Cash Flows from Operating Activities			
Receipts from Customers	10,278,276	19,927,521	20,513,000
Payment to Suppliers and Employees	(23,450,607)	(23,921,385)	(23,587,623)
	<u>(13,172,331)</u>	<u>(3,993,864)</u>	<u>(3,074,623)</u>
Interest Received	170,000	154,000	159,000
Rental Income	460,000	474,000	488,000
Operating Grants, Subsidies and Donations	8,791,500	6,696,000	7,170,000
Net Cash Inflow (Outflow) from Operating Activities	<u>(3,750,831)</u>	<u>3,330,136</u>	<u>4,742,377</u>
Cash Flows from Investing Activities			
Payments for Property, Plant and Equipment	(19,815,000)	(7,850,000)	(8,000,000)
Net Movement on Loans and Advances	4,000	4,000	4,000
Proceeds from Sale of Property, Plant and Equipment	850,000	400,000	400,000
Capital Grants, Subsidies and Donations	7,221,000	3,100,000	2,822,000
Net Cash Inflow (Outflow) from Investing Activities	<u>(11,740,000)</u>	<u>(4,346,000)</u>	<u>(4,774,000)</u>
Cash Flows from Financing Activities			
Proceeds from Borrowings	-	-	-
Repayments of Loans	-	-	-
Net Cash Inflow (Outflow) from Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash Held	<u>(15,490,831)</u>	<u>(1,015,864)</u>	<u>(31,623)</u>
Cash at Beginning of Reporting Period	31,457,677	15,966,846	14,950,982
Cash at End of Reporting Period	<u>15,966,846</u>	<u>14,950,982</u>	<u>14,919,358</u>

Quilpie Shire Council Statement of Changes in Equity

Reference: LGR s168, s169 (1)(b) and (2)(a) and s171

	Asset Revaluation Reserve	Retained Surplus	TOTAL
Budget as at 1 July 2022	160,334,761	109,927,136	270,261,897
Net Operating Surplus	-	5,249,000	5,249,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
Budget as at 30 June 2023	160,334,761	115,176,136	275,510,897
 Budget as at 1 July 2023	 160,334,761	 115,176,136	 275,510,897
Net Operating Surplus	-	1,023,000	1,023,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	9,814,239	-	9,814,239
Budget as at 30 June 2024	170,149,000	116,199,136	286,348,136
 Budget as at 1 July 2024	 170,149,000	 116,199,136	 286,348,136
Net Operating Surplus	-	688,000	688,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
Budget as at 30 June 2025	170,149,000	116,887,136	287,036,136

Quilpie Shire Council Long-Term Financial Forecast Statement of Income and Expenditure

Reference LGR S168, S169 (2)(a) and S171

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
REVENUE										
Operating Revenue										
Rates, Levies and Charges	6,666,500	7,000,000	7,245,000	7,426,000	7,612,000	7,802,000	7,997,000	8,197,000	8,402,000	8,612,000
Fees and Charges	82,500	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000	100,000
Rental Income	460,500	474,000	488,000	503,000	518,000	534,000	550,000	567,000	584,000	602,000
Interest Received	151,000	154,000	159,000	164,000	170,000	176,000	182,000	189,000	198,000	207,000
Recoverable Works Revenue	14,049,000	12,877,000	13,199,000	13,529,000	13,867,000	14,214,000	14,569,000	14,933,000	15,306,000	15,689,000
Other Income	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000
Grants, Subsidies and Donations	6,221,000	6,696,000	7,170,000	7,349,000	7,533,000	7,721,000	7,914,000	8,112,000	8,315,000	8,523,000
Total Operating Revenue	27,669,500	27,325,000	28,388,000	29,101,000	29,833,000	30,583,000	31,351,000	32,140,000	32,950,000	33,781,000
EXPENSES										
Operating Expenses										
Corporate Governance	1,785,000	1,856,000	1,930,000	1,988,000	2,033,000	2,079,000	2,126,000	2,174,000	2,223,000	2,273,000
Administration Costs	1,892,000	1,968,000	2,047,000	2,108,000	2,155,000	2,203,000	2,253,000	2,304,000	2,356,000	2,409,000
Community Service Expenses	2,076,000	2,159,000	2,245,000	2,312,000	2,364,000	2,417,000	2,471,000	2,527,000	2,584,000	2,642,000
Utilities Costs	686,500	714,000	743,000	765,000	782,000	800,000	818,000	836,000	855,000	874,000
Recoverable Works / Flood Damage Costs	14,110,000	13,151,000	13,677,000	14,087,000	14,404,000	14,728,000	15,059,000	15,398,000	15,744,000	16,098,000
Environmental Health Expenses	1,245,500	1,051,000	893,000	920,000	941,000	962,000	984,000	1,006,000	1,029,000	1,052,000
Net Plant Operations	(1,662,000)	(1,728,000)	(1,797,000)	(1,851,000)	(1,893,000)	(1,936,000)	(1,980,000)	(2,025,000)	(2,071,000)	(2,118,000)
Tourism and Economic Development	1,028,000	1,069,000	1,112,000	1,145,000	1,171,000	1,197,000	1,224,000	1,252,000	1,280,000	1,309,000
Infrastructure Maintenance	2,278,000	2,369,000	2,464,000	2,538,000	2,595,000	2,653,000	2,713,000	2,774,000	2,836,000	2,900,000
Finance Costs	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000
Depreciation and Amortisation	6,167,500	6,757,000	7,171,000	7,171,000	7,171,000	7,610,000	7,610,000	7,610,000	8,076,000	8,076,000
Total Operating Expenses	29,641,500	29,402,000	30,522,000	31,221,000	31,762,000	32,753,000	33,319,000	33,898,000	34,955,000	35,559,000
NET OPERATING RESULT	(1,972,000)	(2,077,000)	(2,134,000)	(2,120,000)	(1,929,000)	(2,170,000)	(1,968,000)	(1,758,000)	(2,005,000)	(1,778,000)
Capital Revenue										
Grants, Subsidies and Donations	7,221,000	3,100,000	2,822,000	2,893,000	2,965,000	3,039,000	3,115,000	3,193,000	3,273,000	3,355,000
Gain/ Loss on Disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Capital Revenue	7,221,000	3,100,000	2,822,000	2,893,000	2,965,000	3,039,000	3,115,000	3,193,000	3,273,000	3,355,000
NET RESULT	5,249,000	1,023,000	688,000	773,000	1,036,000	869,000	1,147,000	1,435,000	1,268,000	1,577,000

Quilpie Shire Council Long-Term Financial Forecast Statement of Financial Position

Reference LGR S168, S169 (2)(a) and S171

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Current Assets										
Cash and Equivalents	15,966,846	14,950,982	14,919,358	15,096,297	15,035,073	14,860,773	14,452,091	13,850,091	13,095,091	12,234,031
Trade Receivables	794,957	811,000	827,000	848,000	869,000	891,000	913,000	936,000	959,000	959,000
Rate Receivables	1,628,564	1,686,000	1,728,000	1,771,000	1,815,000	1,860,000	1,907,000	1,955,000	2,004,000	2,004,000
Inventories	1,070,611	1,100,000	940,000	900,000	915,000	860,000	870,000	885,000	903,000	921,060
Total Current Assets	19,460,978	18,547,982	18,414,358	18,615,297	18,634,073	18,471,773	18,142,091	17,626,091	16,961,091	16,118,091
Non-Current Assets										
Trade and Other Receivables	52,142	48,142	44,142	40,142	36,142	32,142	28,142	24,142	20,142	16,142
Property, Plant and Equipment	240,049,677	262,521,916	262,800,916	263,229,916	274,272,916	274,912,916	276,002,916	288,594,916	290,118,916	292,092,916
Capital Works in Progress	19,815,000	7,850,000	8,000,000	8,200,000	8,650,000	9,100,000	9,550,000	10,000,000	10,450,000	10,900,000
Total Non-Current Assets	259,916,819	270,420,058	270,845,058	271,470,058	282,959,058	284,045,058	285,581,058	298,619,058	300,589,058	303,009,058
TOTAL ASSETS	279,377,797	288,968,040	289,259,416	290,085,355	301,593,131	302,516,831	303,723,149	316,245,149	317,550,149	319,127,149
Current Liabilities										
Trade and Other Payables	2,624,847	1,352,904	931,280	959,219	987,995	1,012,695	1,038,013	1,038,013	1,038,013	1,038,013
Provisions	980,440	1,000,000	1,020,000	1,040,000	1,063,000	1,087,000	1,114,000	1,142,000	1,171,000	1,171,000
Total Current Liabilities	3,605,287	2,352,904	1,951,280	1,999,219	2,050,995	2,099,695	2,152,013	2,180,013	2,209,013	2,209,013
Non-Current Liabilities										
Provisions	261,613	267,000	272,000	277,000	283,000	289,000	296,000	303,000	311,000	311,000
Total Non-Current Liabilities	261,613	267,000	272,000	277,000	283,000	289,000	296,000	303,000	311,000	311,000
TOTAL LIABILITIES	3,866,900	2,619,904	2,223,280	2,276,219	2,333,995	2,388,695	2,448,013	2,483,013	2,520,013	2,520,013
NET COMMUNITY ASSETS	275,510,897	286,348,136	287,036,136	287,809,136	299,259,136	300,128,136	301,275,136	313,762,136	315,030,136	316,607,136
Community Equity										
Shire Capital Account	99,191,732	102,291,732	105,113,732	108,006,732	110,971,732	114,010,732	117,125,732	120,318,732	123,591,732	126,946,732
Asset Revaluation Surplus	160,334,761	170,149,000	170,149,000	170,149,000	180,563,000	180,563,000	180,563,000	191,615,000	191,615,000	191,615,000
Accumulated Surplus	15,984,404	13,907,404	11,773,404	9,653,404	7,724,404	5,554,404	3,586,404	1,828,404	(176,596)	(1,954,596)
TOTAL COMMUNITY EQUITY	275,510,897	286,348,136	287,036,136	287,809,136	299,259,136	300,128,136	301,275,136	313,762,136	315,030,136	316,607,136

Quilpie Shire Council **Long-Term Financial Forecast** **Statement of Cash Flows**

Reference LGR S168, S169 (2)(a) and S171

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Cash Flows from Operating Activities										
Receipts from Customers	10,278,276	19,927,521	20,513,000	21,021,000	21,547,000	22,085,000	22,636,000	23,201,000	23,781,000	24,449,000
Payment to Suppliers and Employees	(23,450,607)	(23,921,385)	(23,587,623)	(23,957,062)	(24,548,223)	(25,033,300)	(25,659,683)	(26,268,000)	(26,860,000)	(27,501,060)
	(13,172,331)	(3,993,864)	(3,074,623)	(2,936,062)	(3,001,223)	(2,948,300)	(3,023,683)	(3,067,000)	(3,079,000)	(3,052,060)
Interest Received	170,000	154,000	159,000	164,000	170,000	176,000	182,000	189,000	198,000	207,000
Rental Income	460,000	474,000	488,000	503,000	518,000	534,000	550,000	567,000	584,000	602,000
Operating Grants, Subsidies and Donations	8,791,500	6,696,000	7,170,000	7,349,000	7,533,000	7,721,000	7,914,000	8,112,000	8,315,000	8,523,000
Net Cash Inflow (Outflow) from Operating Activities	(3,750,831)	3,330,136	4,742,377	5,079,938	5,219,777	5,482,700	5,622,317	5,801,000	6,018,000	6,279,940
Cash Flows from Investing Activities										
Payments for Property, Plant and Equipment	(19,815,000)	(7,850,000)	(8,000,000)	(8,200,000)	(8,650,000)	(9,100,000)	(9,550,000)	(10,000,000)	(10,450,000)	(10,900,000)
Net Movement on Loans and Advances	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Proceeds from Sale of Property, Plant and Equipment	850,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Capital Grants, Subsidies, Contributions and Donations	7,221,000	3,100,000	2,822,000	2,893,000	2,965,000	3,039,000	3,115,000	3,193,000	3,273,000	3,355,000
Net Cash Inflow (Outflow) from Investing Activities	(11,740,000)	(4,346,000)	(4,774,000)	(4,903,000)	(5,281,000)	(5,657,000)	(6,031,000)	(6,403,000)	(6,773,000)	(7,141,000)
Cash Flows from Financing Activities										
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-
Repayments of Loans	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow (Outflow) from Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash Held	(15,490,831)	(1,015,864)	(31,623)	176,938	(61,223)	(174,300)	(408,683)	(602,000)	(755,000)	(861,060)
Cash at Beginning of Reporting Period	31,457,677	15,966,846	14,950,982	14,919,358	15,096,297	15,035,073	14,860,773	14,452,091	13,850,091	13,095,091
Cash at End of Reporting Period	15,966,846	14,950,982	14,919,358	15,096,297	15,035,073	14,860,773	14,452,091	13,850,091	13,095,091	12,234,031

We Value: **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

F.04 Revenue Statement

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Date Adopted by Council	6 July 2022	Council Resolution No.	TBA
Effective Date	01 July 2022	Review Date	By 31 July 2023
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.04	IX Reference	91650
Version Number	V9	6 July 2022	Reviewed, updated, and adopted

F.04 Revenue Statement

CEO	Chief Executive Officer
DCEO/DCS	Deputy CEO/Director Corporate & Community Services
DES	Director Engineering Services
MFA	Manager Finance and Administration

1 OBJECTIVE

Council's Revenue Statement for 2022/23 inclusive of Appendix 1, has been prepared in accordance with section 172 of the *Local Government Regulation 2012*, to outline:

- the measures Council has adopted for raising revenue;
- the rates and charges to be levied in the financial year;
- the concessions for rates and charges to be granted;
- the limit on increases to rates and charges;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- the criteria used to decide cost recovery fees; and
- the criteria used to determine charges for business activities (where applicable).

The Revenue Statement is part of Council's financial management system and forms part of the annual budget adopted by Council – in accordance with section 104 (5)(a)(iv) of the *Local Government Act 2009* and section 169(2)(b) of the *Local Government Regulation 2012*.

This document should be read in conjunction with Council's Revenue Policy. Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

It is not intended that this Revenue Statement reproduce all related policies. Related policies will be referred to where applicable and will take precedence if clarification is required.

2 BACKGROUND

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Quilpie Shire as a whole. In deciding how revenue is raised Council has had regard to the principles set out in Council's Revenue Policy.

3 SCOPE

This Revenue Statement, adopted as part of the Budget at the Special Meeting of Council held on 6 July 2022, applies to the financial year from 1 July 2022 to 30 June 2023.

4 LEGISLATIVE CONTEXT

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

1) A local government must adopt its budget for a financial year.

a) after 31 May in the year before the financial year; but

b) before –

i) 1 August in the financial year; or

ii) a later day decided by the Minister.

F.04 Revenue Statement

2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.

3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.

4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect –

a) section 169;

b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Section 172 of the Local Government Regulation 2012 provides:

1) The revenue statement for a local government must state –

a) if the local government levies differential general rates –

i) the rating categories for rateable land in the local government area; and

ii) a description of each rating category; and

b) if the local government levies special rates or charges for a joint government activity - a summary of the terms of the joint government activity; and

c) if the local government fixes a cost-recovery fee - the criteria used to decide the amount of the cost-recovery fee; and

d) if the local government conducts a business activity on a commercial basis - the criteria used to decide the amount of the charges for the activity's goods and services.

2) Also, the revenue statement for a financial year must include the following information for the financial year –

a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –

i) the rates and charges to be levied in the financial year; and

ii) the concessions for rates and charges to be granted in the financial year;

b) whether the local government has made a resolution limiting an increase of rates and charges.

Making And Levying Of Rates And Charges

4.1 OVERVIEW

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's Revenue Statement are therefore based on a combination of specific user charges, separate charges, a special charge and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following:

i) Council's legislative obligations;

ii) the needs and expectations of the general community;

F.04 Revenue Statement

- iii) the expected cost of providing services; and
- iv) equity - namely, ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

4.2 MAKING AND LEVYING OF GENERAL RATES RATIONALE

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person). Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the region as a whole.

Under State legislation, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands, however that would be inequitable because of the considerable diversity in the Quilpie Shire region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities.

To provide a more equitable and reasonable basis for its revenue raising, Council has adopted a rating system that takes into account a combination of differential general rates, specific user charges and special rates.

In summary, rates and charges are determined after consideration of:

- i) Council's legislative obligations;
- ii) The needs and expectations of the general community;
- iii) The expected cost of providing services; and
- iv) Equity – that is, ensuring the fair and consistent approach of lawful rating and charging principles, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

4.3 DIFFERENTIAL GENERAL RATING CATEGORIES

The differential rating categories have been determined having regard to:

- Land use as determined by Council and the Department of Resources "Land Use Codes";
- Carbon Credit Units;
- Location;
- Availability of services;
- Consumption of and demand for services; and
- Whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the council, whether at that land or elsewhere.

Pursuant to Chapter 4 of the *Local Government Regulation 2012*, Council has decided that:

- a) There will be 15 categories of rateable land for 2022/23 as stated and described in **Table 1**;
- b) The description of each of the rating categories of rateable land in the local government area is set out in **Table 1**;
- c) The differential general rate, limitation on increase and minimum general rate to be levied for each of the 15 differential general rating categories are detailed in **Table 2**.

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

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TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

Category	Category Name	Category Description
1	Town of Quilpie - Residential <1Ha	Land, less than 1 Hectare in size, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
2	Town of Quilpie - Residential 1 to 10Ha	Land, 1 Hectare or more in size, but less than 10Ha, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
3	Town of Quilpie - Commercial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in part, for commercial purposes which is or can be serviced with urban infrastructure.
4	Town of Quilpie - Industrial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in part, for industrial purposes which is or can be serviced with urban infrastructure.
5	Township of Eromanga	Land within the township of Eromanga used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production.
6	Other Rural Towns	Land within the townships of Adavale, Toompine or Cheepie used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure.
7	Opal Mines	Land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> used either for the purpose of extracting opals or for the purposes of extracting other precious metals and / or gemstones on a non-industrial scale.
8	Other	Land not included in any other category.
9	Rural - Pumps and Bore Sites	Land primarily used for the purposes of operating pumps or bore sites.
10	Rural and Residential Land - 10 to 100Ha	Land, 10Ha or more, but less than 100Ha in size, used, or capable of being used, in whole or in part, for residential, grazing, agriculture and not included in any other category.
11	Rural - Grazing and Agriculture ≥100Ha	Land, 100Ha or greater in size, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture and not included in any other category.
12	Rural - Carbon Credits	Rural land, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture that has been issued with Carbon Credit Units.

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Category	Category Name	Category Description
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> , the <i>Petroleum Act 1923</i> or the <i>Petroleum and Gas (Production and Safety) Act 2004</i> , other than land included in category 7.
15	Oil Distillation / Refining	Land primarily used for, or used in association or connection with the:- <ul style="list-style-type: none"> – distillation of crude oil or natural gas; or – storage or transport of crude oil or natural gas.

4.4 DIFFERENTIAL GENERAL RATE AND MINIMUM GENERAL RATE

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum differential general rate to be made and levied for each differential general rate category is as detailed in **Table 2**.

TABLE 2 – MINIMUM AND GENERAL RATE (cents in the dollar)

Category	Description	Minimum	General Rate (cents in the dollar)	Limitation (cap)
1	Town of Quilpie - Residential <1Ha	\$388.12	2.73146	Does not apply
2	Town of Quilpie - Residential 1 to 10Ha	\$388.12	1.85886	Does not apply
3	Town of Quilpie - Commercial	\$388.12	3.21844	Does not apply
4	Town of Quilpie - Industrial	\$388.12	2.90938	Does not apply
5	Town of Eromanga	\$388.12	5.99854	Does not apply
6	Other Rural Towns	\$341.56	73.83784	Does not apply
7	Opal Mines	\$382.96	40.62262	Does not apply
8	Other	\$599.26	45.50854	Does not apply
9	Rural - Pumps and Bore Sites	\$327.06	43.70266	Does not apply
10	Rural and Residential Land - 10 to 100Ha	\$319.82	2.17494	Does not apply
11	Rural Land ≥100Ha	\$319.82	1.43886	100%
12	Rural Land - Carbon Credits	\$319.82	1.43886	100%
13	Transformer Sites	\$387.10	3.42212	Does not apply
14	Mining and Oil Production	\$48,801.00	168.00000	40%
15	Oil Distillation / Refining	\$34,448.00	166.26580	Does not apply

4.5 OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed that they have the right to object to the category their land is included in. All objections shall be in writing

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to the Chief Executive Officer and the only basis for objection shall be that at the date of issue of the rate notice the land should belong to a different rating category.

4.6 RATEABLE VALUE OF LAND

To determine the rateable value of land, Council uses the unimproved value or site value as advised by the Department of Resources. The last valuation of the Quilpie shire was carried out in 2021 with the valuation being effective from 30 June 2021.

4.7 LIMITATION OF INCREASE IN RATES

Under the provision of section 116 of the *Local Government Regulation 2012* Council has resolved to apply limitations of increases to general rates (capping) to the following differential rate categories for the 2022/23 financial year in the percentages listed below:

- Category 11 - Rural Land $\geq 100\text{Ha}$: 100%
- Category 12 - Rural Land – Carbon Credits: 100%
- Category 14 - Mining and Oil Production: 40%

Capping will only apply to land that remains in the same class of category in 2022/23, with the exception of those assessments moving into Category 12 - Rural Land – Carbon Credits or to those assessments that are rolled into a new category as part of a same whole of category (amalgamation) movement. Capping will be applied and removed on a whole year basis only, where applicable, and adjustments will not be applied for part of a year.

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

- there has been a change in the differential general rating category during the 2022/23 financial year;
- the differential general rating category of the land in 2021/22 financial year, changes in the 2022/23 financial year;
- the rateable assessment is levied the minimum differential general rate for the 2022/23 financial year;
- there has been a change in the area of the lot/s comprising the rateable assessment during the current or previous financial year (including, for example, by way of amalgamation or separation of rateable assessments);
- the general rate was calculated on a valuation to which section 50 of the *Land Valuation Act 2010* applied (i.e. developers' concession);
- the general rate was calculated on a valuation issued pursuant to section 274 of the *Land Valuation Act 2010* (i.e. offset valuation); or
- there has been a change in the valuation of the rateable assessment, (other than the revaluation of the whole of the region) during the current or previous financial year.

4.8 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 awareness of the exemptions with target groups that may qualify for these exemptions.

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4.9 SEPARATE RATES AND CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

For the 2022/23 financial year, Council does not intend to levy separate rates and charges.

4.10 SPECIAL RATES AND CHARGES

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

- (a) the land or its occupier:
 - (i) specially benefits from the service, facility or activity; or
 - (ii) has or will have special access to the service, facility or activity; or
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

For the 2022/23 financial year, Council intends to levy the following special rate:

4.10.1 Wild Dog Control Special Rate

Pursuant to section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the 'Wild Dog Control Special Rate' on all rateable rural land outlined the Table 3 below. The special rate will fund the cost of one coordinated wild dog baiting program across the Quilpie shire..

The special rate to be made and levied for each differential rate category, and the minimum amount of the special rate to be fixed, is as follows:

TABLE 3 – WILD DOG CONTROL SPECIAL RATE – MINIMUM AND CENTS IN THE DOLLAR

Category	Description	Minimum	Wild Dog Control Special Rate (cents in the dollar)
11	Rural Land ≥ 100Ha	\$100.00	0.0800
12	Rural Land - Carbon Credits	\$100.00	0.0800

4.11 UTILITY CHARGES

Council levies utility charges for the provision of waste management, sewerage and water services on each assessment to which these services are supplied, or are capable of being supplied. In accordance with section 99 of the *Local Government Regulation 2012* the following utility charges be made and levied for the year ending 30 June 2023.

4.11.1 Water and Sewerage

For water and sewerage, a specific number of "charging units" is assessed for each category of land use (Table 5) and a dollar charge per unit (Table 4) is set by the Council annually at its budget meeting.

Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each

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ratepayer's likely water usage by determining the average amount of water used for each different land use referred to below.

For the 2022/23 financial year, the applicable charging units are as follows:

TABLE 4 – WATER AND SEWERAGE CHARGE PER UNIT

Utility Charge	Charge per Unit
Sewerage	\$15.16
Water	\$15.84

TABLE 5 – WATER AND SEWERAGE CHARGING UNIT SCHEDULE

Description (Land Use Category)	Sewerage Charging Units	Water Charging Units
Vacant land – infrastructure	15	15
Occupied residential land (includes one pedestal)	30	30
▪ For each extra pedestal	5	5
Occupied residential land – Cheepie		40
Flat, unit, aged persons home (each unit)	20	20
Motel (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	5	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
Fire Brigade/SES	15	150
Church and residence (includes one pedestal/cistern)	30	30
▪ For each extra pedestal/cistern	5	5
Other businesses (includes one pedestal/cistern)	25	25
▪ For each extra pedestal/cistern	5	5
Other businesses with attached dwelling	30	30
School (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
CWA, cultural society, non-profit	20	20
Convent, church and residence (includes one pedestal/cistern)	30	30
▪ For each extra pedestal/cistern	5	5
Railway station yards		100
Trucking yards		100
Swimming pool	200	200

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Description (Land Use Category)	Sewerage Charging Units	Water Charging Units
John Waugh Park	300	600
Bulloo Park	300	600
Shire Office - including library and public toilets (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
Median strips		600
Wash-Down Bay – Quilpie		100
Industrial land		30
Rural and Residential land with no sewerage or waste management service and outside the service area		30
Bowling Green		100
Caravan Park	300	300
Refinery (includes one pedestal/cistern)	30	450
▪ For each extra pedestal/cistern	5	
Oil Washdown – Eromanga		120

Sewerage charging:

Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot according to the applicable land use category in Table 5.

For example - a house and vacant lot together; the 'occupied residential land' land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the 'vacant land – infrastructure' land use category is levied for the vacant lot.

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 charge according to the relevant land use category in Table 5.

A separate charge for trade waste shall be applied to those properties with a Trade Waste License/Approval – refer to Council's Register of Cost-Recovery Fees and Commercial Charges.

Water charging:

Where multiple lots are included on one Rate Assessment, a water charge will apply for each lot according to the applicable land use category in Table 5.

For example - a house and vacant lot together; the relevant 'occupied residential land' land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the 'vacant land – infrastructure' land use category is levied for the vacant lot.

Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one water charge according to the relevant land use category in Table 5.

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4.11.2 Waste Management

4.11.2.1 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGE

Council shall levy a waste management utility charge for the 2022/23 financial year for the removal and disposal of kerbside refuse (approved waste that can be disposed in a 240L Council supplied bin), which shall be called the Refuse Removal and Disposal Service Charge.

The Refuse Removal and Disposal Service Charge shall be levied on:

- (a) Each rateable assessment comprising a house, unit or other residential dwelling, designed for separate residential occupation and whether occupied or not;
- (b) Each rateable assessment comprising a commercial or industrial use receiving, or capable of receiving, Council's kerbside waste collection service;
- (c) Any other rateable assessment receiving Council's kerbside waste collection service; and
- (d) All other properties receiving a receiving Council's kerbside waste collection service where the owner or occupier has requested that service.

Council's base kerbside waste collection service consists of one 240L general waste bin collected once per week. An owner of rateable land in or around the township of Quilpie may request up to three collections (generally Monday, Wednesday & Friday) per week as approved by the Chief Executive Officer. Each additional collection shall attract an additional charge as per Table 6 below. An owner of rateable land in or around the township of Eromanga may request one collection (generally Tuesday) per week.

Additional bins may be requested by a person or entity levied a Refuse Removal and Disposal Service Charge. Additional Bins will have the same number of collections charged as the First Bin and shall attract an additional charge as per Table 6 below.

Refuse Removal and Disposal Service Charges for 2022/23 are:

TABLE 6 – ANNUAL CHARGE

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	1	\$577	\$298
	2	\$875	\$596
	3	\$1,173	\$894

4.11.2.2 WASTE MANAGEMENT LEVY

Pursuant to section 99 of the Regulation, Council will make and levy a utility charge for the 2022/23 financial year (to be known as the "Waste Management Levy") in the sum of \$156 per rateable assessment on all rateable land in the Shire that is not charged a Refuse Removal and Disposal Service Charge.

This utility charge will fund:

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- (a) the residual cost of waste facilities and services which are not met from the Refuse Removal and Disposal Service Charge and other related fees and charges collected on a user pays basis; and
- (b) meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

4.12 ISSUE OF RATES

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

4.13 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty-one (31) calendar days after the notice has been issued, except when otherwise determined by Council.

4.14 INTEREST ON ARREARS

Council has decided that, pursuant to section 133 of the *Local Government Regulation 2012*, interest is payable on overdue rates and charges from the day rates and charges become overdue. Interest will be at a rate of eight percent (8%) per annum compounding on daily balances.

4.15 PROMPT PAYMENT DISCOUNT

Council has decided that in accordance with section 130 of the *Local Government Regulation 2012*, a discount of ten percent (10%) will be allowed on the non-overdue General Rates, Water and Sewerage Utility Charges, Refuse Removal and Disposal Service Charge and the Waste Management Levy, provided that:

- (a) all of the aforementioned rates and charges are paid within 31 days of the date of issue of the rate notice; and
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 31 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 31 days of the date of issue of the rate notice.

4.16 PAYMENT IN ADVANCE

Council offers ratepayers the opportunity to pre-pay rates wither 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 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.

4.17 RECOVERY OF OUTSTANDING RATES AND CHARGES

Council requires payment of rates and charges within thirty-one (31) 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 the Recovery of Rates & Charges and General Debt Policy (as amended from time to time).

4.18 CONCESSIONS**4.18.1 Pensioners**

Council has decided, pursuant to section 119 and section 120 of the *Local Government Regulation 2012*, to grant a 50% rebate of general rates and utility charges, up to a total of \$450 per annum for land which

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is owned or occupied by a pensioner, in accordance with Council's "Rates and Utility Charges - Pensioner Rebate and Concession Policy".

4.18.2 Waste Management Levy

The following two concessions in relation to the waste management levy are granted on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*)

4.18.2.1 WASTE MANAGEMENT LEVY CLASS CONCESSION

A concession, comprising a 100% rebate of the waste management levy, will be applied to the assessments identified in Table 7 below, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

TABLE 7 – ASSESSMENTS INCLUDED IN CLASS CONCESSION

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00648-00000-000	00447-44400-320	00618-00000-000	00788-00000-000	11043-00000-000
00002-00000-000	00447-44400-330	00619-00000-000	00789-00000-000	11044-00000-000
00004-10000-000	00447-44400-370	00621-10000-000	00790-00000-000	11045-00000-000
00005-00000-000	00447-44400-380	00625-00000-000	00793-00000-000	11046-00000-000
00006-00000-000	00447-44400-420	00626-00000-000	00793-50000-000	11047-00000-000
00007-55000-000	00447-44400-460	00627-00000-000	00795-00000-000	11048-00000-000
00008-00000-000	00448-00000-000	00627-50000-000	00802-00000-000	11049-00000-000
00009-00000-000	00448-20000-000	00628-00000-000	00806-00000-000	11051-00000-000
00012-00000-000	00456-80000-000	00628-55000-000	00806-00050-000	11052-00000-000
00016-00000-000	00469-00000-000	00633-00000-000	00806-00100-000	11053-00000-000
00017-00000-000	00472-00000-000	00639-10000-000	00806-20000-000	11054-00000-000
00018-00000-000	00473-00000-000	00640-22000-000	00809-00000-000	11055-00000-000
00019-10000-000	00482-10000-000	00647-10000-000	00809-50000-000	11056-00000-000
00021-40000-000	00484-00000-000	00648-10000-000	00810-00000-200	11059-00000-000
00026-00000-000	00485-40000-000	00648-20000-000	00813-10000-000	11060-00000-000
00027-00000-000	00486-00000-000	00648-50000-000	00815-00000-000	11061-00000-000
00028-00000-000	00488-00000-000	00648-70000-000	00816-00000-000	11063-00000-000
00031-00000-000	00489-00000-000	00649-00000-000	00816-50000-000	11065-00000-000
00032-00000-000	00496-00000-000	00649-15000-000	00817-00000-000	11066-00000-000
00033-00000-000	00497-00000-000	00649-50000-000	00817-00000-100	11067-00000-000
00039-00000-000	00498-00000-000	00650-10000-000	00818-00000-000	11068-00000-000
00047-00000-000	00500-00000-000	00652-00000-000	00819-00000-000	11069-00000-000
00050-10000-000	00501-00000-000	00652-10000-000	00828-10000-000	44700-44400-330
00052-00000-000	00502-00000-000	00653-10000-000	00828-20000-000	00386-47000-000

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Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00052-50000-000	00503-00000-000	00654-50000-000	00832-00000-000	00795-01000-000
00054-00000-000	00504-00000-000	00655-10000-000	00834-00000-000	00856-10000-000
00054-50000-000	00505-00000-000	00657-00000-000	00834-20000-000	00858-10000-000
00056-00000-000	00506-00000-000	00658-00000-000	00834-50000-000	00886-00220-000
00057-10000-000	00508-00000-000	00659-10000-000	00834-60000-000	00886-20000-000
00060-00000-000	00514-00000-000	00661-63000-000	00835-00000-000	00886-30000-000
00063-00000-000	00515-00000-000	00662-00000-000	00835-50000-000	00858-00002-000
00064-00000-000	00516-00000-000	00663-10000-000	00836-00000-000	00886-00250-000
00065-00000-000	00517-00000-000	00667-10000-000	00840-10000-000	00886-00260-000
00071-10000-000	00518-00000-000	00673-00000-000	00840-30000-000	00886-00270-000
00071-50000-000	00523-50000-000	00674-00000-000	00844-10000-000	00886-00500-000
00073-00000-000	00525-20000-000	00675-00000-000	00844-11000-000	00886-00600-000
00074-00000-000	00526-00000-000	00676-00000-000	00845-00000-000	00886-00610-000
00075-00000-000	00527-00000-000	00682-00000-000	00845-01300-000	00886-00620-000
00076-60000-000	00528-00000-000	00684-10000-000	00845-01500-000	00886-00630-000
00084-00000-000	00528-50000-000	00687-00000-000	00845-02300-000	00886-00640-000
00093-10000-000	00529-00000-000	00690-00000-000	00845-02400-000	00886-00700-000
00096-10000-000	00529-30000-000	00691-00000-000	00845-02900-000	00886-00320-000
00097-20000-000	00530-10000-000	00691-30000-000	00845-03500-000	00886-00330-000
00100-00000-000	00530-10010-000	00691-41000-000	00845-91000-000	00886-00310-000
00101-00000-000	00531-00000-000	00691-60000-000	00845-91500-000	00886-00290-000
00102-10000-000	00531-00060-000	00692-00000-000	00845-91600-000	00886-00300-000
00105-00000-000	00531-10000-000	00695-00000-000	00845-91700-000	00886-00400-000
00105-10000-000	00531-20000-000	00695-50000-000	00846-10000-000	00858-13000-000
00106-00000-000	00531-21000-000	00696-00000-000	00848-10000-000	00886-00200-000
00107-00000-000	00532-32000-000	00697-00000-000	00849-00000-000	00886-00210-000
00108-00000-000	00532-33000-000	00698-10000-000	00850-00000-000	00886-00230-000
00109-00000-000	00534-10000-000	00698-30000-000	00852-10000-000	00886-00240-000
00110-00000-000	00535-01000-000	00698-40000-000	00853-00000-000	00886-00280-000
00111-00000-000	00535-10000-000	00698-50000-000	00854-00000-000	00886-00340-000
00112-00000-000	00536-11100-000	00698-55000-000	00854-10000-000	00886-00350-000
00113-00000-000	00536-20000-000	00699-10000-000	00855-00000-000	00886-10000-000
00113-50000-000	00536-30000-000	00700-00000-000	00858-00000-000	
00114-00000-000	00540-00000-000	00702-00000-000	00863-00000-000	
00115-00000-000	00546-00000-000	00702-50000-000	00872-00000-000	
00115-50000-000	00547-00000-000	00703-00000-000	00872-50000-000	

F.04 Revenue Statement

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00117-00000-000	00548-00000-000	00704-20000-000	00874-10000-000	
00123-00000-000	00552-00000-000	00707-00000-000	00875-00000-000	
00124-00000-000	00553-00000-000	00711-00000-000	00875-10000-000	
00125-10000-000	00553-61300-000	00724-50000-000	00875-50000-000	
00125-50000-000	00553-61500-000	00726-00000-000	00876-00000-000	
00127-00000-000	00553-70000-000	00727-00000-000	00878-10000-000	
00128-00000-000	00555-10000-000	00728-60000-000	00879-00000-000	
00129-00000-000	00557-10000-000	00730-15000-000	00879-00500-000	
00133-00000-000	00560-10000-000	00731-00000-000	00879-00600-000	
00134-00000-000	00562-00000-000	00732-00000-000	00882-00000-000	
00149-92000-000	00564-10000-000	00732-20000-000	00882-00040-000	
00158-20000-000	00564-10001-000	00732-50000-000	00883-00000-000	
00158-30000-000	00565-10000-000	00736-00000-000	00884-00000-000	
00158-40000-000	00566-00000-000	00738-00000-000	00885-00000-000	
00158-50000-000	00569-10000-000	00738-10000-000	01008-20000-000	
00167-00000-000	00569-11000-000	00742-00000-000	01009-20000-000	
00168-00000-000	00570-00000-000	00745-00000-000	01010-00000-000	
00168-05000-000	00573-00000-000	00748-10000-000	01011-00000-000	
00168-50000-000	00573-20000-000	00750-00000-000	01015-00000-000	
00169-00000-000	00573-30000-000	00755-00000-000	01064-50000-000	
00174-10000-000	00573-30010-000	00757-11000-000	01064-60000-000	
00215-00000-000	00573-40000-000	00757-14000-000	01103-00000-000	
00233-00000-000	00574-50000-000	00757-16000-000	01178-00000-000	
00234-00001-000	00576-10000-000	00757-20000-000	01179-00000-000	
00297-00000-000	00576-13000-000	00763-10000-000	01184-00000-000	
00337-30000-000	00576-50000-000	00763-11000-000	01185-00000-000	
00337-50000-000	00581-14000-000	00764-00000-000	01187-00000-000	
00337-70000-000	00581-17200-000	00764-20000-000	01188-00000-000	
00398-50000-000	00581-50000-000	00764-40000-000	01195-00000-000	
00400-50000-000	00583-10000-000	00764-41000-000	01198-00000-000	
00441-00000-000	00591-10000-000	00764-41900-000	01202-10000-000	
00447-44400-120	00592-10000-000	00765-00000-000	01203-10000-000	
00447-44400-130	00599-50000-000	00774-10000-000	01203-20000-000	
00447-44400-140	00600-00000-000	00775-00000-000	11020-00000-000	
00447-44400-150	00601-00000-000	00775-20000-000	11022-00000-000	
00447-44400-160	00605-00000-000	00775-40000-000	11022-10000-000	

F.04 Revenue Statement

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00447-44400-170	00605-10000-000	00775-60001-000	11024-10000-000	
00447-44400-180	00605-20000-000	00775-80000-000	11025-00000-000	
00447-44400-190	00606-00500-000	00777-00000-000	11028-00000-000	
00447-44400-200	00606-50000-000	00777-05000-000	11029-00000-000	
00447-44400-210	00606-50200-000	00777-10005-000	11030-00000-000	
00447-44400-220	00607-10000-000	00777-50000-000	11035-00000-000	
00447-44400-230	00607-13000-000	00777-55000-000	11036-00000-000	
00447-44400-240	00609-10000-000	00777-55500-000	11037-00000-000	
00447-44400-250	00614-10000-000	00780-10000-000	11038-00000-000	
00447-44400-260	00614-10099-000	00780-50000-000	11039-00000-000	
00447-44400-270	00614-20000-000	00782-00000-000	11041-00000-000	
00447-44400-290	00614-50000-000	00783-00000-000	11042-00000-000	
00447-44400-300	00615-00000-000	00787-00000-000	00886-00265-000	
00447-44400-310	00654-30000-000	00831-10000-000	00576-12000-000	

4.18.2.2 WASTE MANAGEMENT LEVY CONCESSION ON APPLICATION

A concession, comprising a 100% rebate of the waste management levy, may be applied to assessments which fall within the general rate categories listed in Table 8 below (excluding those assessments that qualify for the Waste Management Levy Class Concession), if the owner can provide sufficient supporting evidence, to the satisfaction of Council's Chief Executive Officer, that none of Council's waste transfer or landfill facilities are utilised and all waste generated or handled on their assessment can be disposed of in a compliant alternative manner.

TABLE 8

Category	Description
7	Opal Mines
8	Other
9	Rural-Pumps and Bore Sites
10	Rural and Residential Land 10 to 100Ha
11	Rural Land ≥100Ha
12	Rural Land - Carbon Credits
13	Transformer Sites
14	Mining and Oil Production

4.18.3 Not for Profit Community Organisation Concession

A concession, comprising a 100% rebate of the differential general rates, will be applied to the assessments identified in Table 9 below, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

TABLE 9 – ASSESSMENTS CONCESSION WILL APPLY TO

F.04 Revenue Statement

Assessment Number
00137-00000-000
00066-10000-000
00777-10000-000

4.18.4 Other Concessions

Council is empowered by sections 119 to 126 of the *Local Government Regulation 2012* to grant concessions (e.g. a rebate of all or part of rates or charges or an agreement to defer payment of rates or charges) if one or more criteria identified in section 120(1) of the Regulation are satisfied. Council will consider all applications for concessions on their individual merits, having regard to these sections of the Regulation.

5 COST RECOVERY FEES AND COMMERCIAL CHARGES

It is Council's intention that each service, facility or activity provided are on a full cost recovery basis however consideration may, where appropriate, be given to the broad community impact that certain fees and charges may have. Council may decide to provide services, facilities or activities that are not fully cost recoverable but are deemed to be provided as a community service obligation by cross subsidising.

In setting cost recovery and other fees and charges, Council will apply the following criteria:

1. Cost recovery (regulatory) services – the fee will be set at no more than the full cost of providing the service or taking the action for which the fee is charge. Council may wish to subsidise the fee from other sources (i.e. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
2. Charges for commercial services will be set to recover the full cost of providing the service.

Cost-recovery fees and commercial charges may be adopted by Council as required during the financial year.

6 BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

7 STATE GOVERNMENT SUBSIDIES AND LEVIES**7.1 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME**

In addition to Council's Pensioner Concession, the Queensland Government provides a subsidy to approved pensioners. This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the relevant state government department.

The subsidy is paid by the Queensland 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.

7.2 EMERGENCY MANAGEMENT LEVY

F.04 Revenue Statement

The Emergency Management Levy is a Queensland Government levy. Council is required to collect the levy on behalf of the state government in accordance with the *Fire and Emergency Services Act 1990*.

7.3 OTHER LEVIES

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

8 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Fire and Emergency Services Act 1990*

IX #	Details
91119	F.03 Revenue Policy
91118	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
91116	F.10 Recovery of Rates & Charges and General Debt Policy

We Value: **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

F.04 Revenue Statement

APPENDIX 1- WILD DOG CONTROL SPECIAL RATE – OVERALL PLAN

Council has made a special rate, to be known as the *Wild Dog Control Special Rate*, to fund the cost of one coordinated wild dog baiting program across the Quilpie shire.

The Overall Plan for the Wild Dog Control Special Rate is as follows:

1. Service, facility or activity to which the Overall Plan applies

The service, facility or activity for which the plan is made is the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, areophane hire, staff and Avgas.

2. Rateable land to which the special rate applies

The rateable land to which the special rate applies is all rateable land categorised as:

- Category 11 - Rural Land \geq 100Ha; and
- Category 12 - Rural Land - Carbon Credits

3. Estimated cost of carrying out the overall plan

The estimated cost of carrying out the activity the subject of the overall plan is \$130,000. The Wild Dog Control Special Rate will levy an estimated \$90,000 towards the total estimated cost of carrying out the activity.

4. Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is 1 year ending on 30 June 2023.

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 wild dogs, so as to improve the agricultural activities on the land which will increase productivity for landholders.

It is anticipated that a levy will be made in future years as the service, facility and activities are likely to be on-going programs.

We Value: **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

F.03 Revenue Policy

1	OBJECTIVE	ERROR! BOOKMARK NOT DEFINED.
2	SCOPE	1
3	STATEMENT	1
	3.1 Introduction	1
	3.2 Making and Levying Rates and Charges	2
	3.3 Granting of Rebates and Concessions	3
	3.4 Recovery of Outstanding Rates and Charges	4
	3.5 Charges for Council Services and Facilities	4
	3.6 Funding of New Development	5
4	DEFINITIONS	5
5	RELATED POLICES LEGISLATION OTHER DOCUMENTS	5

Date Adopted by Council	21 June 2022	Council Resolution No.	QSC077-06-22
Effective Date	01 July 2022	Review Date	
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.03	IX Reference	
Version Number	V1	16-Jun-15	Developed and adopted
	V2	08-Jul-16	Reviewed and adopted
	V3	14-Jul-17	Reviewed and adopted
	V4	22-Jun-18	Reviewed and adopted
	V5	14-June-19	Reviewed and adopted
	V6	12-June-20	Reviewed, updated and adopted
	V7	09-Jul-21	Reviewed, updated and adopted
	V8	21-Jun-22	Reviewed, updated and adopted

CEO Chief Executive Officer
DCEO/DCCS Deputy CEO / Director Corporate & Community Services
DES Director Engineering Services
MFA Manager Finance and Administration

1 OBJECTIVE

The objective of this policy is 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 intends to apply for the 2022/23 financial year for:
 - levying rates and charges;
 - granting concessions for rates and charges;
 - recovering overdue rates and charges;
 - cost-recovery methods; and
- (b) the purpose of concessions for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

2 SCOPE

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

3 STATEMENT

3.1 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:

- Transparency – by communicating the Council's charging processes and each ratepayer's responsibility under the rating system; and
- Efficiency – by having a rating regime that is cost effective to administer; and
- Fairness and equity - by ensuring the consistent application of lawful rating and charging principles, and taking into account all relevant considerations; and
- Flexibility – to take account of changes in the local economy, extraordinary circumstances and impacts that different industries may have on Council infrastructure and service delivery; and
- Sustainability – to support the strategic plans for the delivery of infrastructure and services identified in Council's short, medium and long term planning.

Council will apply these principles when:

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

3.2 MAKING AND LEVYING RATES AND CHARGES

3.2.1 General Rates

General Rates are set each financial year to assist Council in raising sufficient revenue to provide services and facilities to the community. 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 expenditure to provide the necessary services and facilities and has therefore adopted a system of differential general rating to meet its needs.

3.2.2 Differential General Rates

Council considers that the use of differential general rates allows the following factors to be taken into account in determining how 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) the amount of the Unimproved Capital Value (UCV) and the rate payable.

Property valuations are determined by the Department of Resources and can fluctuate from year to year. In setting rates, Council determines how much income is required to be generated from rates balanced against the principles outlined in section 3.1.

Council can use averaging and capping options if property valuations fluctuate severely.

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.

3.2.3 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 charges. 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.

3.2.4 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 ratepayer or class of ratepayer.

3.3 GRANTING OF REBATES AND CONCESSIONS

3.3.1 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;
- Communicating the concessions available and raising awareness with ratepayers and groups of ratepayers that may qualify for concessions; and

Council may give consideration to granting a class concession in the event the State Government declares all or part of the local government area a natural disaster area.

3.3.2 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 of 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 and utility charges. The purpose of the concession for pensioners is to assist pensioner land owners to remain in their own home by reducing the financial impact of rates and charges.

(b) Hardship Concession

Council may grant a concession where it can demonstrate that the payment of the rates and charges will cause the owner hardship (see section 120 (1) (c) of the *Local Government Regulation 2012*).

(c) Waste Management Concessions

Council may grant a concession on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*).

(d) Not for 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.

(e) 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 will be considered by Council on their individual merits having regard to sections 119 to 126 of the *Local Government Regulation 2012*.

3.4 RECOVERY OF OUTSTANDING RATES AND CHARGES

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

Council will exercise its rate 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 and equity - by treating all ratepayers in similar circumstances in the same manner and by having regard to their capacity to pay;
- Transparency - by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations; and
- Efficiency – by making the process used to recover outstanding rates and charges clear, simple to administer and cost effective.

3.5 CHARGES FOR COUNCIL SERVICES AND FACILITIES

There are broadly two types of fees and charges:

1. Cost Recovery (regulatory) fees and charges; and
2. Other (commercial) fees and charges.

3.5.1 Cost Recovery (Regulatory) Fees and Charges

(Section 97 of the *Local Government Regulation 2012*)

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

- (a) an application for the issue or renewal of a license, 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 charges.

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.

3.5.2 Other Commercial Fees and 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. Council may consider granting concessions (fee waivers) for community or non-profit organisations.

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

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

F.03 Revenue Policy

3.6 FUNDING OF NEW DEVELOPMENT

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's town planning scheme.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

4 DEFINITIONS

Council	Quilpie Shire Council
Act	<i>Local Government Act 2009</i>
Regulation	<i>Local Government Regulation 2012</i>
Pensioner	Refer to Council's Rates and Utility Charges – Pensioner Rebate and Concession Policy

5 LEGISLATION | RELATED POLICIES | OTHER DOCUMENTS

Local Government Act 2009

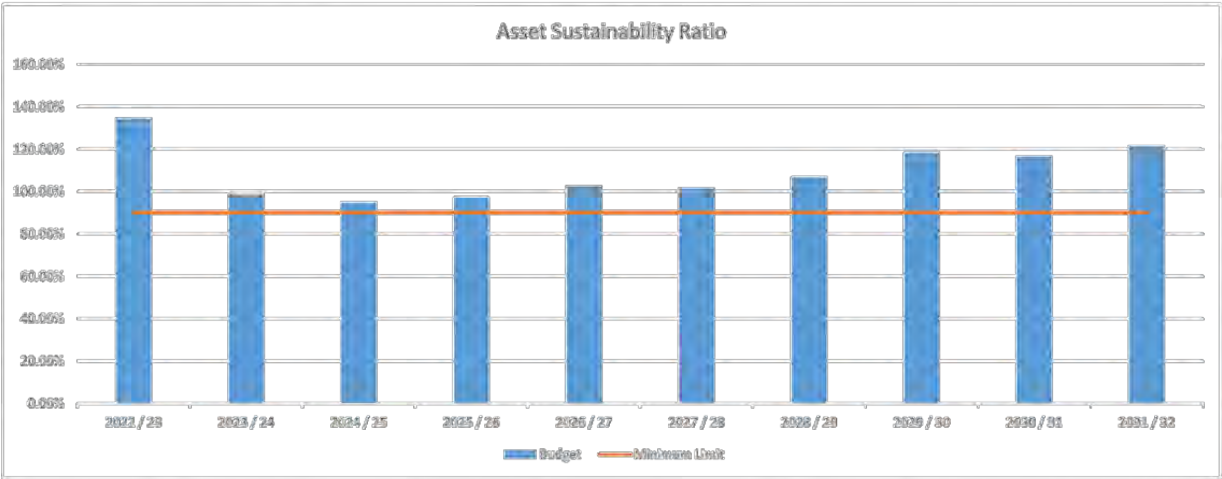
Local Government Regulation 2012

IX #	Details
91650	F.04 Revenue Statement
91118	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
213353	Schedule of Fees and Charges

Financial Sustainability Ratios
For the 2022/23 financial year and the next 9 financial years
Reference: LGR s169 (4)

Asset Sustainability Ratio

Asset Sustainability Ratio (expressed as a percentage) is an approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.



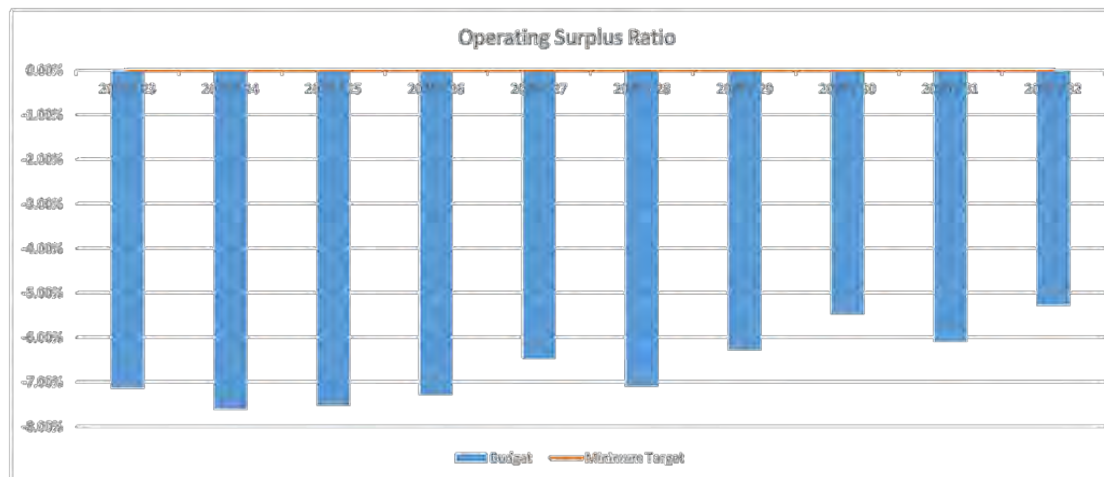
Financial Year	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32
Budget	134.49%	98.75%	94.83%	97.20%	102.53%	101.64%	106.67%	118.27%	116.46%	121.47%
Minimum Limit	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%

Financial Sustainability Ratios

For the 2022/23 financial year and the next 9 financial years

Operating Surplus Ratio

Operating Surplus Ratio (expressed as a percentage) is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.



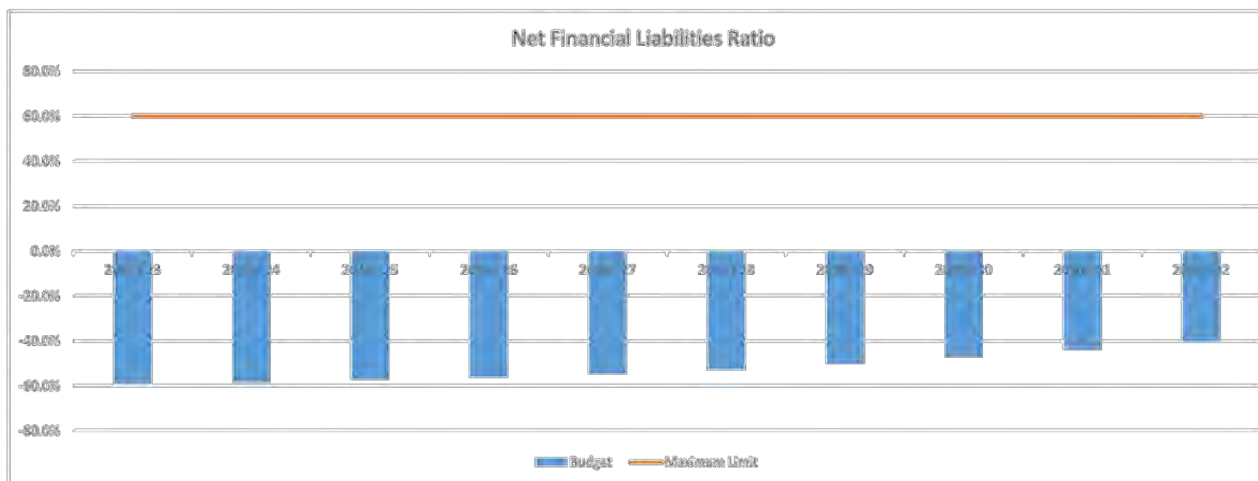
Financial Year	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32
Budget	-7.13%	-7.60%	-7.52%	-7.28%	-6.47%	-7.10%	-6.28%	-5.47%	-6.08%	-5.26%
Minimum Target	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Financial Sustainability Ratios

For the 2022/23 financial year and the next 9 financial years

Net Financial Liabilities Ratio

Net Financial Liabilities Ratio (expressed as a percentage) is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

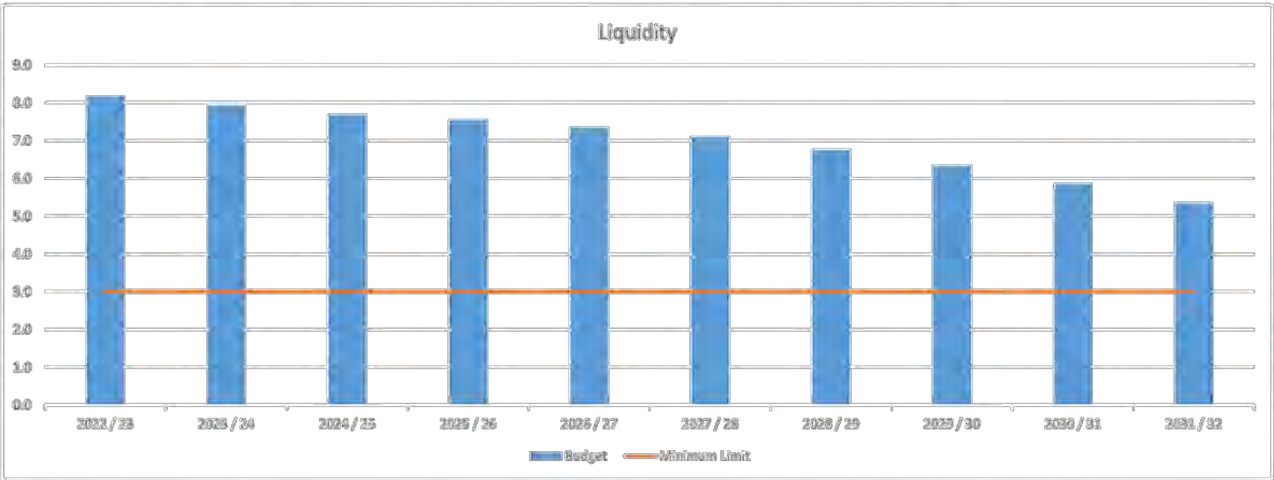


Financial Year	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32
Budget	-59.1%	-58.3%	-57.0%	-56.1%	-54.6%	-52.6%	-50.1%	-47.1%	-43.8%	-40.3%
Maximum Limit	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%

Financial Sustainability Ratios
For the 2022/23 financial year and the next 9 financial years

Liquidity

Liquidity indicates the number of months council can continue paying its immediate expenses without additional cash flows.



Financial Year	2022 / 23	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32
Budget	8.2	7.9	7.7	7.5	7.3	7.1	6.8	6.3	5.9	5.4
Minimum Limit	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0

Quilpie Shire Council**TOTAL VALUE OF THE CHANGE IN RATES AND CHARGES**

Reference: LGR s169 (6) & (7)

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 budget for the previous financial year.

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

The total value of the change, expressed as a percentage, in the rates and charges levied for the 2022/23 financial year compared with the rates and charges levied in the budget for the 2021/22 financial year is **2.41%**

FOR INFORMATION PURPOSES ONLY

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June

		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
1000-0001	CORPORATE GOVERNANCE				
1000-0002	EXECUTIVE SERVICES				
1000-2000-0000	Executive Services Salaries and Overheads	CEO	(275,000)	(283,000)	3%
1000-2020-0000	Executive and Special Project Expenses	CEO	(356,000)	(533,000)	50%
1000-2040-0000	Executive Services - HR Expenses	HR	(281,000)	(367,000)	31%
1000-0002	EXECUTIVE SERVICES		(912,000)	(1,183,000)	30%
1100-0002	COUNCILLORS EXPENSES				
1100-2000-0000	Councillor Wages	CEO	(330,000)	(337,000)	2%
1100-2001-0000	Councillor Remuneration - Meetings	CEO	(64,000)	(65,500)	2%
1100-2020-0000	Councillors Allowances & Expenditure	CEO	(15,000)	(14,500)	-3%
1100-2030-0000	Councillor Professional Dev Training	CEO	(5,000)	(5,000)	0%
1100-2040-0000	Councillors Conferences & Deputation	CEO	(22,000)	(22,000)	0%
1100-2050-0000	Election Expenses	CEO	-	-	-100%
1100-2060-0000	Meeting Expenses	CEO	(5,000)	(8,000)	60%
1100-0002	COUNCILLORS EXPENSES		(441,000)	(452,000)	2%
1000-0001	CORPORATE GOVERNANCE		(1,353,000)	(1,635,000)	21%
2100-0002	ADMINISTRATION & FINANCE				
2100-2000-0000	Administration Salaries	MFA	(1,100,000)	(1,339,000)	22%
2100-2020-0000	Consultants	MFA	(120,000)	(120,000)	0%
2100-2070-0000	Staff Training & Development	HR	(150,000)	(175,000)	17%
2100-2090-0000	Council Gym Membership Program - 20%	HR	(2,000)	(6,000)	200%
2100-2110-0000	Advertising	MFA	(8,000)	(8,000)	0%
2100-2120-0000	Audit Fees	MFA	(84,000)	(100,000)	19%
2100-2130-0000	Bank Charges	MFA	(6,000)	(7,000)	17%
2100-2135-0000	Dishonoured Cheques	MFA	-	-	-100%
2100-2180-0000	Computer Services	MFA	(200,000)	(206,000)	3%
2100-2185-0000	Fringe Benefits Tax	MFA	(10,000)	(13,000)	30%
2100-2220-0000	Shire Office Operating Expenses	MFA	(80,000)	(87,000)	9%
2100-2230-0000	Insurance	MFA	(150,000)	(80,000)	-47%
2100-2260-0000	Bad Debts Expense	MFA	-	-	-100%
2100-2270-0000	Legal Expenses	MFA	(40,000)	(50,000)	25%
2100-2280-0000	Postage	MFA	(5,000)	(5,000)	0%
2100-2290-0000	Printing & Stationery	MFA	(35,000)	(35,000)	0%
2100-2330-0000	Shire Office Repairs & Maintenance	MFA	(5,000)	(11,000)	120%
2100-2340-0000	Subscriptions	CEO	(110,000)	(110,000)	0%
2100-2350-0000	Administration Telephone & Fax	MFA	(40,000)	(60,000)	50%
2100-2370-0000	Valuation Fees Rates	MFA	(9,000)	(9,000)	0%
2100-2500-0000	Valuation of Assets	MFA	(30,000)	(30,000)	0%

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June

		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
2100-2510-0000	Asset Management Expenses	CEO	(20,000)	(20,000)	0%
2100-2600-0000	Depn - General Admin	MFA	(52,000)	(55,000)	6%
2100-2991-0000	Odd Cents Rounding Expense	MFA	-	-	-100%
2100-0002	ADMINISTRATION & FINANCE		(2,256,000)	(2,526,000)	12%
2110-0002	STORES				
2110-1550-0000	Auction Sales	MFA	-	-	-100%
2110-2220-0000	Stores and Procurement Operating Exp	MFA	(208,000)	(198,000)	-5%
2110-2225-0000	Stores Write-Offs	MFA	-	-	-100%
2110-2250-0000	Auction Expenses	MFA	-	(5,000)	-100%
2110-2540-0000	Freight	MFA	(12,000)	(15,000)	25%
2110-2815-0000	Stores Oncosts Recoveries	MFA	120,000	122,000	2%
2110-0002	STORES		(100,000)	(96,000)	-4%
2200-0002	RATES & CHARGES				
2210-0003	Rates - Residential / Commercial				
2210-1000-0000	Rates - Residential / Commercial	MFA	234,000	246,000	5%
2210-1005-0000	Interest on Rates	MFA	3,500	3,000	-14%
2210-1080-0000	Discount - Residential / Commercial	MFA	(21,250)	(21,000)	-1%
2210-1085-0000	Pensioner Rebates	MFA	(6,000)	(4,500)	-25%
2210-1090-0000	Writeoffs and Refunds	MFA	(3,750)	(1,000)	-73%
2210-1095-0000	Charges on Land	MFA	-	-	-100%
2210-0003	Rates - Residential / Commercial		206,500	222,500	8%
2230-0003	Rates - Rural Categories				
2230-1000-0000	Rates - Rural Categories	MFA	1,530,000	1,584,000	4%
2230-1005-0000	Interest on Rates - Rural	MFA	8,000	6,000	-25%
2230-1080-0000	Discount - Rural Categories	MFA	(132,000)	(140,000)	6%
2230-0003	Rates - Rural Categories		1,406,000	1,450,000	3%
2236-0003	Rates - Oil and Gas Activities				
2236-1000-0000	Rates - Oil and Gas Activities	MFA	3,190,000	4,522,000	42%
2236-1005-0000	Interest on Rates - Oil and Gas	MFA	25,000	5,000	-80%
2236-1080-0000	Discount - Oil and Gas Activities	MFA	(292,500)	(400,000)	37%
2236-1090-0000	Write-offs and Refunds - Oil and Gas	MFA	(3,000)	(3,000)	0%
2236-0003	Rates - Oil and Gas Activities		2,919,500	4,124,000	41%
2200-0002	RATES & CHARGES		4,532,000	5,796,500	28%
2295-0002	GRANTS				
2295-1100-0000	FAGS General Component	MFA	4,037,000	4,467,000	11%
2295-1130-0000	FAGS Identified Road Component	MFA	1,359,000	1,434,000	6%
2297-1000-0000	SWQ Water and Sewerage Alliance Revenue	DES	-	1,523,000	-100%
2297-2000-0000	SWQ Water and Sewerage Alliance Costs	DES	-	(1,523,000)	-100%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
2295-0002	GRANTS		5,396,000	5,901,000	9%
2295-0002	CAPITAL GRANTS & CONTRIBUTIONS				
2298-1200-0000	Capital Grant - SES Donation	DES	-	58,000	-100%
2298-1205-0000	Capital Grant - LRCIP Programme	DES	752,000	1,783,000	137%
2298-1210-0000	Capital Grant - RAUP Toompine	DES	-	42,000	-100%
2298-1220-0000	Capital Grant - LGGSP - Townhouses	CEO	-	2,192,000	-100%
2298-1230-0000	Capital Grant - BOR Toompine Bore	DES	-	670,000	-100%
2298-1235-0000	Capital Grant - Toompine Bore Contributions	DES	-	60,000	-100%
2298-1240-0000	Capital Grant - Driver Reviver Upgrade	DES	98,500	-	-100%
2298-1245-0000	Capital Grant - Early Warning Flood Cameras	DES	60,000	-	-100%
2298-1250-0000	Capital Grant - ENHM - BOR	MTED	-	-	-100%
2298-1260-0000	Capital Grant - ENHM - BBRF	MTED	-	-	-100%
2298-1265-0000	Capital Grant - BBRF - Gyrica Gardens	MTED	707,000	-	-100%
2298-1270-0000	Capital Grant - R2R Revenue	DES	892,000	1,036,000	16%
2298-1275-0000	Capital Grant - BOR Quilpie STP Design	DES	-	300,000	16%
2298-1280-0000	Capital Grant - LGGSP - Q Water Upgrade	DES	151,000	-	-100%
2298-1285-0000	Capital Grant - W4Q 21-24	CEO	1,080,000	1,080,000	0%
2298-1290-0000	Capital Grant - W4Q 19-21 (Various)	CEO	58,000	-	-100%
2298-1295-0000	Capital Grant - W4Q Covid	CEO	535,000	-	-100%
2295-0002	CAPITAL GRANTS & CONTRIBUTIONS		4,333,500	7,221,000	67%
2300-0002	OTHER REVENUE				
2300-1500-0000	Administration Fees (GST Applies)	MFA	10,000	5,000	-50%
2300-1510-0000	Admin Fees (GST Exempt)	MFA	10,000	5,000	-50%
2300-1601-0000	Fire Levy Commission	MFA	4,000	4,000	0%
2300-1800-0000	Bank Interest Received	MFA	1,000	1,000	0%
2300-1810-0000	Investment Interest	MFA	90,000	150,000	67%
2300-1990-0000	Miscellaneous Income	MFA	2,000	2,000	0%
2300-1995-0000	Misc Income GST Free	MFA	2,000	2,000	0%
2300-2130-0000	Investment Admin and Fees Charges	MFA	(23,000)	(28,000)	22%
2310-1300-0000	Quilpie Club Rent	MFA	500	500	0%
2310-2300-0000	Quilpie Club Expenses	MFA	(1,000)	(500)	-50%
2300-0002	OTHER REVENUE		95,500	141,000	48%
2400-0002	EMPLOYEE ONCOSTS				
2400-2010-0000	Expense - Annual Leave	MFA	(700,000)	(550,000)	-21%
2400-2011-0000	Expense - Long Service Leave	MFA	(85,000)	(130,000)	53%
2400-2012-0000	Expense - Sick Leave	MFA	(175,000)	(140,000)	-20%
2400-2013-0000	Expense - Public Holiday	MFA	(190,000)	(170,000)	-11%
2400-2015-0000	Expense - Bereavement Leave	MFA	(4,000)	(4,000)	0%
2400-2016-0000	Expense - Domestic Violence Leave	MFA	(2,000)	(2,000)	0%
2400-2020-0000	Expense - Maternity Leave	MFA	(7,000)	(7,000)	0%
2400-2065-0000	Expense - Superannuation Contributions	MFA	(585,000)	(590,000)	1%
2400-2230-0000	Expense - Workers Compensation	WHS	(75,000)	(80,000)	7%

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For the Year Ended 30 June

		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
2400-2315-0000	Expense - Employee Relocation	MFA	(10,000)	(10,000)	0%
2400-2410-0000	Expense - WH&S	WHS	(223,000)	(216,000)	-3%
2400-2821-0000	Recovery - Annual Leave	MFA	480,000	550,000	15%
2400-2822-0000	Recovery - Sick Leave	MFA	130,000	140,000	8%
2400-2823-0000	Recovery - Long Service Leave	MFA	115,000	130,000	13%
2400-2824-0000	Recovery - Public Holidays	MFA	165,000	170,000	3%
2400-2825-0000	Recovery - Superannuation	MFA	540,000	590,000	9%
2400-2826-0000	Recovery - Workers Compensation	MFA	80,000	80,000	0%
2400-2827-0000	Recovery - Training	MFA	175,000	175,000	0%
2400-2828-0000	Recovery - WH&S	MFA	225,000	193,000	-14%
2400-2829-0000	Recovery - Contractors	MFA	240,000	240,000	0%
2400-2830-0000	Recovery - Office Equipment	MFA	60,000	60,000	0%
2400-2831-0000	Recovery - Administration Overheads	MFA	120,000	120,000	0%
2400-0002	EMPLOYEE ONCOSTS		274,000	549,000	100%
2000-0001	ADMINISTRATION AND FINANCE		12,275,000	16,986,500	38%
3000-0001	INFRASTRUCTURE				
3000-0002	ENGINEERING ADMIN & SUPERVISION				
3000-1100-0000	Grant - Apprentice Incentive Payment	HR	52,000	15,000	-71%
3000-2029-0000	Engineering O/C Recover Supervision	MFA	230,000	230,000	0%
3000-2030-0000	Engineering O/C Recover Plant	MFA	20,000	20,000	0%
3000-2040-0000	Engineering O/C Recover FP & LT	MFA	50,000	50,000	0%
3000-2050-0000	Engineering O/C Recover Wet Weather	MFA	36,000	30,000	-17%
3000-2060-0000	Wet Weather Wages Expense	DES	(10,000)	(30,000)	200%
3000-2080-0000	Floating Plant / Loose Tools	DES	(6,000)	-	-100%
3000-2220-0000	Engineering Management Expenses	DES	(93,000)	(75,000)	-19%
3000-2420-0000	Quality Assurance Expenses	DES	(70,000)	(67,000)	-4%
3000-2985-0000	Engineering Consultants	DES	(115,000)	(100,000)	-13%
3000-2990-0000	Works Supervision	DES	(707,000)	(721,000)	2%
3000-0002	ENGINEERING ADMIN & SUPERVISION		(613,000)	(648,000)	6%
3100-0002	WATER				
3100-0003	WATER - QUILPIE				
3100-1000-0000	Quilpie Water Charges	MFA	234,000	243,000	4%
3100-1005-0000	Quilpie Water Charges Interest	MFA	1,000	1,000	0%
3100-1020-0000	Quilpie Other Water Revenue	DES	-	-	-100%
3100-1080-0000	Quilpie Water Discount	MFA	(20,000)	(21,000)	5%
3100-1085-0000	Quilpie Water Pensioner Rebate	MFA	(4,000)	(3,500)	-13%
3100-1090-0000	Quilpie Water Writeoff and Refund	MFA	-	(500)	-100%
3100-1500-0000	Quilpie Water Connections	DES	1,000	-	-100%
3100-2200-0000	Drinking Water Quality Plan	DES	(5,000)	(5,000)	0%
3100-2230-0000	Quilpie Water Operations	DES	(92,000)	(97,000)	5%

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June

		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
3100-2600-0000	Depn - Quilpie Water	MFA	(106,000)	(117,000)	10%
3100-0003	WATER - QUILPIE		9,000	-	-100%
3110-0003	WATER - EROMANGA				
3110-1000-0000	Eromanga Water Charges	MFA	28,000	30,000	7%
3110-1005-0000	Eromanga Water Charges Interest	MFA	-	-	-100%
3110-1020-0000	Eromanga Other Water Revenue	DES	-	-	-100%
3110-1080-0000	Eromanga Water Discount	MFA	(2,000)	(2,500)	25%
3110-1085-0000	Eromanga Water Pensioner Rebate	MFA	(500)	(500)	0%
3110-1090-0000	Eromanga Water Writeoff and Refund	MFA	-	-	-100%
3110-2220-0000	Eromanga Water Operations - Wages	DES	(30,000)	(31,500)	5%
3110-2230-0000	Eromanga Water Operations - Expenses	DES	(40,000)	(50,000)	25%
3110-2600-0000	Depn - Eromanga Water	MFA	(120,000)	(132,000)	10%
3110-0003	WATER - EROMANGA		(164,500)	(186,500)	13%
3120-0003	WATER - ADAVALE				
3120-1000-0000	Adavale Water Charges	MFA	25,000	26,000	4%
3120-1005-0000	Adavale Water Charges Interest	MFA	-	-	-100%
3120-1080-0000	Adavale Water Discount	MFA	(2,000)	(2,000)	0%
3120-1085-0000	Adavale Water Pensioner Remissions	MFA	(1,000)	(1,000)	0%
3120-1090-0000	Adavale Water Chgs Writeoff & Refund	MFA	-	-	-100%
3120-2220-0000	Adavale Water Operations	DES	(18,000)	(5,000)	-72%
3120-2600-0000	Depn - Adavale Water	MFA	(16,000)	(17,000)	6%
3120-0003	WATER - ADAVALE		(12,000)	1,000	-108%
3130-0003	WATER - CHEEPIE				
3130-2220-0000	Cheepie Water Operations	DES	(2,000)	(2,000)	0%
3130-2600-0000	Depn - Cheepie Water	MFA	(1,000)	(1,000)	0%
3130-0003	WATER - CHEEPIE		(3,000)	(3,000)	0%
3140-0003	WATER - TOOMPINE				
3140-2220-0000	Toompine Water Operations - Wages	DES	(2,000)	(2,000)	0%
3140-2230-0000	Toompine Water Operations	DES	(10,000)	(2,000)	-80%
3140-2600-0000	Depn - Toompine Water	MFA	(2,000)	(2,000)	0%
3140-0003	WATER - TOOMPINE		(14,000)	(6,000)	-57%
3100-0002	WATER		(184,500)	(194,500)	5%
3200-0002	SEWERAGE				
3200-0003	SEWERAGE QUILPIE				
3200-1000-0000	Quilpie Sewerage Charges	MFA	190,000	196,000	3%
3200-1005-0000	Quilpie Sewerage Interest	MFA	1,000	1,000	0%
3200-1080-0000	Quilpie Sewerage Discount	MFA	(17,000)	(18,000)	6%
3200-1085-0000	Quilpie Sewerage Pensioner Remission	MFA	(500)	(500)	0%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
3200-1090-0000	Quilpie Sewerage Writeoff & Refunds	MFA	-	(500)	-100%
3200-1500-0000	Quilpie Sewerage Waste Charge	DES	-	-	-100%
3200-1510-0000	Quilpie Sewerage Connection	DES	1,000	1,000	0%
3200-2230-0000	Quilpie Sewerage Operations	DES	(95,000)	(90,000)	-5%
3200-2600-0000	Depn - Quilpie Sewerage	MFA	(102,000)	(110,000)	8%
3200-0003	SEWERAGE QUILPIE		(22,500)	(21,000)	-7%
3210-0003	SEWERAGE EROMANGA				
3210-1000-0000	Eromanga Sewerage Charges	MFA	22,000	23,000	5%
3210-1005-0000	Eromanga Sewerage Charges Interest	MFA	-	-	-100%
3210-1080-0000	Eromanga Sewerage Discount	MFA	(2,000)	(2,000)	0%
3210-1085-0000	Eromanga Sewerage Pensioner Remissio	MFA	-	-	-100%
3210-1090-0000	Eromanga Sewerage Writeoff & Refunds	MFA	-	-	-100%
3210-2230-0000	Eromanga Sewerage Operations	DES	(25,000)	(17,000)	-32%
3210-2600-0000	Depn - Eromanga Sewerage	MFA	(21,000)	(23,000)	10%
3210-0003	SEWERAGE EROMANGA		(26,000)	(19,000)	-27%
3212-0003	SEWERAGE ADAVALE				
3212-2600-0000	Depn - Adavale Septic System	MFA	(500)	(500)	0%
3212-0003	SEWERAGE ADAVALE		(500)	(500)	0%
3214-0003	SEWERAGE TOOMPINE				
3214-2600-0000	Depn - Toompine Hall Septic System	MFA	(500)	(500)	0%
3214-0003	SEWERAGE TOOMPINE		(500)	(500)	0%
3200-0002	SEWERAGE		(49,500)	(41,000)	-17%
3300-0002	INFRASTRUCTURE MAINTENANCE				
3300-0003	SHIRE ROADS MAINTENANCE				
3300-2220-0000	Shire Roads and Drainage - Wages	DES	(150,000)	(150,000)	0%
3300-2230-0000	Shire Roads and Drainage Expenses	DES	(400,000)	(450,000)	13%
3300-2600-0000	Depn - Roads and Streets	MFA	(3,020,000)	(3,250,000)	8%
3300-0003	SHIRE ROADS MAINTENANCE		(3,570,000)	(3,850,000)	8%
3305-0003	SHIRE ROADS - FLOOD DAMAGE				
3303-1160-0000	FD 2019 Restoration Works	DES	701,000	-	-100%
3304-1160-0000	FD 2020 Restoration Works	DES	2,160,000	-	-100%
3304-2300-0000	FD 2020 Restoration Works	DES	(2,000,000)	-	-100%
3305-1150-0000	FD 2021 Emergent Works	DES	9,000	-	-100%
3305-1250-0000	FD 2021 Restoration Works	DES	8,000,000	4,000,000	-50%
3305-2200-0000	FD 2021 Emergent Works	DES	(17,000)	-	-100%
3305-2300-0000	FD 2021 Restoration Works	DES	(8,000,000)	(4,000,000)	-50%
3306-1250-0000	FD 2022 Restoration Works	DES	-	5,000,000	-100%
3306-2200-0000	FD 2022 Emergent Works	DES	-	-	-100%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
3306-2300-0000	2022 Restoration Works	DES	-	(5,000,000)	-100%
3305-0003	SHIRE ROADS - FLOOD DAMAGE		853,000		-
3310-0003	TOWN STREET & DRAINAGE MAINTENANCE				
3310-2220-0000	Town Street and Drainage Maintenance	DES	(567,000)	(591,000)	4%
3310-2230-0000	Street Lighting	DES	(30,000)	(30,000)	0%
3310-2240-0000	Street Cleaning Operations	DES	(35,000)	(5,000)	-86%
3310-0003	TOWN STREET & DRAINAGE MAINTENANCE		(632,000)	(626,000)	-1%
3330-0003	DEPOTS & CAMPS				
3330-1510-0000	Camp Accommodation Rent	DES	5,000	10,000	100%
3330-2220-0000	Camps Operations	DES	(60,000)	(62,000)	3%
3330-2330-0000	Depots Operations	DES	(141,000)	(177,000)	26%
3330-2600-0000	Depn - Depot and Camp	MFA	(363,000)	(387,000)	7%
3330-0003	DEPOTS & CAMPS		(559,000)	(616,000)	10%
3340-0003	WORKSHOP				
3340-2220-0000	Workshop Operations	DES	(39,000)	(22,000)	-44%
3340-2230-0000	Workshop Maintenance and Repairs	DES	(227,000)	(275,000)	21%
3340-0003	WORKSHOP		(266,000)	(297,000)	12%
3350-0003	PLANT & MACHINERY				
3350-1510-0000	Gain / Loss on Sale of Plant	DES	379,000	-	-100%
3350-1570-0000	Grant - Diesel Rebate - ATO	DES	75,000	75,000	0%
3350-2145-0000	Small Plant Repairs	DES	(20,000)	(23,000)	15%
3350-2225-0000	Small Plant Purchases	DES	(20,000)	(20,000)	0%
3350-2229-0000	Plant Operations	DES	(535,000)	(703,000)	31%
3350-2330-0000	Plant Repairs and Maintenance	DES	(950,000)	(820,000)	-14%
3350-2331-0000	Plant Registration	DES	(75,000)	(75,000)	0%
3350-2585-0000	Plant Recoveries	DES	3,300,000	3,600,000	9%
3350-2600-0000	Depn - Plant and Equipment	MFA	(645,000)	(645,000)	0%
3350-0003	PLANT & MACHINERY		1,509,000	1,389,000	-8%
3360-0003	AERODROME				
3360-1310-0000	Quilpie Refuelling Revenue	DES	230,000	250,000	9%
3360-1320-0000	CASA Drone signage sponsorship	DES	1,000	-	-100%
3360-2310-0000	Quilpie Refuelling Operation and R&M	DES	(230,000)	(255,000)	11%
3360-2320-0000	CASA Drone Signage	DES	(2,000)	-	-100%
3360-2325-0000	Quilpie Aerodrome Operations	DES	(70,000)	(30,000)	-57%
3360-2330-0000	Quilpie Aerodrome Repairs and Maint.	DES	(100,000)	(100,000)	0%
3360-2340-0000	Eromanga Aerodrome Repairs & Maint	DES	(10,000)	(10,000)	0%
3360-2350-0000	Adavale Aerodrome Repairs & Maint	DES	(2,000)	(2,000)	0%
3360-2360-0000	Toompine Aerodrome Repairs & Maint	DES	(2,000)	(2,000)	0%
3360-2370-0000	Cheepie Aerodrome Repairs & Maint	DES	(2,000)	(2,000)	0%
3360-2600-0000	Depn - Quilpie Aerodrome	MFA	(275,000)	(303,000)	10%
3365-2600-0000	Depn - Eromanga Aerodrome	MFA	(59,000)	(65,000)	10%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
3360-0003	AERODROME		(521,000)	(519,000)	0%
3370-0003	BULLOO PARK				
3370-1500-0000	Bulloo Park Fees	DCCS	2,000	2,000	0%
3370-2220-0000	Bulloo Park Operations	DCCS	(95,000)	(121,000)	27%
3370-2600-0000	Depn - Bulloo Park	MFA	(86,000)	(94,000)	9%
3370-0003	BULLOO PARK		(179,000)	(213,000)	103%
3371-0003	BULLOO RIVER WALKWAY				
3371-2220-0000	Bulloo River Walkway Operations	MTED	(5,000)	(5,000)	0%
3371-0003	BULLOO RIVER WALKWAY		(5,000)	(5,000)	0%
3375-0003	JOHN WAUGH PARK				
3375-2220-0000	John Waugh Park Operations	DCCS	(90,000)	(110,000)	22%
3375-2600-0000	Depn - John Waugh Park	MFA	(16,000)	(17,500)	9%
3375-0003	JOHN WAUGH PARK		(106,000)	(127,500)	20%
3376-0003	BICENTENNIAL PARK				
3376-2220-0000	Bicentennial Park Operations	DCCS	(35,000)	(35,000)	0%
3376-2600-0000	Depn - Bicentennial Park	MFA	(45,000)	(49,000)	9%
3376-0003	BICENTENNIAL PARK		(80,000)	(84,000)	5%
3377-0003	BALDY TOP				
3377-2220-0000	Baldy Top Operations	DCCS	(1,000)	(4,000)	300%
3377-0003	BALDY TOP		(1,000)	(4,000)	300%
3380-0003	COUNCIL LAND & BUILDINGS				
3380-1500-0000	Gain on Land and Buildings for Resale	DCCS	-	-	-100%
3380-1501-0000	Profit / (Loss) on Sale of Assets	DCCS	(5,000)	-	-100%
3380-2100-0000	Land Sale Costs	CEO	-	(10,000)	-100%
3380-2330-0000	Council Properties Operating Exp	DCCS	(31,000)	(31,000)	0%
3380-2600-0000	Depn - Council Buildings Other	MFA	(26,000)	(28,500)	10%
3380-0003	COUNCIL LAND & BUILDINGS		(62,000)	(69,500)	12%
3385-0003	PARKS & GARDENS				
3385-2220-0000	Parks & Gardens Operating Expenses	DES	(120,000)	(148,000)	23%
3385-2420-0000	Street Tree Program	DES	(3,000)	(3,000)	0%
3385-2600-0000	Depn - Parks Building	MFA	(75,000)	(82,000)	9%
3385-0003	PARKS & GARDENS		(198,000)	(233,000)	18%
3390-0003	PUBLIC TOILETS				
3390-2220-0000	Public Toilets Operations	DES	(72,000)	(74,000)	3%
3390-0003	PUBLIC TOILETS		(72,000)	(74,000)	3%
3300-0002	INFRASTRUCTURE MAINTENANCE		(3,889,000)	(5,329,000)	37%

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For the Year Ended 30 June

		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
3400-0002	BUSINESS OPPORTUNITIES				
3400-0003	DMR WORKS				
3400-1280-0000	Red Road Resheet 21/22 (Rev)	DES	440,000	340,000	-23%
3400-2260-0000	Red Road Resheet 21/22 (Exps)	DES	(440,000)	(340,000)	-23%
3401-1258-0000	RMPC Contract 2021/22 Revenues	DES	2,200,000	1,863,000	-15%
3401-2230-0000	RMPC Contract 2021/22 Expenses	DES	(2,000,000)	(1,675,000)	-16%
3403-1275-0000	Quilpie-Adavale Red Rd (TIDS) Revenue	DES	975,000	1,047,000	7%
3403-2200-0000	Quilpie-Adavale Red Road (TIDS) Exps	DES	(1,250,000)	(1,297,000)	4%
3405-1300-0000	CN-15666 Diamantina Drainage Revenue	DES	2,725,000	-	-100%
3405-2300-0000	CN-15666 Diamantina Drainage Costs	DES	(2,425,000)	-	-100%
3406-1200-0000	DMR WORKS - Others (Revenue)	DES	-	-	-100%
3406-2200-0000	DMR WORKS - Others (Expenses)	DES	-	-	-100%
3400-0003	DMR WORKS		225,000	(62,000)	-128%
3410-0003	PRIVATE WORKS				
3410-1500-0000	Private Works Revenue - No GST	DES	10,000	-	-100%
3410-1550-0000	Private Works Revenue	DES	110,000	26,000	-76%
3410-2230-0000	Private Works Expenditure	DES	(70,000)	(20,000)	-71%
3410-0003	PRIVATE WORKS		50,000	6,000	-88%
3400-0002	BUSINESS OPPORTUNITIES		275,000	(56,000)	-120%
3000-0001	INFRASTRUCTURE		(4,461,000)	(6,268,500)	41%
4000-0001	ENVIRONMENT & HEALTH				
4100-0002	PLANNING & DEVELOPMENT				
4100-0003	TOWN PLANNING - LAND USE & SURVEY				
4100-1500-0000	Town Planning Fees	MGC	1,000	1,000	0%
4100-2220-0000	Town Planning Expenses	MGC	(46,000)	(25,000)	-46%
4100-0003	TOWN PLANNING - LAND USE & SURVEY		(45,000)	(24,000)	-47%
4150-0003	BUILDING CONTROLS				
4150-1500-0000	Building Fees No GST	MGC	-	-	-100%
4150-1501-0000	Building Fees - GST Applies	MGC	5,000	2,000	-60%
4150-2220-0000	Building Expenses	MGC	(5,000)	(40,000)	700%
4151-1505-0000	Swimming Pool Inspection Fees	MGC	-	-	-100%
4151-2225-0000	Swimming Pool Inspection Costs	MGC	(1,000)	-	-100%
4150-0003	BUILDING CONTROLS		(1,000)	(38,000)	3700%
4100-0002	PLANNING & DEVELOPMENT		(46,000)	(62,000)	35%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
4200-0002	WASTE MANAGEMENT				
4200-0003	GARBAGE COLLECTION				
4200-1000-0000	Garbage Utility Charges	MFA	262,000	338,000	29%
4200-1005-0000	Garbage Charges - Interest	MFA	2,000	3,000	50%
4200-1080-0000	Garbage Charges Discount	MFA	(22,000)	(29,000)	32%
4200-1085-0000	Garbage Pensioner Remission	MFA	-	-	-100%
4200-1090-0000	Garbage Charges Writeoff and Refund	MFA	-	-	-100%
4200-2220-0000	Garbage Operations	DES	(133,000)	(130,000)	-2%
4200-0003	GARBAGE COLLECTION		109,000	182,000	67%
4250-0003	LANDFILL OPERATIONS				
4250-1500-0000	Landfill Fees Revenue	DES	-	-	-100%
4250-2235-0000	Landfill Operations	DES	(230,000)	(255,000)	11%
4250-2600-0000	Depn - Landfill	MFA	(4,000)	(2,000)	-50%
4250-0003	LANDFILL OPERATIONS		(234,000)	(257,000)	10%
4200-0002	WASTE MANAGEMENT		(125,000)	(75,000)	-40%
4300-0002	PEST MANAGEMENT & ANIMAL CONTROL				
4300-0003	PLANT PEST CONTROL				
4300-2250-0000	Com. Combating Drought - Pest Weeds	DCCS	(21,000)	(10,000)	-52%
4300-2290-0000	Plant Pest Control Expenses	DCCS	(65,000)	(65,000)	0%
4300-0003	PLANT PEST CONTROL		(86,000)	(75,000)	-13%
4310-0003	ANIMAL PEST CONTROL				
4310-1000-0000	Wild Dog Special Levy	DCCS	71,000	90,000	27%
4310-1080-0000	Wild Dog Levy Discount	DCCS	-	-	-100%
4310-2235-0000	Wild Dog Coordinator Expenditure	DCCS	(174,000)	(175,500)	1%
4310-2250-0000	Wild Dog Bonus Payments	DCCS	(25,000)	(10,000)	-60%
4310-2280-0000	DNR Precept - Barrier Fence	DCCS	(140,000)	(115,000)	-18%
4312-1000-0000	Baiting Fee Reimbursements	DCCS	27,000	35,000	30%
4312-2260-0000	Syndicate Baiting Expense	DCCS	(250,000)	(252,000)	1%
4313-1170-0000	Grant - QLD Feral Pest Initiative	DCCS	27,000	-	-100%
4313-2250-0000	QLD Feral Pest Initiative SWRED	DCCS	-	-	-100%
4313-2260-0000	Communities Combating Drought - Fence	DCCS	-	-	-100%
4313-2270-0000	Council Funded Fencing Project	DCCS	-	-	-100%
4313-2280-0000	2021 Exclusion Fence Program	DCCS	(167,000)	-	-100%
4313-2290-0000	2022 Council Exclusion Fence Subsidy	DCCS	(277,000)	(244,000)	-12%
4313-2300-0000	2023 Council Exclusion Fence Subsidy	DCCS	-	(250,000)	-100%
4310-0003	ANIMAL PEST CONTROL		(908,000)	(921,500)	1%
4320-0003	STOCK ROUTES & RESERVES MANAGEMENT				
4320-1500-0000	Town Common Application Fees	DCCS	2,000	2,000	0%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
4320-1600-0000	Mustering / Supplement Fees	DCCS	5,000	5,000	0%
4320-1700-0000	Sale of Stock (Animals)	DCCS	3,000	-	-100%
4320-1800-0000	Reserve Fees	DCCS	3,000	3,000	0%
4320-2200-0000	Common Fence Repairs and Firebreaks	DCCS	(10,000)	(4,000)	-60%
4320-2220-0000	Stock Routes & Reserves Expenses	DCCS	(33,000)	(34,000)	3%
4320-0003	STOCK ROUTES & RESERVES MANAGEMENT		(30,000)	(28,000)	-7%
4330-0003	DOMESTIC ANIMAL CONTROL				
4330-1300-0000	Animals Write-Off	DCCS	(500)	-	-100%
4330-1400-0000	Animal Discounts	DCCS	(1,500)	-	-100%
4330-1500-0000	Animal Control Fees	DCCS	10,000	10,000	0%
4330-1700-0000	Animal Control Fines & Penalties	DCCS	1,000	1,000	0%
4330-2220-0000	Animal Control Expenses	DCCS	(13,000)	(15,000)	15%
4330-0003	DOMESTIC ANIMAL CONTROL		(4,000)	(4,000)	0%
4300-0002	PEST MANAGEMENT & ANIMAL CONTROL		(1,028,000)	(1,028,500)	0%
4500-0002	ENVIRONMENT & HEALTH				
4510-0003	ENVIRONMENTAL PROTECTION				
4510-2220-0000	Environmental Protection Expenses	MGC	(28,000)	(28,000)	0%
4510-0003	ENVIRONMENTAL PROTECTION		(28,000)	(28,000)	0%
4520-0003	HEALTH AUDITING & INSPECTION				
4520-1400-0000	Health Licenses & Permits Revenue	MGC	3,000	3,500	17%
4520-2230	Health Operations		3,000	3,500	17%
4500-0002	ENVIRONMENT & HEALTH		(25,000)	(24,500)	-2%
4000-0001	ENVIRONMENT & HEALTH		(1,224,000)	(1,190,000)	-3%
5000-0001	COMMUNITY SERVICES				
5100-0002	COMMUNITY DEVELOPMENT				
5120-0003	COMMUNITY FACILITIES SWIMMING POOLS				
5120-2220-0000	Quilpie Swimming Pool Operations	DCCS	(169,000)	(172,000)	2%
5120-2330-0000	Quilpie Swimming Pool Repairs & Mtc	DCCS	(35,000)	(38,000)	9%
5120-2600-0000	Depn - Swimming Pool Structures	DCCS	(54,000)	(59,000)	9%
5125-2220-0000	Eromanga Swimming Pool Opt & Maint	DCCS	(28,000)	(30,000)	7%
5125-2230-0000	Eromanga Swimming Pool Repairs & Mtc	DCCS	(7,000)	-	-100%
5125-2600-0000	Depn - Eromanga Swimming Pool	MFA	(7,000)	(7,000)	0%
5120-0003	COMMUNITY FACILITIES SWIMMING POOLS		(300,000)	(306,000)	2%
5150-0003	COMMUNITY FACILITIES - SHIRE HALLS				

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
5150-1500-0000	Shire Halls - Revenue	DCCS	3,000	3,000	0%
5150-2220-0000	Shire Hall Operations	DCCS	(28,000)	(28,000)	0%
5150-2330-0000	Shire Halls Repairs & Maintenance	DCCS	(71,000)	(84,000)	18%
5150-2600-0000	Depn - Shire Halls	MFA	(102,000)	(111,000)	9%
5150-0003	COMMUNITY FACILITIES - SHIRE HALLS		(198,000)	(220,000)	11%
5170-0003	RECREATION FACILITIES				
5170-2220-0000	Recreational Facilities Operating Expenses	DCCS	(6,000)	(10,000)	67%
5170-2230-0000	Recreational Facilities Repairs & Maintenance	DCCS	(4,000)	(11,000)	175%
5170-2250-0000	All Sports Building	DCCS	(4,000)	(4,000)	0%
5170-2330-0000	Adavale Sport & Rec Grounds	DCCS	(18,000)	(18,000)	0%
5170-2340-0000	Eromanga Rodeo & Race Grounds	DCCS	(12,000)	(15,000)	25%
5170-2600-0000	Depn - Recreational Facilities	MFA	(48,000)	(67,000)	40%
5170-0003	RECREATION FACILITIES		(92,000)	(125,000)	36%
5180-0003	TOWN DEVELOPMENT				
5180-2820-0000	Town Development - Eromanga	CEO	(5,000)	(5,000)	0%
5180-2830-0000	Town Development - Adavale	CEO	(5,000)	(5,000)	0%
5180-2840-0000	Town Development - Toompine	CEO	(5,000)	(5,000)	0%
5180-0003	TOWN DEVELOPMENT		(15,000)	(15,000)	0%
5190-0003	COMMUNITY DEVELOPMENT				
5190-1150-0000	Community Bus Income	DCCS	5,000	5,000	0%
5190-1160-0000	Community Event - Ticket Sales	DCCS	-	-	-100%
5190-1210-0000	Grant - National Aust. Day Council	DCCS	22,000	10,000	-55%
5190-2100-0000	Community Support Activities & Events	DCCS	(70,000)	(56,500)	-19%
5190-2150-0000	Buses - Community Support	DCCS	(10,000)	(3,000)	-70%
5190-2320-0000	Community Celebrations	DCCS	(39,000)	(54,000)	38%
5190-2500-0000	Council Community Grants	DCCS	(50,000)	(53,000)	6%
5190-2520-0000	Com Grant -Quilpie Kindy Operational	DCCS	-	-	-100%
5190-2840-0000	Quilpie Street Development	DCCS	(5,000)	(5,000)	0%
5192-1102-0000	Grant Community Drought Support	DCCS	-	-	-100%
5190-0003	COMMUNITY DEVELOPMENT		(147,000)	(156,500)	6%
5100-0002	COMMUNITY DEVELOPMENT		(752,000)	(822,500)	9%
5200-0002	AGED SERVICES				
5220-1200-0000	Aged Peoples Accommodation Rent	DCCS	110,000	125,000	14%
5220-1210-0000	Aged Peoples Housing - Other Income	DCCS	-	-	-100%
5220-2220-0000	Aged Peoples Accommodation O&M	DCCS	(95,000)	(120,000)	26%
5220-2240-0000	Gyrca Gardens Rec Centre - Ops / Mt	DCCS	(10,000)	(12,000)	20%
5220-2600-0000	Depn - Aged Accom Building	MFA	(104,000)	(107,000)	3%
5200-0002	AGED SERVICES		(99,000)	(114,000)	15%
5225-0002	HOUSING				

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5225-1200-0000	Rent - Housing	DCCS	290,000	325,000	12%
5225-1210-0000	Housing - Other Income	DCCS	-	-	-100%
5225-2220-0000	Housing Operating Expenses	DCCS	-	(24,000)	-100%
5225-2230-0000	Housing - Repairs & Maintenance	DCCS	(240,000)	(270,000)	13%
5225-2600-0000	Depn - Housing	MFA	(225,000)	(247,000)	10%
5225-0002	HOUSING		(175,000)	(216,000)	23%
5300-0003	COMMUNITY HEALTH PROMOTIONS				
5300-1100-0000	Grant - Health Promotions Officer	DCCS	206,000	150,000	-27%
5300-2020-0000	National Dis. Ins. Scheme Officer	DCCS	(86,000)	(100,000)	16%
5300-2200-0000	Heart of Australia Bus Visit	DCCS	(25,000)	(30,000)	20%
5300-2240-0000	Health Promotions Officer Activities	DCCS	(200,000)	(173,000)	-14%
5300-2700-0000	TRAIC Grant Costs	DCCS	-	-	-100%
5310-1100-0000	Grant - Localised Mental Health	DCCS	75,000	-	-100%
5310-2000-0000	Localised Mental Health Grant Costs	DCCS	(87,000)	-	-100%
5320-1100-0000	Grant - TRAIC	DCCS	66,000	-	-100%
5320-2000-0000	TRAIC Grant Costs	DCCS	(5,000)	-	-100%
5300-0003	COMMUNITY HEALTH PROMOTIONS		(56,000)	(153,000)	173%
5500-0002	TOURISM				
5510-0003	ECONOMIC DEVELOPMENT & PROMOTION				
5510-2100-0000	Economic Development	MTED	(79,000)	(181,000)	129%
5510-2120-0000	Economic Dev Training and Conferences	MTED	(3,000)	(5,000)	67%
5510-2130-0000	Opal Fossicking Area	MTED	(5,000)	(5,000)	0%
5510-2140-0000	Subscriptions and Memberships	MTED	(15,000)	(15,000)	0%
5510-2150-0000	SWRED-Tourism Development	MTED	(59,000)	(59,000)	0%
5510-2170-0000	Quilpie Well Spring	MTED	-	-	-100%
5510-2190-0000	Shop Front Upgrades	MTED	(62,000)	(50,000)	-19%
5510-2200-0000	DCP2 - Virtual Reality Tourism Proj.	MTED	-	-	-100%
5510-0003	ECONOMIC DEVELOPMENT & PROMOTION		(223,000)	(315,000)	41%
5520-0003	VISITOR INFORMATION CENTRE				
5520-1500-0000	Visitors Info Centre Sales	MTED	15,000	15,000	0%
5520-1510-0000	VIC Gallery Sales (GST Free)	MTED	7,000	10,000	43%
5520-1515-0000	VIC Gallery Sales (GST)	MTED	-	-	-100%
5520-1520-0000	Visitors Information Centre Donation	MTED	500	500	0%
5520-1530-0000	Bus Tour Fees	MTED	500	500	0%
5520-2000-0000	VIC - Wages	MTED	(290,000)	(254,000)	-12%
5520-2110-0000	VIC - Exhibitions and Events	MTED	(10,000)	(10,000)	0%
5520-2120-0000	VIC - Tourism Promotion	MTED	(58,000)	(60,000)	3%
5520-2130-0000	VIC - Bus Tour	MTED	-	-	-100%
5520-2220-0000	VIC Operating Expenses	MTED	(38,000)	(39,000)	3%
5520-2230-0000	VIC - Repairs & Maintenance	MTED	(42,000)	(45,000)	7%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
5520-2510-0000	Artist Payments - Sales (GST Excl)	MTED	-	(8,000)	-100%
5520-2515-0000	Artist Payments - Sales (GST Incl)	MTED	-	(2,000)	-100%
5520-2600-0000	Depn - VIC	MFA	(42,000)	(46,000)	10%
5521-1500-0000	VIC Outback Mates to NP Camping Perm	MTED	(1,000)	-	-100%
5522-1500-0000	VIC - Hell Hole Gorge Pass	MTED	2,000	2,000	0%
5520-0003	VISITOR INFORMATION CENTRE		(456,000)	(436,000)	-4%
5530-0003	TOURISM EVENTS & ATTRACTIONS				
5530-2100-0000	EVENT - Major Events Promotion	MTED	(15,000)	(15,000)	0%
5531-1100-0000	Grant - Tourism Events	MTED	15,000	-	-100%
5531-2200-0000	EVENTS - Tourism Events	MTED	(20,000)	(82,500)	313%
5530-0003	TOURISM EVENTS & ATTRACTIONS		(20,000)	(97,500)	388%
5500-0002	TOURISM		(1,029,000)	(1,331,500)	29%
5600-0002	ARTS & CULTURE				
5610-0003	MUSEUMS				
5610-2220-0000	Eromanga Living History Centre O&M	MTED	(12,000)	(13,000)	8%
5610-2230-0000	Museum Operations & Maintenance	MTED	(6,000)	(5,000)	-17%
5610-2240-0000	Powerhouse Museum Operations	MTED	(2,000)	(4,500)	125%
5610-2250-0000	Railway / Local History	MTED	(25,000)	(25,000)	0%
5610-2260-0000	Eromanga Natural Hist. Museum Costs	MTED	(35,000)	(55,000)	57%
5610-2290-0000	ENHM COVID-19 Operating Support	MTED	(10,000)	-	-100%
5610-2600-0000	Depn - Museum	MFA	(62,000)	(68,000)	10%
5610-0003	MUSEUMS		(152,000)	(170,500)	12%
5630-0003	REGIONAL ARTS DEVELOPMENT FUNDING				
5630-1100-0000	Grant - RADF	DCCS	38,000	25,000	-34%
5630-1400-0000	RADF Earnback and Refunds	DCCS	10,000	-	-100%
5630-2180-0000	RADF Grant Expenditure	DCCS	(40,000)	(30,000)	-25%
5630-2200-0000	RADF Meeting and Admin Costs	DCCS	-	-	-100%
5630-0003	REGIONAL ARTS DEVELOPMENT FUNDING		8,000	(5,000)	-163%
5600-0002	ARTS & CULTURE		(144,000)	(175,500)	22%
5700-0002	LIBRARY SERVICES				
5710-1100-0000	Grant - Library Operating Revenue	DCCS	1,000	1,000	0%
5710-1120-0000	Grant - First Five Forever Program	DCCS	9,000	9,000	0%
5710-1600-0000	Library Fees & Charges Revenue	DCCS	-	-	-100%
5710-2120-0000	First Five Grant - Library Exp	DCCS	(9,000)	(9,000)	0%
5710-2220-0000	Library Operating Expenses	DCCS	(176,000)	(178,000)	1%
5710-2330-0000	Library Repairs & Maintenance Expens	DCCS	(5,000)	(6,000)	20%
5710-2600-0000	Depn - Library	MFA	(27,000)	(29,500)	9%
5711-1130-0000	Grant - Centrelink Access Point	DCCS	5,000	9,000	80%

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		Resp. Off	2021/22 Amended	2022/23 Budget	% Inc. on 2022
5700-0002	LIBRARY SERVICES		(202,000)	(203,500)	1%
5750-0002	DISASTER MANAGEMENT SERVICES				
5750-1100-0000	Grant - Get Ready Queensland	DCCS	6,000	6,000	0%
5750-2020-0000	Get Ready Qld Exp	DCCS	(6,000)	(6,000)	0%
5750-2220-0000	Disaster Management Operations	CEO	(8,000)	(4,000)	-50%
5750-0002	DISASTER MANAGEMENT SERVICES		(8,000)	(4,000)	-50%
5800-0002	PUBLIC SERVICES				
5810-0003	STATE EMERGENCY SERVICES				
5810-1140-0000	Grant - QLD Emergency Services Funds	WHS	19,000	20,000	5%
5810-2220-0000	Emergency Services Operations	WHS	(19,000)	(20,000)	5%
5810-2600-0000	Depn - SES	WHS	(16,000)	(18,000)	13%
5810-0003	STATE EMERGENCY SERVICES		(16,000)	(18,000)	13%
5820-0003	TELEVISION				
5820-2230-0000	TV Maintenance & Repairs	DCCS	(40,000)	(25,000)	-38%
5820-2600-0000	Depn - Satellite TV	MFA	(24,000)	(25,000)	4%
5820-0003	TELEVISION		(64,000)	(50,000)	-22%
5830-0003	CEMETERIES				
5830-1500-0000	Burial Fees	DCCS	2,000	2,000	0%
5830-1510-0000	Grave Reservation Fee	DCCS	-	-	-100%
5830-2220-0000	Cemeteries Operations	DCCS	(35,000)	(36,000)	3%
5830-2230-0000	Cemeteries Maintenance	DCCS	(3,000)	(3,000)	0%
5830-2600-0000	Depn - Cemeteries Building	MFA	(2,000)	(2,000)	0%
5830-0003	CEMETERIES		(38,000)	(39,000)	3%
5800-0002	PUBLIC SERVICES		(328,000)	(314,500)	-4%
5000-0001	COMMUNITY SERVICES		(2,253,000)	(2,644,000)	17%
	PROFIT / (LOSS)		2,984,000	5,249,000	76%

FOR INFORMATION PURPOSES ONLY
APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	Total Project Budget	Comments
0220-4500 Buildings & Structures						
0220-2201	CARRY-OVER: 2 X 4 Bedroom Houses Quilpie	N	26,000	874,000	900,000	Tender closed and under assessment. Budget may need review.
0220-2203	CARRY-OVER: 1 x 3 Bedroom House Eromanga	N	148,000	152,000	300,000	Expected completion - August 2022.
0220-2204	CARRY-OVER: ENHM - Stage 3	N	-	600,000	600,000	Committed through BBRF Application (\$500K Cash & \$100k In-Kind).
0220-2205	CARRY-OVER: TMR/QRA Office	N	2,000	148,000	150,000	Procurement delays.
0220-2206	CARRY-OVER: Quilpie Shire Admin Offices	R	-	10,000	10,000	
0220-2207	Council Housing Refurbishments	R	-	280,000	280,000	Annual Figure - Works to be completed when properties vacated. Incl \$30k rollover.
	Gyrca Housing Refurbishment	R	-	100,000	100,000	Annual Figure - Works to be completed when properties vacated.
	Adavale Work Camp Upgrade	U	-	20,000	20,000	Walkways upgrade, painting as needed
	Eromanga Work Camp Upgrade	U	-	50,000	50,000	Additional ensuite bedroom unit
	Cheepie Work Camp Upgrade	U	-	20,000	20,000	General painting and external repairs
	Quilpie Hall - Shower Block	N	-	100,000	100,000	Based on Eromanga upgrade
	Adavale Hall - Ground Upgrade	U	-	50,000	50,000	Upgrade to include drop point, additional cmaping spots, BBQ etc.
	Library - Airconditioner Replacement	R	-	30,000	30,000	
0220-2208	Townhouse Estate Development	N	100,000	7,852,000	7,952,000	
Total			276,000	10,286,000	10,562,000	
0230-4500 Other Infrastructure						
0230-2103	CARRY-OVER: Bi-centennial Upgrade	U	315,000	20,000	335,000	LRCIP 1 Carry Over
0230-2203	CARRY-OVER: River Walk Beautification	N	5,000	50,000	55,000	
0230-2205	CARRY-OVER: Toompine Playground / Shade Structure	N	65,000	25,000	90,000	
0230-2210	CARRY-OVER: Quilpie Cemetery Beautification	U	6,000	14,000	20,000	
0230-2213	CARRY-OVER: Adavale Museum	R	-	20,000	20,000	
0230-2218	CARRY-OVER: Park Seating at Council Facilities	U	-	12,000	12,000	and Eromanga
0230-2220	CARRY-OVER: Aerodrome Fuel Relocation	R	-	175,000	175,000	RFDS issues accessing fuel, relocate to east side of Taxiway.
	Rain Guages	N	-	45,000	45,000	Three gauges Eromanga, Adavale, Thylungra
	Opalopolis Park Upgrade - Stage 1	U	-	275,000	275,000	Town Hall Upgrade (as per Masterplan)
	Community Christmas Tree	R	-	35,000	35,000	
	Toompine Aerodrome Upgrade	U	-	85,000	85,000	Grading, runway lights, wind sock.
0230-2217	CARRY-OVER: Toompine Transfer Station	R	-	50,000	50,000	Transfer Station to replace Landfill
	Eromanga Transfer Station	R	-	50,000	50,000	Transfer Station to replace Landfill
	Adavale Transfer Station	R	-	50,000	50,000	Transfer Station to replace Landfill
	Bulloo Park / Galah St Irrigation	N	-	30,000	30,000	
	Mobility Access Footpath - ENHM	N	-	25,000	25,000	
Total			391,000	936,000	1,352,000	

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
874,000	74,000		800,000	W4Q 21-24	30-Jun-24
152,000	2,000		150,000	W4Q 21-24	30-Jun-24
600,000	600,000				
148,000	148,000				
10,000	10,000				
280,000	150,000		130,000	W4Q 21-24	30-Jun-24
100,000	100,000				
20,000	20,000				
50,000	50,000				
20,000	20,000				
100,000	100,000				
50,000	50,000				
30,000	30,000				
7,852,000	5,660,000		2,192,000	LGGSP	
-					
10,286,000	7,014,000	-	3,272,000		
20,000	20,000				
50,000	50,000				
25,000	25,000				
14,000	14,000				
20,000	20,000				
12,000	12,000				
175,000	175,000				
45,000	45,000				
275,000	275,000				
35,000	35,000				
85,000	43,000		42,000	RAUP	
50,000	50,000				
50,000	50,000				
50,000	50,000				
30,000	30,000				
25,000	25,000				
936,000	919,000	-	42,000		

APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	Total Project Budget	Comments
0240-4500	Plant & Equipment					
	CARRY-OVER: Replace Unit 93 - Ranger	R	-	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1103 - Ranger	R	-	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1104 - Ranger	R	-	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1109 - Ranger	R	-	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	96 - Mitsubishi Fighter	R	-	140,000	140,000	Downsize Workshop Truck to smaller unit
	31 - SES Hilux Eromanga	R	-	65,000	65,000	State Government Funded
	3001 - Komatsu Grader	R	-	460,000	460,000	At end of productive work hours
	3200 - Ammann Roller	R	-	230,000	230,000	Poor condition presently
	134 - Ammann Roller	R	-	230,000	230,000	Poor condition presently
	67 - Tractor John Deere	R	-	60,000	60,000	
	68 - Honda Hustler Super Z	R	-	35,000	35,000	
	69 - Husqvarna Mower PZ 29D Zxero	R	-	30,000	30,000	
	NEW - Ryobi Electric Zero turn	N	-	10,000	10,000	
	1115 - Toyota Hilux (SES)	R	-	65,000	65,000	Pending Grant
	1105 - Toyota Hilux	R	-	55,000	55,000	
	1119 - Toyota Hilux	R	-	60,000	60,000	
	1113 - Toyota Prado	R	-	70,000	70,000	
	1116 - Toyota Prado	R	-	70,000	70,000	
	43 - Toyota Hi-Ace Bus	R	-	80,000	80,000	Move 5003 to Eromanga
	4502 - Honda CRF230F	R	-	8,000	8,000	
	4505 - Can-Am Defender	R	-	25,000	25,000	
	4170 - Generator	R	-	80,000	80,000	GENS
	323 - Concrete Crew Trailer	R	-	15,000	15,000	
	401 - Diesel Fuel Tanker	R	-	25,000	25,000	
	325 - Fuel Trailer Adavale	R	-	25,000	25,000	
	251 - Generator	R	-	15,000	15,000	
	252 - Generator	R	-	15,000	15,000	
	NEW - Gypsum Spreader	N	-	15,000	15,000	
2023/24 Cost	3401 - Bobcat skidsteer S770	R	-	150,000	150,000	2023/24 Budget - Order in 2023
2023/24 Cost	130 - Tractor John Deere	R	-	90,000	90,000	
2023/24 Cost	4001 - Toro Zero Turn Mower	R	-	30,000	30,000	
2023/24 Cost	4002 - Hustler 0 Turn	R	-	18,000	18,000	
2023/24 Cost	2600 - Tandem Axel Dolly	R	-	40,000	40,000	
2023/24 Cost	2601 - Side Tipper - Second Hand	R	-	160,000	160,000	
2023/24 Cost	220 - Side Tipper	R	-	160,000	160,000	PLANT070
2023/24 Cost	2000 - Mitsubishi Fuso Canter	R	-	100,000	100,000	
2023/24 Cost	2001 - Mitsubishi Fuso canter	R	-	100,000	100,000	
2023/24 Cost	95 - Mitsubishi Fighter 1224	R	-	200,000	200,000	
2023/24 Cost	50 - Kenworth T650	R	-	370,000	370,000	Deferred previously due to engine rebuild
2023/24 Cost	1117 - Toyota Landruiser Ute	R	-	75,000	75,000	
2023/24 Cost	1118 - Toyota Landcruiser Ute	R	-	75,000	75,000	
2023/24 Cost	4501 - Suzuki DR200	R	-	6,000	6,000	
2023/24 Cost	4103 - Kubota 50kva Eromanga	R	-	60,000	60,000	
2023/24 Cost	221 - Skid Steer Trailer	R	-	25,000	25,000	
2023/24 Cost	331 - Double Drum Roller Trailer	R	-	20,000	20,000	
2023/24 Cost	312 - Concrete Batching Plant	R	-	50,000	50,000	
2023/24 Cost	326 - Fuel Trailer	R	-	25,000	25,000	
Total			-	3,881,000	3,881,000	
0260-4500	Roads					

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
61,000	61,000				
61,000	61,000				
61,000	61,000				
61,000	61,000				
140,000	100,000	40,000			
65,000	16,000	20,000	29,000	SES	30-June-2023
460,000	310,000	150,000			
230,000	200,000	30,000			
230,000	200,000	30,000			
60,000	55,000	5,000			
35,000	30,000	5,000			
30,000	25,000	5,000			
10,000	10,000				
65,000	16,000	20,000	29,000	SES	
55,000	45,000	10,000			
60,000	30,000	30,000			
70,000	45,000	25,000			
70,000	45,000	25,000			
80,000	73,000	7,000			
8,000	5,000	3,000			
25,000	19,000	6,000			
80,000	65,000	15,000			
15,000	14,000	1,000			
25,000	23,000	2,000			
25,000	24,500	500			
15,000	14,000	1,000			
15,000	14,000	1,000			
15,000	15,000				
150,000	120,000	30,000			
90,000	80,000	10,000			
30,000	25,000	5,000			
18,000	16,000	2,000			
40,000	35,000	5,000			
160,000	145,000	15,000			
160,000	145,000	15,000			
100,000	65,000	35,000			
100,000	65,000	35,000			
200,000	170,000	30,000			
370,000	220,000	150,000			
75,000	35,000	40,000			
75,000	35,000	40,000			
6,000	3,000	3,000			
60,000	60,000				
25,000	23,000	2,000			
20,000	19,000	1,000			
50,000	50,000				
25,000	24,500	500			
3,881,000	2,973,000	850,000	58,000		

APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	Total Project Budget	Comments
0260-2209	CARRY-OVER: Eromanga Kerb	U	-	110,000	110,000	Install Kerb along Main Street - Eromanga
	CARRY-OVER: Telephone Bore / Cooma Road	N	-	220,000	220,000	Install new causeways.
	Donald Street Carpark	N	-	5,000	5,000	Eromanga State School
	Coonaberry Creek Reseal	R	-	115,000	115,000	Reseal - Chainage 0.0 - 1.251, 22.251 - 23.501, 32.827 - 32.859
	Eagle Drive Reseal	R	-	45,000	45,000	Reseal
	Quarrion Street Reseal	R	-	120,000	120,000	Reseal
	Adavale Link Road	N	-	46,000	46,000	Sealing / upgrade works.
	Unallocated	R	-	561,000	561,000	Causeways / sealing to accompany flood restoration.
	Quilpie Aerodrome Pavement Reconstruction	R	-	1,832,000	1,832,000	Existing layout only; no extension.
Total			-	3,054,000	3,054,000	
0270-4500	Water Infrastructure					
	Quilpie Water Main Upgrade	R	-	400,000	400,000	Quarrion Street Sommerfield Road to Chulungra Street
	Toompine Bore Replacement	R	-	780,000	780,000	Funded by BoR grant with landholders to be invoiced for agreed contributions.
			-		-	
Total			-	1,180,000	1,180,000	
0280-4500	Sewerage Infrastructure					
	Quilpie Sewerage Treatment Plant - Design		-	478,000	478,000	
			-			
Total			-	478,000	478,000	

667,000 19,815,000 20,507,000

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
110,000	110,000				
220,000	76,000		144,000	R2R 21/22	30-Jun-23
5,000	-		5,000	R2R	30-Jun-23
115,000	-		115,000	R2R	30-Jun-23
45,000	-		45,000	R2R	30-Jun-23
120,000	-		120,000	R2R	30-Jun-23
46,000	-		46,000	R2R	30-Jun-23
561,000	-		561,000	R2R	30-Jun-23
1,832,000	49,000		1,783,000	LRCIP 3	30-Jun-23
3,054,000	235,000	-	2,819,000		
400,000	400,000				
720,000	50,000		670,000	BOR - 6	30-June-2024
60,000	-		60,000	Donations	
1,180,000	450,000	-	730,000		
478,000	178,000		300,000	BOR - 6	30-June-2024
478,000	178,000	-	300,000		
19,815,000	11,769,000	850,000	7,221,000		

5.3 DIFFERENTIAL GENERAL RATING CATEGORIES AND DESCRIPTIONS 2022/23

IX: 224697

Author: Sharon Frank, Acting Director Corporate and Community Services

Attachments: Nil

KEY OUTCOME

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to adopt categories of rateable land for the levying of differential general rates for the financial year ending 30 June 2023.

RECOMMENDATION

That Council:

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

Category	Category Name	Category Description
1	Town of Quilpie - Residential <1Ha	Land, less than 1 Hectare in size, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
2	Town of Quilpie - Residential 1 to 10Ha	Land, 1 Hectare or more in size, but less than 10Ha, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
3	Town of Quilpie - Commercial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in part, for commercial purposes which is or can be serviced with urban infrastructure.
4	Town of Quilpie - Industrial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in

Category	Category Name	Category Description
		part, for industrial purposes which is or can be serviced with urban infrastructure.
5	Township of Eromanga	Land within the township of Eromanga used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production.
6	Other Rural Towns	Land within the townships of Adavale, Toompine or Cheepie used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure.
7	Opal Mines	Land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> used either for the purpose of extracting opals or for the purposes of extracting other precious metals and / or gemstones on a non-industrial scale.
8	Other	Land not included in any other category.
9	Rural - Pumps and Bore Sites	Land primarily used for the purposes of operating pumps or bore sites.
10	Rural and Residential Land - 10 to 100Ha	Land, 10Ha or more, but less than 100Ha in size, used, or capable of being used, in whole or in part, for residential, grazing, agriculture and not included in any other category.
11	Rural - Grazing and Agriculture ≥100Ha	Land, 100Ha or greater in size, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture and not included in any other category.
12	Rural - Carbon Credits	Rural land, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture that has been issued with Carbon Credit Units.
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> , the <i>Petroleum Act 1923</i> or the <i>Petroleum and Gas (Production and Safety) Act 2004</i> , other than land included in category 7.
15	Oil Distillation / Refining	Land primarily used for, or used in association or connection with the:- <ul style="list-style-type: none"> - distillation of crude oil or natural gas; or - storage or transport of crude oil or natural gas.

BACKGROUND

The purpose of this report is to adopt different categories of rateable land for rating purposes.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

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

POLICY AND LEGISLATION***Local Government Regulation 2012******81 Categorisation of land for differential general rates***

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

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

(3) The resolution must state –

(a) the rating categories of rateable land in the local government area; and

(b) a description of each of the rating categories.

Example -

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

(a) residential land - land that is used for residential purposes in particular urban centres, rural localities, park residential estates and coastal villages;

(b) commercial and industrial land -land that is used solely for commerce or industry in particular urban centres and rural localities, other than land used for manufacturing sugar or another rural production industry;

(c) grazing and livestock land - land that is used, for commercial purposes, for grazing and livestock;

(d) sugar cane land - land that is used for producing sugar cane;

(e) sugar milling land - land that is used for manufacturing sugar;

(f) rural land -

(i)land that is not in an urban centre or locality; or

(ii)land that is not used for grazing and livestock; or

(iii)land that is not sugar cane land or sugar milling land;

(g) other land - any other type of land.

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

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

The adoption of appropriate rating resolutions is integral to funding Council's services and projects.

RISK MANAGEMENT IMPLICATIONS

Categories are consistent with previous years, with category descriptions reviewed and updated by legal.

5.4 DIFFERENTIAL GENERAL RATES 2022/23**IX:** 224698**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to decide the differential general rate and minimum general rates for each differential general rate category, for the financial year ending 30 June 2023.

RECOMMENDATION

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

Category	Description	Minimum	General Rate (cents in the dollar)
1	Town of Quilpie - Residential <1Ha	\$388.12	2.73146
2	Town of Quilpie - Residential 1 to 10Ha	\$388.12	1.85886
3	Town of Quilpie - Commercial	\$388.12	3.21844
4	Town of Quilpie - Industrial	\$388.12	2.90938
5	Town of Eromanga	\$388.12	5.99854
6	Other Rural Towns	\$341.56	73.83784
7	Opal Mines	\$382.96	40.62262
8	Other	\$599.26	45.50854
9	Rural - Pumps and Bore Sites	\$327.06	43.70266
10	Rural and Residential Land - 10 to 100Ha	\$319.82	2.17494
11	Rural Land ≥100Ha	\$319.82	1.43886
12	Rural Land - Carbon Credits	\$319.82	1.43886
13	Transformer Sites	\$387.10	3.42212
14	Mining and Oil Production	\$48,801.00	168.00000
15	Oil Distillation / Refining	\$34,448.00	166.26580

BACKGROUND

The purpose of this report is to set the minimum general rates and rates in the dollar for differential general rates for the financial year ending 30 June 2023.

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

Section 80 of the *Local Government Regulation 2012* also provides that Council may levy general rates that differ for different categories of rateable land in the local government area i.e. differential general rates.

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

CONSULTATION (Internal/External)

- Councillors
- Directors
- Relevant Managers and Officers

LEGAL IMPLICATIONS

Council must levy general rates on all rateable land with the Quilpie shire. The decision to resolve what rates and charges are to be levied must be made at the Budget meeting for that financial year.

POLICY AND LEGISLATION***Local Government Act 2009******94 Power to levy rates and charges***

(1) *Each local government –*
(a) *must levy general rates on all rateable land within the local government area; and*
...

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

Local Government Regulation 2012***77 Minimum general rates for land generally***

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

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

(3) *However, a local government must not levy minimum general rates for a parcel of land if –*

(a) the Land Valuation Act, chapter 2, part 2, division 5, subdivision 3, applies to the parcel of land; and Editor's note - Land Valuation Act, chapter 2, part 2, division 5, subdivision 3 (Discounting for subdivided land not yet developed (non-Land Act rental))

(b) the discounted valuation period for the parcel of land has not ended under that subdivision.

(4) *Generally, the same minimum amount of general rates must apply to all rateable land in the local government area.*

(5) *However, a local government may fix a different minimum amount of general rates only for –*

(a) if there are different rating categories of rateable land for the local government area, each different rating category; or

(b) timeshare property; or

(c) any of the following -

(i) a mining lease granted for mining for minerals over land that is not larger than 2ha;

(ii) a mining lease granted for a purpose that is associated with mining for minerals over land that is not larger than 4ha; or

(d) land that is subject to a mining claim, subject to section 79.

(6) For subsection (5)(a), if a local government fixes a different minimum amount of general rates for different rating categories, the same minimum amount of general rates must apply to all rateable land belonging to a particular rating category.

Local Government Regulation 2012

80 Differential general rates

(1) A local government may levy general rates that differ for different categories of rateable land in the local government area.

(2) These rates are called differential general rates.

(3) For example, a local government may decide the amount of the general rates on a parcel of residential land will be more than the general rates on the same size parcel of rural land.

(4) However, the differential general rates for a category of rateable land may be the same as the differential general rates for another category of rateable land.

(5) If a local government makes and levies a differential general rate for rateable land for a financial year, the local government must not make and levy a general rate for the land for the year.

(6) A differential general rate may be made and levied on a lot under a community titles Act as if it were a parcel of rateable land.

FINANCIAL AND RESOURCE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and sections 77 and 80 of the *Local Government Regulation 2012*.

5.5 WILD DOG CONTROL SPECIAL RATE 2022/23**IX: 224925****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy a Wild Dog Control Special Rate for 2022/23.

RECOMMENDATION

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special rate to be known as the 'Wild Dog Control Special Rate' on all rateable rural land outlined in the table below. The special rate will fund the cost of one coordinated wild dog baiting program across the Quilpie shire

The special rate to be made and levied for each differential rate category, and the minimum amount of the special rate to be fixed, is as follows:

Category	Description	Minimum	Rate (cents in the dollar)
11	Rural Land \geq 100Ha	\$100.00	0.0800
12	Rural Land - Carbon Credits	\$100.00	0.0800

The Overall Plan for the Wild Dog Control Special Rate is as follows:

- a) The service, facility or activity for which the plan is made is the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, areophane hire, staff and Avgas.
- b) The rateable land to which the special rate applies is all rateable land categorised as:
 - Category 11 - Rural Land \geq 100Ha; and
 - Category 12 - Rural Land - Carbon Credits
- c) The estimated cost of carrying out the activity the subject of the overall plan is \$130,000. The Wild Dog Control Special Rate will levy an estimated \$90,000 towards the total estimated cost of carrying out the activity.
- d) The estimated time for carrying out the overall plan is 1 year ending on 30 June 2023.

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 wild dogs, so as to improve the agricultural activities on the land which will increase productivity for landholders.

BACKGROUND

The special rate to be known as the “Wild Dog Control” Special Rate is to fund the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, areophane hire, staff and Avgas.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The decision to levy a special rate must be made by resolution at Council’s budget meeting for that financial year.

POLICY AND LEGISLATION***Local Government Regulation 2012******94 Levying special rates or charges***

- (1) This section applies if a local government decides to levy special rates or charges.*
- (2) The local government’s resolution to levy special rates or charges must identify -*
 - (a) the rateable land to which the special rates or charges apply; and*
 - (b) the overall plan for the service, facility or activity to which the special rates or charges apply.*
- (3) The overall plan is a document that -*
 - (a) describes the service, facility or activity; and*
 - (b) identifies the rateable land to which the special rates or charges apply; and*
 - (c) states the estimated cost of carrying out the overall plan; and*
 - (d) states the estimated time for carrying out the overall plan.*
- (4) The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*
- (5) Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*
- (6) If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*
- (7) An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*
- (8) The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*
- (9) The local government may at any time, by resolution, amend -*
 - (a) an overall plan; or*
 - (b) an annual implementation plan.*
- (10) The local government may fix a minimum amount of the special rates or charges.*

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

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

(a) the land or its occupier -

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

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

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

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

(13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.

(14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan -

(a) does not identify all rateable land on which the special rates or charges could have been levied; or

(b) incorrectly includes rateable land on which the special rates or charges should not have been levied.

(15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government -

(a) in the other local government's local government area; and

(b) conducted as a joint government activity by the local governments.

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of this rate is required to raise revenue to cover the cost of one coordinated wild dog baiting program across the Quilpie shire.

RISK MANAGEMENT IMPLICATIONS

Nil – The resolution complies with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* when setting a special rate.

5.6 WATER UTILITY CHARGES 2022/23**IX: 224923****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy Water Utility Charges for 2022/23.

RECOMMENDATION

That:

- (1) Pursuant to section 92 and 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services, as set out in the table below:

Utility Charge	Charge per Unit
Water	\$15.84

- (2) Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each ratepayer's likely water usage by determining the average amount of water used for each different land use in accordance with the following unit schedule:

Description (Land Use Category)	Water Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	40
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	150
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5

Description (Land Use Category)	Water Charging Units
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	100
Trucking yards	100
Swimming pool	200
John Waugh Park	600
Bulloo Park	600
Shire Office - including library and public toilets (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	600
Wash-Down Bay – Quilpie	100
Industrial land	30
Rural and Residential land with no sewerage or waste management service and outside the service area	30
Bowling Green	100
Caravan Park	300
Refinery (includes one pedestal/cistern)	450
▪ For each extra pedestal/cistern	
Oil Washdown – Eromanga	120

And

3) The relevant details of the water utility charges to be made and levied are set out in Council's adopted Revenue Statement 2022/23.

BACKGROUND

This report is to set the water utility charges for the financial year ended 30 June 2023 to raise revenue to undertake water services contained within the budget.

Section 94(1)(a) of the *Local Government Act 2009* provides that a local government may levy utility charges within the local government area. Section 99 of the *Local Government Regulation 2012* provides that a local government may levy utility charges on any basis the local government considers appropriate.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The decision to levy water charges must be made by resolution at Council's budget meeting for that financial year.

POLICY AND LEGISLATION***Local Government Act 2009******94 Power to levy rates and charges***

(1) Each local government –

...

- (b) may levy –*
 - (ii) utility charges; and*

...

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

Local Government Regulation 2012***99 Utility charges***

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

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

- (a) the rateable value of land;*
- (b) the use made of –*
 - (i) a particular parcel of land; or*
 - (ii) a particular structure; or*
 - (iii) a class of land or structure;*
- (c) any circumstances that are peculiar to the supply of a service to –*
 - (i) a particular parcel of land; or*
 - (ii) a particular structure; or*
 - (iii) a class of land or structure.*

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

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

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

- (a) supplied in the last financial year; or*

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

This report proposes to set the 2022/23 unit charge for the supply of water services at a 3.5% increase from the 2021/22 charge.

RISK MANAGEMENT IMPLICATIONS

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

5.7 SEWERAGE UTILITY CHARGES 2022/23

IX: 224924

Author: Sharon Frank, Acting Director Corporate and Community Services

Attachments: Nil

KEY OUTCOME

EXECUTIVE SUMMARY

The purpose of this report is to make and levy Sewerage Utility Charges for 2022/23.

RECOMMENDATION

That:

1) Pursuant to section 92 and 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges for the supply of sewerage services, as set out in the tables below:

Utility Charge	Charge per Unit
Sewerage	\$15.16

2) The sewerage charge per unit will be in accordance with the following unit schedule:

Description (Land Use Category)	Sewerage Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	15
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5

Description (Land Use Category)	Sewerage Charging Units
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	
Trucking yards	
Swimming pool	200
John Waugh Park	300
Bulloo Park	300
Shire Office - including library and public toilets (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	
Wash-Down Bay – Quilpie	
Industrial land	
Rural and Residential land with no sewerage or waste management service and outside the service area	
Bowling Green	
Caravan Park	300
Refinery (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Oil Washdown – Eromanga	

And

3) The relevant details of the sewerage utility charges to be made and levied are set out in Council's adopted Revenue Statement 2022/23.

BACKGROUND

This report is to set the sewerage utility charges for the financial year ended 30 June 2023 to raise revenue to undertake sewerage services contained within the budget.

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

CONSULTATION (Internal/External)

- Councillors
- Directors

- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The decision to levy sewerage charges must be made by resolution at Council's budget meeting for that financial year.

POLICY AND LEGISLATION

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

... .

- (b) may levy –
 - (ii) utility charges; and

... .

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

Local Government Regulation 2012

99 Utility charges

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

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

(a) the rateable value of land;

(b) the use made of –

- (i) a particular parcel of land; or
- (ii) a particular structure; or
- (iii) a class of land or structure;

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

- (i) a particular parcel of land; or
- (ii) a particular structure; or
- (iii) a class of land or structure.

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

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

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

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

(a) supplied in the last financial year; or

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

This report proposes to set the 2022/23 unit charge for the supply of sewerage services at a 3.5% increase from the 2021/22 charge.

RISK MANAGEMENT IMPLICATIONS

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

5.8 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGES FOR 2022/23

IX: 225973

Author: Sharon Frank, Acting Director Corporate and Community Services

Attachments: Nil

KEY OUTCOME

EXECUTIVE SUMMARY

The purpose of this report is to make and levy the Refuse Removal and Disposal Service Charges for 2022/23.

RECOMMENDATION

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy Refuse Removal and Disposal Service Charges for the 2022/23 financial year, as set out in the table below:

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	1	\$577	\$298
	2	\$875	\$596
	3	\$1,173	\$894

The Refuse Removal and Disposal Service Charge shall be levied on:

- (a) Each rateable assessment comprising a house, unit or other residential dwelling, designed for separate residential occupation and whether occupied or not;
- (b) Each rateable assessment comprising a commercial or industrial use receiving, or capable of receiving, Council's kerbside waste collection service;
- (c) Any other rateable assessment receiving Council's kerbside waste collection service; and
- (d) All other properties receiving a receiving Council's kerbside waste collection service where the owner or occupier has requested that service.

The application of the Refuse Removal and Disposal Service Charges will be in accordance with the further detail provided in Council's adopted Revenue Statement 2022/23.

BACKGROUND

This report is to set the Refuse Removal and Disposal Service Charges for the financial year ended 30 June 2023 to fund the removal and disposal of kerbside refuse (approved waste that can be disposed in a 240L Council supplied bin).

Council's base kerbside waste collection service consists of one 240L general waste bin collected once per week. An owner of rateable land in or around the township of Quilpie may request up to three collections (generally Monday, Wednesday & Friday) per week as approved by the Chief Executive Officer. Each additional collection shall attract an additional charge as per the table above. An owner of rateable land in or around the township of Eromanga may request one collection (generally Tuesday) per week.

Additional bins may be requested by a person or entity levied a Refuse Removal and Disposal Service Charge. Additional Bins will have the same number of collections charged as the First Bin and shall attract an additional charge as per the table above.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The decision to make and charge Refuse Removal and Disposal Service Charges must be made by resolution at Council's budget meeting for that financial year.

POLICY AND LEGISLATION

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

...

(b) may levy –

(ii) utility charges; and

...

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

Local Government Regulation 2012

99 Utility charges

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

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

(a) the rateable value of land;

(b) the use made of –

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure;

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

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure.

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

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

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

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

(a) supplied in the last financial year; or

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of Refuse Removal and Disposal Service Charges is required to raise revenue towards providing waste management facilities and services contained within the budget.

RISK MANAGEMENT IMPLICATIONS

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

5.9 WASTE MANAGEMENT LEVY 2022/23**IX: 225875****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: Nil****KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to make and levy a utility charge to be known as the “Waste Management Levy” for 2022/23.

RECOMMENDATION

That pursuant to section 99 of the *Local Government Regulation 2012*, Council make and levy a utility charge for the 2022/23 financial year, to be known as the “Waste Management Levy”, in the sum of \$156.00 per rateable assessment on all rateable land in the Shire that is not charged a Refuse Removal and Disposal Service Charge.

BACKGROUND

This report is to set the waste management levy for the financial year ended 30 June 2023 to fund:

- (a) the residual cost of waste facilities and services which are not met from the Refuse Removal and Disposal Service Charge and other related fees and charges collected on a user pays basis; and
- (b) meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The decision to make and charge a waste management levy must be made by resolution at Council’s budget meeting for that financial year.

POLICY AND LEGISLATION**Local Government Act 2009****94 Power to levy rates and charges**

(1) Each local government –

...

- (b) may levy –
 - (ii) utility charges; and

...

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

Local Government Regulation 2012**99 Utility charges**

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

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

(a) the rateable value of land;

(b) the use made of –

- (i) a particular parcel of land; or
- (ii) a particular structure; or
- (iii) a class of land or structure;

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

- (i) a particular parcel of land; or
- (ii) a particular structure; or
- (iii) a class of land or structure.

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

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

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

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

(a) supplied in the last financial year; or

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

The setting of the waste management levy is required to raise revenue to provide waste management facilities and services contained within the budget.

RISK MANAGEMENT IMPLICATIONS

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

5.10 TOTAL VALUE OF CHANGE IN RATES AND UTILITY CHARGES**IX:** 225893**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

At its budget meeting each year, Council is required to report the total value of the change in Rates and Utility Charges, expressed as a percentage, pursuant to sections 169(6) and 169(7) of the *Local Government Regulation 2012*.

RECOMMENDATION

That pursuant to sections 169(6) and 169(7) of *Local Government Regulation 2012*, the total value of the change, in the rates and utility charges budgeted to be levied for the 2022/23 financial year compared with the rates and utility charges levied in the previous budget (2021/22 financial year) expressed as a percentage, is 2.41%.

For the purpose of this calculation any discounts and rebates are excluded.

BACKGROUND

Council's annual budget must contain the total value of the change in the rates and charges budgeted to be levied for the 2022/23 financial year compared with the rates and charges levied in the previous budget (2021/22 financial year). This must be expressed as a percentage pursuant to section 169(6) of *Local Government Regulation 2012*.

CONSULTATION (Internal/External)

- Councillors
- Directors

LEGAL IMPLICATIONS

This resolution complies with Council's legislative obligations under the Local Government Regulation 2012

POLICY AND LEGISLATION

Local Government Regulation 2012

169 Preparation and content of budget

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

5.11 THE SETTING OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2022/23**IX:** 225990**Author:** Justin Hancock, Chief Executive Officer**Attachments:** Nil**KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to set the concession on rates and charges for approved pensioners for the 2022/23 financial year.

RECOMMENDATION

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a 50% rebate on differential general rates and utility charges, up to a total of \$450 per annum for land which is owned or occupied by a pensioner, in accordance with Council's Rates and Utility Charges - Pensioner Rebate and Concession Policy

BACKGROUND

Council provides pensioners with a concession which is a 50% rebate on differential general rates and utility charges, up to a total of \$450.00 per annum for land which is owned or occupied by a pensioner, in accordance with Council's Rates and Utility Charges - Pensioner Rebate and Concession Policy. No concession is provided on Emergency Management Levy as it is a Queensland Government levy.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Managers and Officers

LEGAL IMPLICATIONS

N/A

POLICY AND LEGISLATION**BACKGROUND**

Council provides pensioners with a concession which is a 50% rebate on differential general rates and utility charges, up to a total of \$450.00 per annum for land which is owned or occupied by a pensioner, in accordance with Council's Rates and Utility Charges - Pensioner Rebate and

Concession Policy. No concession is provided on Emergency Management Levy as it is a Queensland Government levy.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Managers and Officers

LEGAL IMPLICATIONS

N/a

POLICY AND LEGISLATION**Local Government Regulation 2012****122 Resolutions for granting concession**

(1) The local government may grant the concession only by—

(a) a resolution granting the concession to a stated ratepayer; or

(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.

(2) The local government may make the resolution before the local government levies the rates or charges.

(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.

(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.

(5) The resolution may include conditions for granting the concession to the ratepayer.

(6) Without limiting subsection (5), the conditions may include the following—

(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;

Examples—

• a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges

• a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government

(b) a condition limiting the period for which the ratepayer is granted the concession.

Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.

FINANCIAL AND RESOURCE IMPLICATIONS

This concession for approved pensioners has been funded in the Budget for 2022/23.

RISK MANAGEMENT IMPLICATIONS

Nil

5.12 CONCESSIONS FOR NOT-FOR-PROFIT COMMUNITY ORGANISATIONS 2022/23**IX:** 225989**Author:** Justin Hancock, Chief Executive Officer**Attachments:** Nil**KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to adopt a concession for not-for-profit community organisations for the 2022/23 financial year.

RECOMMENDATION

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a 100% rebate on differential general rates for the financial year 30 June 2023 as identified in the table below and subject to the following:

- (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
- (b) Applications received during the current financial year that fall within this category, will be granted a rate concession following the passing of a resolution by Council.
- (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

Assessment Number
00137-00000-000
00066-10000-000
00777-10000-000

BACKGROUND

A concession, comprising a 100% rebate of the differential general rates, is proposed to be applied to not-for-profit community organisations, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Managers and Officers

LEGAL IMPLICATIONS

Nil

POLICY AND LEGISLATION**BACKGROUND**

A concession, comprising a 100% rebate of the differential general rates, is proposed to be applied to not-for-profit community organisations, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Managers and Officers

LEGAL IMPLICATIONS

N/a

POLICY AND LEGISLATION***Local Government Regulation 2012******122 Resolutions for granting concession***

(1) The local government may grant the concession only by—

(a) a resolution granting the concession to a stated ratepayer; or

(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.

(2) The local government may make the resolution before the local government levies the rates or charges.

(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.

(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.

(5) The resolution may include conditions for granting the concession to the ratepayer.

(6) Without limiting subsection (5), the conditions may include the following—

(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;

Examples—

- *a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges*

- *a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government*

(b) a condition limiting the period for which the ratepayer is granted the concession.

Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.

FINANCIAL AND RESOURCE IMPLICATIONS

This concession has been funded in the Budget for 2022/23.

RISK MANAGEMENT IMPLICATIONS

Nil

5.13 ADOPTION OF WASTE MANAGEMENT LEVY CLASS CONCESSION 2022/23**IX:** 225988**Author:** Justin Hancock, Chief Executive Officer**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt a waste management levy class concession for the 2022/23 financial year.

RECOMMENDATION

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession, comprising a 100% rebate of the waste management levy, to the assessments identified in the below, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00648-00000-000	00447-44400-320	00618-00000-000	00788-00000-000	11043-00000-000
00002-00000-000	00447-44400-330	00619-00000-000	00789-00000-000	11044-00000-000
00004-10000-000	00447-44400-370	00621-10000-000	00790-00000-000	11045-00000-000
00005-00000-000	00447-44400-380	00625-00000-000	00793-00000-000	11046-00000-000
00006-00000-000	00447-44400-420	00626-00000-000	00793-50000-000	11047-00000-000
00007-55000-000	00447-44400-460	00627-00000-000	00795-00000-000	11048-00000-000
00008-00000-000	00448-00000-000	00627-50000-000	00802-00000-000	11049-00000-000
00009-00000-000	00448-20000-000	00628-00000-000	00806-00000-000	11051-00000-000
00012-00000-000	00456-80000-000	00628-55000-000	00806-00050-000	11052-00000-000
00016-00000-000	00469-00000-000	00633-00000-000	00806-00100-000	11053-00000-000
00017-00000-000	00472-00000-000	00639-10000-000	00806-20000-000	11054-00000-000
00018-00000-000	00473-00000-000	00640-22000-000	00809-00000-000	11055-00000-000
00019-10000-000	00482-10000-000	00647-10000-000	00809-50000-000	11056-00000-000

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00021-40000-000	00484-00000-000	00648-10000-000	00810-00000-200	11059-00000-000
00026-00000-000	00485-40000-000	00648-20000-000	00813-10000-000	11060-00000-000
00027-00000-000	00486-00000-000	00648-50000-000	00815-00000-000	11061-00000-000
00028-00000-000	00488-00000-000	00648-70000-000	00816-00000-000	11063-00000-000
00031-00000-000	00489-00000-000	00649-00000-000	00816-50000-000	11065-00000-000
00032-00000-000	00496-00000-000	00649-15000-000	00817-00000-000	11066-00000-000
00033-00000-000	00497-00000-000	00649-50000-000	00817-00000-100	11067-00000-000
00039-00000-000	00498-00000-000	00650-10000-000	00818-00000-000	11068-00000-000
00047-00000-000	00500-00000-000	00652-00000-000	00819-00000-000	11069-00000-000
00050-10000-000	00501-00000-000	00652-10000-000	00828-10000-000	44700-44400-330
00052-00000-000	00502-00000-000	00653-10000-000	00828-20000-000	00386-47000-000
00052-50000-000	00503-00000-000	00654-50000-000	00832-00000-000	00795-01000-000
00054-00000-000	00504-00000-000	00655-10000-000	00834-00000-000	00856-10000-000
00054-50000-000	00505-00000-000	00657-00000-000	00834-20000-000	00858-10000-000
00056-00000-000	00506-00000-000	00658-00000-000	00834-50000-000	00886-00220-000
00057-10000-000	00508-00000-000	00659-10000-000	00834-60000-000	00886-20000-000
00060-00000-000	00514-00000-000	00661-63000-000	00835-00000-000	00886-30000-000
00063-00000-000	00515-00000-000	00662-00000-000	00835-50000-000	00858-00002-000
00064-00000-000	00516-00000-000	00663-10000-000	00836-00000-000	00886-00250-000
00065-00000-000	00517-00000-000	00667-10000-000	00840-10000-000	00886-00260-000
00071-10000-000	00518-00000-000	00673-00000-000	00840-30000-000	00886-00270-000
00071-50000-000	00523-50000-000	00674-00000-000	00844-10000-000	00886-00500-000
00073-00000-000	00525-20000-000	00675-00000-000	00844-11000-000	00886-00600-000
00074-00000-000	00526-00000-000	00676-00000-000	00845-00000-000	00886-00610-000
00075-00000-000	00527-00000-000	00682-00000-000	00845-01300-000	00886-00620-000
00076-60000-000	00528-00000-000	00684-10000-000	00845-01500-000	00886-00630-000
00084-00000-000	00528-50000-000	00687-00000-000	00845-02300-000	00886-00640-000
00093-10000-000	00529-00000-000	00690-00000-000	00845-02400-000	00886-00700-000
00096-10000-000	00529-30000-000	00691-00000-000	00845-02900-000	00886-00320-000
00097-20000-000	00530-10000-000	00691-30000-000	00845-03500-000	00886-00330-000
00100-00000-000	00530-10010-000	00691-41000-000	00845-91000-000	00886-00310-000
00101-00000-000	00531-00000-000	00691-60000-000	00845-91500-000	00886-00290-000
00102-10000-000	00531-00060-000	00692-00000-000	00845-91600-000	00886-00300-000
00105-00000-000	00531-10000-000	00695-00000-000	00845-91700-000	00886-00400-000
00105-10000-000	00531-20000-000	00695-50000-000	00846-10000-000	00858-13000-000

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00106-00000-000	00531-21000-000	00696-00000-000	00848-10000-000	00886-00200-000
00107-00000-000	00532-32000-000	00697-00000-000	00849-00000-000	00886-00210-000
00108-00000-000	00532-33000-000	00698-10000-000	00850-00000-000	00886-00230-000
00109-00000-000	00534-10000-000	00698-30000-000	00852-10000-000	00886-00240-000
00110-00000-000	00535-01000-000	00698-40000-000	00853-00000-000	00886-00280-000
00111-00000-000	00535-10000-000	00698-50000-000	00854-00000-000	00886-00340-000
00112-00000-000	00536-11100-000	00698-55000-000	00854-10000-000	00886-00350-000
00113-00000-000	00536-20000-000	00699-10000-000	00855-00000-000	00886-10000-000
00113-50000-000	00536-30000-000	00700-00000-000	00858-00000-000	
00114-00000-000	00540-00000-000	00702-00000-000	00863-00000-000	
00115-00000-000	00546-00000-000	00702-50000-000	00872-00000-000	
00115-50000-000	00547-00000-000	00703-00000-000	00872-50000-000	
00117-00000-000	00548-00000-000	00704-20000-000	00874-10000-000	
00123-00000-000	00552-00000-000	00707-00000-000	00875-00000-000	
00124-00000-000	00553-00000-000	00711-00000-000	00875-10000-000	
00125-10000-000	00553-61300-000	00724-50000-000	00875-50000-000	
00125-50000-000	00553-61500-000	00726-00000-000	00876-00000-000	
00127-00000-000	00553-70000-000	00727-00000-000	00878-10000-000	
00128-00000-000	00555-10000-000	00728-60000-000	00879-00000-000	
00129-00000-000	00557-10000-000	00730-15000-000	00879-00500-000	
00133-00000-000	00560-10000-000	00731-00000-000	00879-00600-000	
00134-00000-000	00562-00000-000	00732-00000-000	00882-00000-000	
00149-92000-000	00564-10000-000	00732-20000-000	00882-00040-000	
00158-20000-000	00564-10001-000	00732-50000-000	00883-00000-000	
00158-30000-000	00565-10000-000	00736-00000-000	00884-00000-000	
00158-40000-000	00566-00000-000	00738-00000-000	00885-00000-000	
00158-50000-000	00569-10000-000	00738-10000-000	01008-20000-000	
00167-00000-000	00569-11000-000	00742-00000-000	01009-20000-000	
00168-00000-000	00570-00000-000	00745-00000-000	01010-00000-000	
00168-05000-000	00573-00000-000	00748-10000-000	01011-00000-000	
00168-50000-000	00573-20000-000	00750-00000-000	01015-00000-000	
00169-00000-000	00573-30000-000	00755-00000-000	01064-50000-000	
00174-10000-000	00573-30010-000	00757-11000-000	01064-60000-000	
00215-00000-000	00573-40000-000	00757-14000-000	01103-00000-000	
00233-00000-000	00574-50000-000	00757-16000-000	01178-00000-000	

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00234-00001-000	00576-10000-000	00757-20000-000	01179-00000-000	
00297-00000-000	00576-13000-000	00763-10000-000	01184-00000-000	
00337-30000-000	00576-50000-000	00763-11000-000	01185-00000-000	
00337-50000-000	00581-14000-000	00764-00000-000	01187-00000-000	
00337-70000-000	00581-17200-000	00764-20000-000	01188-00000-000	
00398-50000-000	00581-50000-000	00764-40000-000	01195-00000-000	
00400-50000-000	00583-10000-000	00764-41000-000	01198-00000-000	
00441-00000-000	00591-10000-000	00764-41900-000	01202-10000-000	
00447-44400-120	00592-10000-000	00765-00000-000	01203-10000-000	
00447-44400-130	00599-50000-000	00774-10000-000	01203-20000-000	
00447-44400-140	00600-00000-000	00775-00000-000	11020-00000-000	
00447-44400-150	00601-00000-000	00775-20000-000	11022-00000-000	
00447-44400-160	00605-00000-000	00775-40000-000	11022-10000-000	
00447-44400-170	00605-10000-000	00775-60001-000	11024-10000-000	
00447-44400-180	00605-20000-000	00775-80000-000	11025-00000-000	
00447-44400-190	00606-00500-000	00777-00000-000	11028-00000-000	
00447-44400-200	00606-50000-000	00777-05000-000	11029-00000-000	
00447-44400-210	00606-50200-000	00777-10005-000	11030-00000-000	
00447-44400-220	00607-10000-000	00777-50000-000	11035-00000-000	
00447-44400-230	00607-13000-000	00777-55000-000	11036-00000-000	
00447-44400-240	00609-10000-000	00777-55500-000	11037-00000-000	
00447-44400-250	00614-10000-000	00780-10000-000	11038-00000-000	
00447-44400-260	00614-10099-000	00780-50000-000	11039-00000-000	
00447-44400-270	00614-20000-000	00782-00000-000	11041-00000-000	
00447-44400-290	00614-50000-000	00783-00000-000	11042-00000-000	
00447-44400-300	00615-00000-000	00787-00000-000	00886-00265-000	
00447-44400-310	00654-30000-000	00831-10000-000	00576-12000-000	

BACKGROUND

The Waste Management Levy Class Concession is a 100% rebate of the waste management levy, which will be applied to the assessments listed above, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

CONSULTATION (Internal/External)

- Councillors
- Directors

- Managers and Officers

LEGAL IMPLICATIONS

N/A

POLICY AND LEGISLATION

BACKGROUND

The Waste Management Levy Class Concession is a 100% rebate of the waste management levy, which will be applied to the assessments listed above, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Managers and Officers

LEGAL IMPLICATIONS

N/a

POLICY AND LEGISLATION

Local Government Regulation 2012

122 Resolutions for granting concession

(1) The local government may grant the concession only by—

(a) a resolution granting the concession to a stated ratepayer; or

(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.

(2) The local government may make the resolution before the local government levies the rates or charges.

(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.

(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.

(5) The resolution may include conditions for granting the concession to the ratepayer.

(6) Without limiting subsection (5), the conditions may include the following—

(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;

Examples—

- *a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges*

- *a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government*

(b) a condition limiting the period for which the ratepayer is granted the concession.

Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.

FINANCIAL AND RESOURCE IMPLICATIONS

This class concession has been incorporated into the Budget for 2022/23.

RISK MANAGEMENT IMPLICATIONS

Nil

5.14 DISCOUNT ON RATES 2022/23**IX:** 224928**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The purpose of this report is to set the level of discount and discount period for the prompt payment of specified rates for the period ending 30 June 2023.

RECOMMENDATION

That pursuant to section 130 of the *Local Government Regulation 2012*, the rates and charges made and levied in the table below shall be subject to a discount of the percentage set out in the table below if paid within the discount period of 31 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 31 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 31 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 31 days of the date of issue of the rate notice.

Rates and Charges	Discount Percentage
Discount on General Rates	10%
Discount on Water Utility Charges	10%
Discount on Sewerage Utility Charges	10%
Discount on Refuse Removal and Disposal Service Charge	10%
Discount on Waste Management Levy	10%

BACKGROUND

To encourage the prompt payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates and charges, including overdue rates, charges, interest, fees and levies appearing on the rate notice must be received by the close of business on or before the due date.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

Council must by resolution, make the decision about any discount for prompt payment of rates and charges, at its budget meeting.

POLICY AND LEGISLATION***Local Government Regulation 2012******Section 130 Discount for prompt payment of rates or charges***

(1) A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.

(2) The amount of the discount and the discount period may differ for different rating categories of rateable land.

(3) The discount period is a period that ends on or before the due date for payment. Examples of discount period –

- 1 month before the due date for payment*
- a period of 1 month ending 2 weeks before the due date for payment*

(4) The local government must, by resolution, make the decision at its budget meeting.

(5) The resolution must state –

(a) whether the discount is to be –

- (i) a fixed amount; or*
- (ii) a percentage of the rates or charges; and*

(b) if the discount is to be a fixed amount - the amount; and

(c) if the discount is to be a percentage of the rates or charges—the percentage; and

(d) whether the discount applies only if –

- (i) other rates or charges are paid; or*
- (ii) an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and*

(e) the discount period.

(6) The local government may allow more than 1 discount period for rates or charges only if the local government's resolution –

- (a) states more than 1 discount period for the rates or charges; and*
- (b) allows a different discount for each discount period.*

(7) The local government may, by resolution, change the discount period to end on a later day (the new discount day).

(8) However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.

(9) If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.

(10) If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.

(11) A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.

FINANCIAL AND RESOURCE IMPLICATIONS

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

RISK MANAGEMENT IMPLICATIONS

Nil

5.15 INTEREST ON ALL OVERDUE RATES AND CHARGES FOR 2022/23**IX:** 225874**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2023.

RECOMMENDATION

1. That pursuant to section 133 of the *Local Government Regulation 2012* the level of interest is set as:
 - a) Compound interest on daily rests at the rate of 8.00% per annum; and
 - b) is to be charged on all overdue rates or charges.
2. Council has determined that rates or charges will be determined as overdue for the charging of interest from the due rates and charges become overdue.

BACKGROUND

The management of the level of rate arrears is an important component of ensuring Council's long term financial sustainability. Accordingly, it has been determined that to encourage ratepayers to pay their rates by the due date, a penalty in the form of interest on overdue rates will be applied. The rate of interest payable will apply equally to all ratepayers.

The bank bill yield rate as at March 2022 published by the Reserve Bank of Australia was 0.17 per cent, so the maximum interest rate for the 2022–23 financial year will be 8.17 per cent.

[Statistical Tables | RBA](#)

[Interest Rates and Yields – Money Market – Monthly – F1.1](#)

This report recommends an interest rate of 8 per cent which is below the prescribed rate (maximum rate) of 8.17 per cent.

CONSULTATION (Internal/External)

- Councillors
- Directors

- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

It is a requirement of the *Local Government Regulation 2012* that a decision on an annual rate, of not more than the prescribed rate for the day, be made by resolution at the budget meeting for the financial year that includes the day to which the decision relates.

POLICY AND LEGISLATION

Local Government Regulation 2012

Section 133 Interest on overdue rates or charges

(1) *Interest is payable on overdue rates or charges from –*

(a) *the day the rates or charges become overdue; or*

(b) *a later day decided by the local government.*

(2) *Interest must be calculated –*

(a) *on daily rests and as compound interest; or*

(b) *in another way the local government decides, if an equal or lower amount will be payable.*

(3) *The rate of interest payable is –*

(a) *for a day before 1 July 2019 - an annual rate, of not more than 11%, decided by the local government; or*

(b) *for a day on or after 1 July 2019 - an annual rate, of not more than the prescribed rate for the day, decided by the local government.*

(4) *A decision of the local government under this section must –*

(a) *apply equally to all ratepayers; and*

(b) *for a decision under subsection (3)(b)—be made by resolution at the local government's budget meeting for the financial year that includes the day to which the decision relates.*

(5) *In this section –*

bank bill yield rate, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.

Editor's note - The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia's website.

prescribed rate; for a day, means the rate that is the sum of –

(a) *the bank bill yield rate for the day, rounded to 2 decimal places; and*

(b)

(b) *8%.*

FINANCIAL AND RESOURCE IMPLICATIONS

Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability.

RISK MANAGEMENT IMPLICATIONS

Nil - Compliance with section 133 of the Local Government Regulation 2012.

5.16 LEVY AND PAYMENT OF RATES AND CHARGES 2022/23**IX: 224927****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

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

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

RECOMMENDATION

That:

1. Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half year 1 July 2022 to 31 December 2022 – in August / September 2022; and
 - for the half year 1 January 2023 to 30 June 2023 – in February / March 2023.
2. Pursuant to section 118 of the *Local Government Regulation 2012*, the date that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, must be paid is identified as within 31 days from the date of the issue of the rates notice.

BACKGROUND

The purpose of this report is to determine the issue of, and period covered by, a rate notice/s for the 2022/23 financial year and the date by which rates or charges must be paid.

Council has maintained a levying schedule of half yearly, being August/September and February/March each financial year. This provides ratepayers with consistency about when to expect rate notices for payment.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

The adoption of a resolution about the levy and payment of rates and charges must be made at its budget meeting.

POLICY AND LEGISLATION

Local Government Regulation 2012

107 Issue of and period covered by rate notice

(1) A rate notice may only be issued –

(a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and

(b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.

(2) However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.

(3) If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.

(4) However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.

Local Government Regulation 2012**118 When rates or charges must be paid**

(1) A local government must decide the date by which, or the period within which, rates or charges must be paid.

(2) The date by which, or the period within which, the rates or charges must be paid must be –

(a) at least 30 days after the rate notice for the rates or charges is issued; and

(b) subject to part 10, the same date or period for each person liable to pay the rates or charges.

(3) The local government must, by resolution, make the decision at its budget meeting.

Fire and Emergency Services Act 1990**114 Manner of giving notification**

(1) A levy notice may be given to the owner of prescribed property –

(a) as an item on a rate notice given to the owner in respect of that property; or

(b) as a separate notice given before 1 January of the financial year to which the notice relates.

(2) Where for any financial year a local government gives to the owner of prescribed property in respect of that property 2 or more rate notices, each relating to part of that financial year, a levy notice is taken to be given to the owner in accordance with subsection (1)(a) if each rate notice contains an item for the payment in respect of that property of –

(a) such amount as bears to the total of the annual contribution for the financial year the same proportion as the period (in months) for which the rate notice is given bears to 12; and

(b) the amount of any arrears of annual contribution.

(3) Where notification is given as a separate notice, that notice is taken to be a rate notice under the Local Government Act 2009 or, in the case of Brisbane City Council, the City of Brisbane Act 2010.

(4) A notification must not be given as an item on a rate notice unless –

(a) where only 1 rate notice is given for a financial year—that rate notice is given before 1 January of that financial year;

(b) where 2 or more rate notices are given for a financial year—the first of those notices is given before 1 January of that financial year.

FINANCIAL AND RESOURCE IMPLICATIONS

Council sets the issue of, and period covered by, a rate notice; and the date by which rates or charges must be paid, for each financial year at its annual budget meeting.

RISK MANAGEMENT IMPLICATIONS

This resolution complies with sections 107 and 118 of the *Local Government Regulation 2012*.

5.17 SETTING THE LIMIT OF INCREASE IN THE AMOUNT OF GENERAL RATES 2022/23**IX: 224699****Author: Sharon Frank, Acting Director Corporate and Community Services****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2022/23 financial year, on each rating category.

RECOMMENDATION

That pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2022/23 financial year on the categories of land identified in the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in the table below.

Category	Description	Limitation (cap)
1	Town of Quilpie – Residential <1Ha	Does not apply
2	Town of Quilpie – Residential 1 to 10Ha	Does not apply
3	Town of Quilpie – Commercial	Does not apply
4	Town of Quilpie – Industrial	Does not apply
5	Town of Eromanga	Does not apply
6	Other Rural Towns	Does not apply
7	Opal Mines	Does not apply
8	Other	Does not apply
9	Rural-Pumps and Bore Sites	Does not apply
10	Rural and Residential land 10 to 100Ha	Does not apply
11	Rural Land ≥100Ha	100%
12	Rural Land – Carbon Credits	100%
13	Transformer Sites	Does not apply
14	Mining and Oil Production	40%
15	Oil Distillation / Refining	Does not apply

Capping will only apply to land that remains in the same class of category in 2022/23, with the exception of those assessments moving into Category 12 - Rural Land – Carbon Credits or to those assessments that are rolled into a new category as part of a same whole of category (amalgamation) movement. Capping will be applied and removed on a whole year basis only, where applicable, and adjustments will not be applied for part of a year.

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

- a) there has been a change in the differential general rating category during the 2022/23 financial year;
- b) the differential general rating category of the land in 2021/22 financial year, changes in the 2022/23 financial year;
- c) the rateable assessment is levied the minimum differential general rate for the 2022/23 financial year;
- d) there has been a change in the area of the lot/s comprising the rateable assessment during the current or previous financial year (including, for example, by way of amalgamation or separation of rateable assessments);
- e) the general rate was calculated on a valuation to which section 50 of the *Land Valuation Act 2010* applied (i.e. developers' concession);
- f) the general rate was calculated on a valuation issued pursuant to section 274 of the *Land Valuation Act 2010* (i.e. offset valuation); or
- g) there has been a change in the valuation of the rateable assessment, (other than the revaluation of the whole of the region) during the current or previous financial year.

BACKGROUND

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2022/23 financial year, on each rating category.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers.

LEGAL IMPLICATIONS

The Revenue Statement 2022/23 must also include if Council has made a resolution limiting an increase of rates and charges.

POLICY AND LEGISLATION

Local Government Regulation 2012

116 Limitation of increase in rates or charges levied

(1) When a local government resolves to levy rates or charges, it also may resolve to limit the increase in the rates or charges.

(2) The rates or charges may be limited to not more than —

(a) if the rates or charges for the last financial year were for a full year —

(i) the rates or charges for the last financial year; or

(ii) the rates or charges for the last financial year, increased by a stated percentage; or

(b) if the rates or charges levied for the last financial year were not for a full year —

(i) the corresponding annual amount for the rates or charges for the last financial year; or

(ii) the corresponding annual amount for the rates or charges for the last financial year, increased by a stated percentage.

(3) The corresponding annual amount is the amount worked out by —

(a) converting the amount of the rates or charges levied for the last financial year to a daily amount; and

(b) multiplying the daily amount by 365.

(4) The resolution may specify different percentages for— (a) different land or classes of land; or (b) different rates or charges.

FINANCIAL AND RESOURCE IMPLICATIONS

The adoption of appropriate rating resolutions is integral to funding Council's services and projects.

RISK MANAGEMENT IMPLICATIONS

This resolution complies with sections 116 of the *Local Government Regulation 2012*.

5.18 DEBT (BORROWING) POLICY 2022/23**IX:** 224926**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** 1. Draft F.06 Debt (borrowing) Policy 2022_23.pdf**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

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

A draft policy is tabled for Council's consideration.

RECOMMENDATION

That Council adopt the Debt (Borrowings) Policy for 2022/23.

BACKGROUND

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

The Debt Policy provides for responsible financial management on the loan funding of infrastructure and other capital projects by ensuring the level of Council indebtedness is within limits acceptable to Council, its ratepayers and interested external parties.

While Council must adopt a Debt (Borrowing) Policy for a financial year, Council can further review and update the policy at any time during the year.

Council is progressing a number of Master Plans. As these plans are completed with actual forecasted costs, Council's Debt (Borrowing) Policy will reviewed and updated where required.

CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

LEGAL IMPLICATIONS

By adopting this policy, Council is meeting its legislative requirement to adopt a Debt (Borrowing) Policy for the 2022/23 financial year.

POLICY AND LEGISLATION

Local Government Regulation

Section 192 Debt policy

- (1) *A local government must prepare and adopt a debt policy for a financial year.*
- (2) *The debt policy must state—*
- (a) the new borrowings planned for the current financial year and the next 9 financial years;
and*
 - (b) the period over which the local government plans to repay existing and new borrowings.*

FINANCIAL AND RESOURCE IMPLICATIONS

The draft policy includes no new borrowings for the 2022/23 budget and the current planned borrowings for the next nine years.

RISK MANAGEMENT IMPLICATIONS

Nil

We Value: **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

F.06 Debt Policy

1	OBJECTIVE	1
2	SCOPE	1
3	STATEMENT	1
	3.1 Borrowing Principles	1
	3.2 Ten Year Loan Program	1
4	DEFINITIONS	2
5	RELATED POLICIES LEGISLATION OTHER DOCUMENTS.....	2

Date Adopted by Council	6 July 2022		Council Resolution No.	TBA
Effective Date	01 July 2022		Review Date	31 July 2022
Policy Owner	Council		Responsible Officer	CEO
Policy Number	F.06		IX Reference	91113
Version Number	V1	22-Jan-13	Developed and adopted	
	V2	01-Jul-13	Reviewed and adopted	
	V3	10-Jun-14	Reviewed and adopted	
	V4	16-Jun-15	Reviewed and adopted	
	V5	08-Jul-16	Reviewed and adopted	
	V6	14-Jul-17	Reviewed and adopted	
	V7	22-Jun-18	Reviewed and adopted	
	V8	14-Jun-19	Reviewed and adopted	
	V9	12-Jun-20	Reviewed and adopted. Ten year loan program adjusted.	
	V10	16-Jul-21	Reviewed and adopted. Ten year loan program adjusted.	
	V11	6-Jul-22	TBA	

CEO Chief Executive Officer
DCEO/DCCS Deputy CEO / Director Corporate & Community Services
DES Director Engineering Services
MFA Manager Finance and Administration

1 OBJECTIVE

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure and other capital projects by ensuring the level of Council indebtedness is within limits acceptable to Council, its ratepayers and interested external parties.

2 SCOPE

This policy applies to all borrowings of Council.

3 STATEMENT

3.1 BORROWING PRINCIPLES

- Council will in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges.
- Council will only borrow funds for the purpose of acquiring assets, improving facilities, services or infrastructure and/or substantially extending their useful life. In no circumstances should funds be borrowed for recurrent expenditure.
- Council may borrow to meet strategic needs or to take advantage of opportunities for development providing there is a demonstrably good return in economic and/or social terms.
- Redemption and interest charges on borrowings, excluding those relating to water and sewerage will not exceed twenty percent of predicted general rates revenue.
- Borrowing's in program areas such as water, sewerage or cleansing are to be repaid from revenue and depreciation generated in those areas and the full costs are to be taken to account in these areas.
- Where borrowings are to be repaid by special rates, the revenue and repayments will be matched as far as is practical. Borrowings will only be repaid early should revenue exceed scheduled repayments and there is a demonstrable benefit to Council.
- Borrowings will only be from Queensland Treasury Corporation (QTC).
- Borrowings will be for a maximum period of twenty years and the term of any loan will not exceed the expected life of the asset being funded. Shorter borrowing periods and earlier repayments will be taken where possible and appropriate.

3.2 TEN YEAR LOAN PROGRAM

Financial Year	Debt Details	Loan Term
2021/2022	No new borrowings	-
2022/2023	No new borrowings	-
2023/2024	No new borrowings	-
2024/2025	No new borrowings	-
2025/2026	No new borrowings	-
2026/2027	No new borrowings	-
2027/2028	No new borrowings	-
2028/2029	No new borrowings	-
2029/2030	No new borrowings	-
2030/2031	No new borrowings	-

F.06 Debt Policy

4 DEFINITIONS

Nil

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2007

IX #	Details

5.19 RATES AND UTILITY CHARGES - PENSIONER REBATES AND CONCESSIONS POLICY**IX:** 225881**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** 1. F.11 Rates and utility charges - pensioner rebate and concession policy**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt the Rates and Utility Charges – Pensioner Rebate and Concession Policy.

RECOMMENDATION

That the Rates and Utility Charges – Pensioner Rebate and Concession Policy be adopted.

BACKGROUND

This policy outlines the eligibility criteria / guidelines to assess requests for rating and utility charge remissions in order to alleviate the impact of Local Government rates and charges for ratepayers who are in receipt of an approved Government pension.

CONSULTATION (Internal/External)

- Councillors
- Directors

LEGAL IMPLICATIONS

This resolution is in accordance with the relevant sections of the Local Government Regulation 2012.

POLICY AND LEGISLATION

The *Local Government Regulation 2012* Section 120 states:

120 Criteria for granting concession

(1) The local government may grant the concession only if it is satisfied—

(a) the land is owned or occupied by a pensioner;

FINANCIAL AND RESOURCE IMPLICATIONS

Concessions for pensioners has been incorporated into the budget for 2022/23.

RISK MANAGEMENT IMPLICATIONS

N/A

We Value: **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy

1	OBJECTIVE	1
2	SCOPE	1
3	STATEMENT	1
3.1	Context	1
3.2	Tenancy	1
3.3	Residential Requirements	1
3.4	Trusteeships	1
3.5	Application For Rate Remission	1
3.6	Pensioner Remission Amount	1
4	DEFINITIONS	2
5	RELATED POLICIES LEGISLATION OTHER DOCUMENTS.....	2

Date Adopted by Council	08 July 2016		Council Resolution No.	14-06-20
Effective Date	01 July 2016		Review Date	July 2021
Policy Owner	Council		Responsible Officer	MFS
Policy Number	F.08		IX Reference	91118
Version Number	V1	20-Sep-11	Developed and adopted	
	V2	08-Apr-14	Reviewed and adopted	
	V3	06-Mar-15	Reviewed and adopted	
	V4	08-Jul-16	Reviewed and adopted	
	V5	13-Apr-18	Reviewed – no changes	
	V6	09-Jul-19	Reviewed – no changes	
	V7	12-Jun-20	Reviewed and adopted	

CEO Chief Executive Officer
DCCS Director Corporate & Community Services
DES Director Engineering Services
MFS Manager Financial Services

F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy

1 OBJECTIVE

To establish guidelines to assess requests for rating and utility charge remissions in order to alleviate the impact of Local Government rates and charges for ratepayers who are in receipt of an approved Government pension.

2 SCOPE

This Policy applies to any person seeking remissions for rating and/or utility charges.

3 STATEMENT**3.1 CONTEXT**

Rate Remissions will be considered for the following categories of ratepayers also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.

For the purpose of this scheme, the following definitions will apply: -

3.2 TENANCY

With the exception of life tenancies, tenancies of any other sort are not regarded as the type of tenure that would entitle the pensioner to the subsidy even though he/she might be responsible for the 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. (See note (b)).

3.3 RESIDENTIAL REQUIREMENTS

Recognising that many pensioners may reside some or all of the time in nursing homes, with family or friends for ill health reasons, the residence may be regarded as the "principle place of residence", if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s.

In cases where a pensioner owns a multi-unit property, which produces significant income and which is his/her principle place of residence, the applicant will qualify provided he/she qualifies in all other respects. The provision of a maximum subsidy has been included to prevent unduly large benefits in such cases.

3.4 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.

3.5 APPLICATION FOR RATE REMISSION

Applications for remissions will be considered at any time during the rating period (i.e. half year).

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

3.6 PENSIONER REMISSION AMOUNT

Council's remission will be 50% on Council Rates and Charges (does not include State Fire Service Levy), and to a maximum rebate of \$450.

State subsidy of 20% of Rates and Charges (does not include the Queensland Government *Emergency Management Levy*) to a maximum of \$200 or any other rate or amount set by the Queensland Government.

F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy

- Note (a) In cases of co-ownership, the Council Subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges. 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 with the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.
- Note (b) The criteria for determining Life Tenancy:
- 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 for the rates and charges levied in respect of the property.

4 DEFINITIONS

Approved Pensioner

A Pensioner who:

- is the receipt of an Aged, Disability, Widow or Veterans Affairs pension; and
- is the registered owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence (See note (a)); and
- the land must NOT be income producing.

Only one person in receipt of income to reside with the applicant; and has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the said property by Quilpie Shire Council .

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details
	F.04 Revenue Statement

5.20 SIGNIFICANT BUSINESS ACTIVITY ASSESSMENT 2022/23**IX:** 225878**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The report presents the assessment of business activities against the threshold for Significant Business Activities for 2022/23.

RECOMMENDATION

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

BACKGROUND

Council's budget must include the estimated costs of the local government's significant business activities carried on using a full cost pricing basis, and the activities of the local government's commercial business units and the local government's significant business activities.

This report outlines an assessment of business activities against the thresholds for significant business activities under section 19 of the 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.

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

An assessment of the expenditure of business activities in 2021/22 has been undertaken against the threshold for significant business activities for 2022/23.

This assessment indicates that there is no business activity that meets the criteria for being a significant business activity.

Table 1

Significant Business Activity Threshold	Significant Business Activity Assessment Outcome
For combined water and sewerage services – the threshold is 10,000 or more premises being connected to a water service	Council had 438 water service connections in 2021/22 and therefore does not meet the threshold.
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	Council has <u>no business activities</u> that meets the threshold of expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.

CONSULTATION (Internal/External)

Directors

LEGAL IMPLICATIONS

The Local Government Act 2009 (Part 2, Division 2 - Business reform, including competitive neutrality) and the Local Government Regulation 2012 require Council to identify and make decisions about Council's business activities on an annual basis.

POLICY AND LEGISLATION

The Local Government Regulation 2012 states that:

Section 169 Preparation and content of budget

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

(a) be prepared on an accrual basis; and

. . .

(i) the estimated costs of –

(i) the local government's significant business activities carried on using a full cost pricing basis; and

(ii) the activities of the local government's commercial business units; and

(iii) the local government's significant business activities.

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

(1) This section prescribes, for section 43(4) (b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the current financial year).

(2) If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.

Note—

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

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

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

N/A

RISK MANAGEMENT IMPLICATIONS

Nil

5.21 CODE OF COMPETITIVE CONDUCT 2022/23**IX:** 225894**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME**

Key Outcome: 4. Strong Governance

Key Initiative: 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

EXECUTIVE SUMMARY

The report presents the Code of Competitive Conduct prescribed under the *Local Government Act 2009* and *Local Government Regulation 2012* applicable to Quilpie Shire Council for the financial year 2022/23.

RECOMMENDATION

That:

1. Council determines that the business activities categorised as prescribed business activities and listed Table 1 within this report are those activities that meet the prescribed activity threshold of \$340,000 in accordance with Section 39 of the *Local Government Regulation 2012*; and

2. Council resolves not to apply the Code of Competitive Conduct to any business activity in 2022/23 in accordance with section 47(7) of the *Local Government Act 2009*.

Given the level of expenditure in the business activities and the little or no competition for the services' provision, Council sees no public benefit in applying the Code of Competitive Conduct at this time.

BACKGROUND

Council must, by resolution each year, decide whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 39 of "the Regulation" states that a business activity is prescribed for section 47(7) of "the Act" if the amount of current expenditure for the business activity for the previous financial year is \$340,000, or more.

In addition, 47(3) of "the Act" states that a local government must apply the code of competitive conduct to the conduct of the following business activities of the local government;

(a) a building certifying activity;

(b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.

The requirements in relation to Building Certification and Roads activity are set out in Sections 47(4)

and 47(5) of “the Act”.

47(4) A building certifying activity is a business activity that –

- (a) involves performing building certifying functions (within the meaning of the Building Act, section 10); and
- (b) is prescribed under a regulation.

47(5) A roads activity is a business activity (other than a business activity prescribed under a regulation) that involves –

- (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or
- (b) submitting a competitive tender in relation to –
 - i. constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or
 - ii. constructing or maintaining a road in another local government area that the other local government put out to competitive tender.

Section 38 of *Local Government Regulation 2012* provides a list of local governments where building certification services constitute a prescribed activity. Council is not included in this list and it is therefore considered that Council’s building certifying activities are not considered to be a prescribed activity.

In respect of Council’s roads activity, Council does not compete in the open market; it is therefore considered that Council’s road activities are not classed as a prescribed activity i.e. contracts with Main Roads (e.g. RMPC) are under a sole supplier arrangement.

Application of the Code of Competitive Conduct

Section 47(7) of the *Local Government Act 2009* requires that Council decide each financial year, by resolution whether or not to apply the Code of Competitive Conduct to any business activity prescribed under a regulation i.e. any of Council’s business activities that compete or could compete with the private sector and exceed the current expenditure threshold in Section 39 of “the Regulation” which is \$340,000.

The business activities of Council that meet this threshold are set out in the Prescribed Business Activities (Table 1). The most significant prescribed business activity is water and sewerage operations and airport/aerodrome.

Applying the Code of Competitive Conduct involves a consideration of the following matters:

- (a) applying the competitive neutrality principle;
- (b) pricing provisions (full cost pricing);
- (c) financial reporting; and
- (d) assessing and accounting for community service obligations.

This would involve significant resource allocations and use. At this time, it is considered that the benefit of applying the Code does not outweigh the cost and the efficient use of resources.

Table 1 - Prescribed Business Activities

Prescribed Business Activities
[Above threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)]

Business Activity	Amount of current expenditure for the business activity for the previous financial year (Section 39 (1) LGR)
Water and sewerage operations (below threshold 10,000 connections)	\$628,512
Waste management	\$339,060
Airport / aerodromes	\$687,342

Table 2 – Other Business Activities

Other Business Activities [Below threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)]	
Business Activity	Amount of current expenditure for the business activity for the previous financial year (Section 39 (1) LGR)
Building certification (not prescribed)	\$22,885
Cemeteries	\$21,898

Council does not have any significant business activities.

CONSULTATION (Internal/External)

N/A

LEGAL IMPLICATIONS

The statutory basis for this decision is within the Local Government Act 2009 (Division 2 - Business reform, including competitive neutrality) and Division 5 of the Local Government Regulation 2012.

POLICY AND LEGISLATION

Local Government Act 2009

S47 Code of competitive conduct

(1) This section is about the code of competitive conduct.

(2) The code of competitive conduct is the code of competitive conduct prescribed under a regulation.

(3) A local government must apply the code of competitive conduct to the conduct of the following business activities of the local government

(a) a building certifying activity;

(b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.

(4) A building certifying activity is a business activity that –

(a) involves performing building certifying functions (within the meaning of the Building Act, section 10); and

(b) is prescribed under a regulation.

(5) A roads activity is a business activity (other than a business activity prescribed under a

regulation) that involves –

(a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or

(c) submitting a competitive tender in relation to

(i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or

(ii) constructing or maintaining a road in another local government area, that the other local government put out to competitive tender.

(6) The local government must start to apply the code of competitive conduct –

(a) for a building certifying activity—from the start of the financial year after the financial year in which the building certifying activity is first conducted; or

(b) for a roads activity—from when the roads activity is first conducted.

(7) A local government must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

(8) If the local government decides not to apply the code of competitive conduct to the business activity, the resolution must state reasons for not doing so.

(9) Subsection (7) does not prevent the local government from applying the code of competitive conduct to any other business activities.

Local Government Regulation 2012

39 Prescribed business activities - Act, s47

(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

(2) The amount of **current expenditure** for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year –

(a) operational costs;

(b) administrative and overhead costs;

(c) cost of resources;

(d) depreciation.

FINANCIAL AND RESOURCE IMPLICATIONS

These activities have been identified and provided for in the 2022/23 Budget as part of ongoing operations.

RISK MANAGEMENT IMPLICATIONS

A decision regarding this matter is a legislative requirement under the *Local Government Act 2009*.

5.22 REGISTER OF COST-RECOVERY FEES AND COMMERCIAL CHARGES**IX:** 225364**Author:** Sharon Frank, Acting Director Corporate and Community Services**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to present a new Register of Cost-Recovery Fees and Commercial Charges.

RECOMMENDATION

That Council:

1. Receive and note the report.
2. Adopt the fees in the Register of Cost-Recovery Fees and Commercial Charges.
3. Resolve that, in relation to those cost-recovery fees to which Section 97 of the *Local Government Act 2009* applies:
 - (i) the applicant is the person liable to pay these fees; and
 - (ii) the fee must be paid at or before the time the application is lodged.
4. Delegate to the Chief Executive Officer the power to amend commercial charges to which section 262 (3) (c) of the *Local Government Act 2009* applies.

BACKGROUND

Council is required to keep a register of its cost-recovery fees. A review of all fees and charges has been undertaken.

The attached draft register of cost-recovery fees and commercial charges incorporates the following proposed changes:

- General increase of 3.5% with the exception of photocopying fees and rental accommodation
- Rental accommodation – increase of \$10 per week
- All photocopying fees remaining the same as 2021/22
- Addition of fees for the Quilpie Night Show Experience
- Inclusion of Bulk Refuse Skip Bin Hire Fees Resolution No: (QSC053-04-22)

- Inclusion of fees from Resolution No: (QSC061-05-22) in relation to Avgas Fuel and Jet A1 Fuel
- Streamlined new recoverable private works fees (at cost plus 30%) and removal of large list of individual plant hire rates.
- Lost / damaged library books fee removed
- Right to Information fees updated in accordance with the *Right to Information Regulation 2009*
- Removal of incentives to microchip dogs as this is a legal requirement/responsibility of all dog owners (Incentives remain for de-sexing in accordance with the *Animal Management (Cast and Dogs) Act 2008*)
- Removal of fee amount for working dogs
- Other minor changes and clarifications

CONSULTATION (Internal/External)

- Councillors
- Chief Executive Officer
- Directors and Managers

LEGAL IMPLICATIONS

Council is required to keep a register of Cost-Recovery Fees – section 98 of the Local Government Act 2009.

POLICY AND LEGISLATION

Local Government Act 2009

97 Cost-recovery fees

- (1) A local government may, under a local law or a resolution, fix a cost-recovery fee.
- (2) A **cost-recovery fee** is a fee for—
- (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; or
 - (d) seizing property or animals under a Local Government Act; or
 - (e) the performance of another responsibility imposed on the local government under the [Building Act](#) or the [Plumbing and Drainage Act](#).
- (3) A local law or resolution for subsection (2)(d) or (e) must state—
- (a) the person liable to pay the cost-recovery fee; and
 - (b) the time within which the fee must be paid.
- (4) A cost-recovery fee must not be more than the cost to the local government of taking the action for which the fee is charged.
- (5) However, an application fee may also include a tax—
- (a) in the circumstances and for a purpose prescribed under a regulation; and
 - (b) if the local government decides, by resolution, that the purpose of the tax benefits its local government area.
- (6) The local law or resolution that fixes an application fee that includes a tax must state the amount, and the purpose, of the tax.

- (7) *If an application fee that includes a tax is payable in relation to land, the tax applies only in relation to land that is rateable land.*
- (8) *A local government may fix a cost-recovery fee by resolution even if the fee had previously been fixed by a local law.*

98 Register of cost-recovery fees

- (1) *A local government must keep a register of its cost-recovery fees.*
- (2) *The register must state the paragraph of [section 97](#)(2) under which the cost-recovery fee is fixed.*
- (3) *Also, the register must state—*
- (a) for a cost-recovery fee under [section 97](#)(2)(a)—the provision of the Local Government Act under which the licence, permit, registration or other approval is issued or renewed; or*
 - (b) for a cost-recovery fee under [section 97](#)(2)(c)—the provision of the Local Government Act under which the information is kept; or*
 - (c) for a cost-recovery fee under [section 97](#)(2)(d)—the provision of the Local Government Act under which the property or animals are seized; or*
 - (d) for a cost-recovery fee under [section 97](#)(2)(e)—the provision of the [Building Act](#) or the [Plumbing and Drainage Act](#) under which the responsibility is imposed.*
- (4) *The public may inspect the register at the local government's public office.*

Environmental Protection Act 1994

Food Act 2006

Public Health (Infection Control for Personal Appearance Services) Act 2003

Planning Act 2016

Water Act 2002

FINANCIAL AND RESOURCE IMPLICATIONS

Fees and charges revenue form part of the proposed budget for 2022/23 and the long term financial forecasts.

RISK MANAGEMENT IMPLICATIONS

Nil – Council currently maintains a register of fees and charges. A review of the cost-recovery and commercial fees has been undertaken. This report presents a new register for adoption, which if adopted, will be effective from 6 July 2022.

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
GOVERNANCE					
PLANNING ASSESSMENT					
Reconfiguring a Lot	4100-1500-0000	Per application	Planning Act 2016	GST free	\$625.00
Material Change of Use - Code Assessable	4100-1500-0000	Per application	Planning Act 2016	GST free	\$625.00
Material Change of Use - Impact Assessable	4100-1500-0000	Per application	Planning Act 2016	GST free	\$1,095.00
Advertising	4100-1500-0000	Per application	Planning Act 2016	Included	\$595.00
Certificate	4100-1500-0000	Per application	Planning Act 2016	Included	Cost + \$110.00 admin fee
Certificate of Town Plan Approval—Commercial Only	4100-1500-0000	Per application	Planning Act 2016	Included	\$165.00
<i>*Note: Council to determine additional charges prior to DA approval / town Planning external processing - Actual cost plus 30%</i>					
NEW CONSTRUCTIONS					
CLASS 1 – DWELLINGS					
<300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$790.00
<300m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$1,075.00
> 300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$2.18/m2 + \$895.00
> 300m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$310/m2 + \$1,180.00
CLASS 2 & 3 – FLATS, MOTELS, ACCOMMODATION UNITS					
<300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$1,095.00
<300m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$1,095.00
> 300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$3.12/m2 + \$1,190.00
CLASS 4 – 9 – COMMERCIAL & INDUSTRIAL BUILDING					
<300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$1,065.00
300m² - 500m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$1,735.00
500m² - 800m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$3,135.00
>800m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$3.64/m2 + \$3,240.00
CLASS 10 – GARDEN SHEDS, UNROOFED PERGOLAS & DECKS ETC					
<10m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$135.00
<10m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$190.00
10m² - 120m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$325.00
10m² - 120m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$400.00
120m² - 300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$460.00
120m² - 300m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$525.00
<i>If >300m² GFA – it will be Class 7 & 8 not 10</i>					
CLASS 10 – SWIMMING POOL & FENCING					
Fee (including inspection) - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$585.00
Fee (including inspection) - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$725.00
Swimming pool inspection fee (including certificate) - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$270.00
Swimming pool inspection fee (including certificate) - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$270.00
AWNINGS & ADVERTISING SIGNS					
Minimum Fee	4150-1501-0000	Per application	Planning Act 2016	Included	\$390.00
UNCLASSIFIED BUILDINGS					
Minimum Fee	4150-1501-0000	Per application	Planning Act 2016	Included	\$390.00
EXTENSIONS & RENOVATIONS					
CLASS 1 - DWELLINGS					

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
<150m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$635.00
<150m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$785.00
>150m² addition - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$3.38/m2 + \$735.00
>150m² addition - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$4.36/m2 + \$885.00
CLASS 2 & 3- FLATS, MOTELS, ACCOMMODATION UNITS					
<150m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$780.00
>150m² addition - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$4.36/m2 + \$100.00
CLASS 4 – 9 – COMMERCIAL & INDUSTRIAL BUILDING					
<300m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$780.00
300m² - 500m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$1,040.00
>500m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$1,695.00
CLASS 10 – GARDEN SHEDS, UNROOFED PERGOLAS & DECKS ETC					
<10m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$130.00
<10m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$130.00
10m² - 120m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$255.00
10m² - 120m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$315.00
>120m² GFA - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$520.00
>120m² GFA - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$580.00
<i>If >300m² GFA – it will be Class 7 & 8 not 10</i>					
CLASS 10 – SWIMMING POOL & FENCING					
Minimum Fee - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$455.00
Minimum Fee - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$580.00
AWNINGS & ADVERTISING SIGNS					
Minimum Fee - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$455.00
Minimum Fee - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$580.00
UNCLASSIFIED BUILDINGS					
Minimum Fee - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$455.00
Minimum Fee - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$580.00
DEMOLITION, REMOVAL OR MISCELLANEOUS MINOR WORKS REQUIRING APPROVAL					
Minimum Fee - Registered Builder	4150-1501-0000	Per application	Planning Act 2016	Included	\$315.00
Minimum Fee - Owner Builder	4150-1501-0000	Per application	Planning Act 2016		\$395.00
<i>Note: Building fees are made up of Processing Fee, Final inspection and archival fee</i>					
ANIMAL CONTROL					
<i>Animal Registration Period (Cats & Dogs) - 1st October to 30th September</i>					
ANIMAL REGISTRATION					
Puppy (under 6 months - evidence required)*	All transactions to be receipted through Animal Register	Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$30.00
Entire Dog*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$110.00
Entire Dog - Aged Pensioners (entitlement card required)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$55.00
Desexed dog (evidence required)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$40.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Desexed dog - Aged Pensioners (entitlement card required)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$20.00
Dangerous Dog (Declared Regulated Dog as per the Animal Management (Cats & Dogs) Act 2008)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$275.00
Menacing Dog (Declared Menacing Dog as per the Animal Management (Cats & Dogs) Act 2008)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$170.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Working dog * - An application with supporting evidence must be submitted to Council Definition Working dog— (a) means a dog usually kept or proposed to be kept— (i) on rural land; and (ii) by an owner who is a primary producer, or a person engaged or employed by a primary producer; and (iii) primarily for the purpose of— (A) droving, protecting, tending, or working, stock; or (B) being trained in droving, protecting, tending, or working, stock; and (b) does not include a class of dog prescribed under a regulation.	All transactions to be receipted through Animal Register	Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$0.00
Guide Dog and Assistance Dog - no registration fee applies (must still submit an animal registration form and provide a copy of the appropriate handlers' identification card)		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$0.00
Kennel permit (per year - by application to Council) (up to 6 dogs/puppies) (includes registration component)*		Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$315.00
Replacement registration tag		Per tag	Local Government Act 2009 S 262 (3)(c)	Included	\$5.00
Boarding fee (eg emergency accommodation)	4330-1500-0000	Per animal per day	Local Government Act 2009 S 262 (3)(c)	Included	\$31.00
Cat trap bond (dependent on availability)	0300-5480-0017	Per trap	Local Government Act 2009 S 262 (3)(c)	GST free	\$31.00
Barking collar bond (dependent on availability)	0300-5480-0017	Per collar	Local Government Act 2009 S 262 (3)(c)	GST free	\$52.00
<i>If collar not returned, replacement cost less deposit to be invoiced.</i>					
<i>Where a dog is currently registered with another Australian local government and satisfactory proof of registration is presented, no fee will be charged until such time as that registration expires or in the case of "lifetime" registration, the following Quilpie Shire Council registration period.</i>					
<i>Any out of hours animal / Local Council out of hours response by CEO or delegated officers will be charged at full cost recovery.</i>					
IMPOUNDMENT					
Impoundment Fees - Dog & Cat					
1st impoundment	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$115.00
2nd impoundment	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$175.00
3rd impoundment	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$230.00
Micro-chipping fee for all impounded animals not micro-chipped	4330-1700-0000	Per animal	Local Government Act 2009 S 262 (3)(c)	Included	\$115.00
Sustenance fee - per day or part thereof for detained animals	4330-1700-0000	Per animal / day	Local Government Act 2009 S 97	GST free	\$26.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Impoundment Fees - Other Animals					
Entire bull	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$115.00
Entire stallion	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$285.00
All other horses and cattle	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$115.00
Sheep	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$10.00
Goats	4330-1700-0000	Per animal	Local Government Act 2009 S 97 (2) (d)	GST free	\$115.00
Sustenance fee - all other animals (except sheep)	4330-1700-0000	Per animal/day	Local Government Act 2009 S 97	GST free	\$31.00
Sustenance fee - sheep	4330-1700-0000	Per animal/day	Local Government Act 2009 S 97	GST free	\$10.00
Driving fees for leading, transporting etc. to pound	4330-1700-0000		Local Government Act 2009 S 262 (3)(c)	Plus GST	At Cost

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
QUILPIE COMMON PERMIT					
Application fee	Debtors	Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$60.00
Annual fee (renewal)	Debtors	Per annum	Local Government Act 2009 S 97 (2) (a)	GST free	\$60.00
Mustering fee – per permit	Debtors	Bi annual	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost
Out of hours call outs deemed non-urgent by the CEO or delegated officer	Debtors	Per event	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost
RESERVES - AGISTMENT					
Warrabin Lane (upon approved application to Council)	4320-1800-0000	Per head / per week	Local Government Act 2009 S 97 (2) (a)	Included	\$3.00
Minimum fee \$255.00 per month					
Dillon's Well (upon approved application to Council)	4320-1800-0000	Per head / per week	Local Government Act 2009 S 97 (2) (a)	Included	\$3.00
Minimum fee \$255.00 per month					
Gunnadorah Reserve		Per annum	Local Government Act 2009 S 97 (2) (a)	Included	\$3,200.00
PORTABLE FENCING PANELS					
Hire fee and bond per panel. Damaged or lost panels replaced through Council at cost + 20%. One month hire per application unless approved otherwise.	Bond – 0300-5480-0024	Per panel	Local Government Act 2009 S 262 (3)(c)	GST free	\$205.00
	Fee – 4320-1600-0000	Per panel, per week		Included	\$5.00
OTHER LICENCE FEES					
Food licence application (new food premises) (includes annual fee)	All transactions to be receipted through Debtor	Per premise	Food Act 2006 S 31	GST free	\$270.00
Food premise licence renewal fee (annual)		Per premise	Food Act 2006 S 31	GST free	\$140.00
Amendment (change address/minor)		Per premise	Food Act 2006 S 31	GST free	\$58.00
Amendment to premises (major)		Per premise	Food Act 2006 S 31	GST free	At cost
Copy/replacement of licence		Per premise	Food Act 2006 S 31	GST free	\$10.00
Additional inspection (Per hour)		Per premise	Food Act 2006 S 31	GST free	\$125.00
Volunteer group (eg sporting/school)		Per group	Food Act 2006 S 31	GST free	\$10.00
Home based catering service		Per premise	Food Act 2006 S 31	GST free	\$31.00
Accrediting a food safety program		Per premise	Food Act 2006 S 31	GST free	\$115.00
Auditing a food safety program		Per premise	Food Act 2006 S 31	GST free	At cost
Amending a Food Safety Program		Per premise	Food Act 2006 S 31	GST free	\$58.00
Environmental Health Search only		Per premise	Food Act 2006 S 31	GST free	\$115.00
Apiary Site Application Fee		Per application	Food Act 2006 S 31	GST free	\$280.00
Apiary Site yearly fee		Per Site	Food Act 2006 S 31	GST free	\$115.00
BEAUTY THERAPY (Inc. Permanent Marking)					
Beauty therapy licence application (new)	All transactions to be	Per premise	Public Health (Infection Control for Personal Appearance Services) Act 2003	GST free	\$145.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Beauty therapy licence application (renewal)	received through Debtors	Per annum	Public Health (Infection Control for Personal Appearance Services) Act 2003	GST free	\$115.00
ENVIRONMENTALLY RELEVANT ACTIVITIES					
All other ERA's	4520-1400-0000	Per annum		GST free	\$335.00
Registration of motor vehicle workshop	N/A	Per annum		GST free	\$335.00
HEALTH COMPLIANCE INSPECTIONS					
Health compliance inspection	4520-1400-0000		Public Health (Infection Control for Personal Appearance Services) Act 2003	GST free	\$145.00
*Plus travel costs if applicable					
VISITOR INFORMATION CENTRE / GALLERY					
Bus companies who require a tour guide on the bus	5520-1530-0000	Per person	Local Government Act 2009 S 262 (3)(c)	Included	\$6.00
Quilpie Night Show Experience - Adult	5520-1500-0000	Per adult	Local Government Act 2009 S 262 (3)(c)	Included	\$25.00
Quilpie Night Show Experience - Child	5520-1500-0000	Per child	Local Government Act 2009 S 262 (3)(c)	Included	\$10.00
Quilpie Night Show Experience - 2 x Adult + 2 x Child	5520-1500-0000	Per 2 Adults and 2 Children	Local Government Act 2009 S 262 (3)(c)	Included	\$60.00
Gallery - commission on all gallery sales	See Finance	Per item		Included	15%
(Except charitable organisations or at the discretion of the CEO)					
REGULATED WASTE FEES					
Application for Trade Waste Licence discharge - Category 1 (Schedule 9 of the EP Regulation)	4250-1500-0040		Local Government Act 2009 S 97	Included	\$390.00
Application for Trade Waste Licence discharge - Category 2 (Schedule 9 of the EP Regulation)	4250-1500-0040		Local Government Act 2009 S 97	Included	\$390.00
Burial of Trade asbestos / CCA treated timber or other waste greater than 10m ²	4250-1500-0040	Per hour	Local Government Act 2009 S 97	Included	\$315.00
Asbestos 10m ² or less MUST CONTACT COUNCIL PRIOR	4250-1500-0040		Local Government Act 2009 S 97	Included	\$205.00
Contaminated soil (low level)	4250-1500-0040	Per tonne	Local Government Act 2009 S 97	Included	\$42.00
Contaminated soil (High level)	4250-1500-0040		Local Government Act 2009 S 97		POA
Disposal of septic or grey water waste (any quantity)	All transactions to be received through Debtors	Per litre	Local Government Act 2009 S 97	Included	\$0.10
UNREGULATED WASTE FEES					
Commercial / Industrial and Demolition waste fee	All transactions to be received through Debtors	Per Tonne	Local Government Act 2009 S 97	Included	\$52.00
		Per m3	Local Government Act 2009 S 97	Included	\$17.00
CORPORATE					
COPIES OF DOCUMENTS					

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Annual Report	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Budget & Revenue Statement	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Corporate Plan	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Operational Plan	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Minutes - monthly	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Local Laws	2300-1510-0000	Per copy	Local Government Act 2009 S 97	Included	\$12.00
Archive fee	2300-1510-0000	Per document	Local Government Act 2009 S 97	Included	\$36.00
Planning Scheme - complete hard copy	2300-1510-0000	Per document	Local Government Act 2009 S 97	Included	\$58.00
Planning Scheme - complete electronic copy	2300-1510-0000	Per document	Local Government Act 2009 S 97	Included	\$12.00
Planning Scheme - sections (hardcopy / electronic)	2300-1510-0000	Per section	Local Government Act 2009 S 97	Included	\$12.00
RIGHT TO INFORMATION					
<i>*Fees and charges for Right to Information documentation are set by State Regulation. http://www.rti.qld.gov.au/fees-and-charges</i>					
Right to Information Access Application Fee	2300-1510-0000	Per application	Right to Information Regulation 2009 S 4	GST free	\$53.90
Processing fee where total processing is 5 hours or less	2300-1510-0000	Per application	Right to Information Regulation 2009 S 5 (1) (a)	GST free	Nil
Processing fee for each 15 minutes or part thereof where the processing is greater than 5 hours (note charge is for total time including first 5 hours)	2300-1510-0000	Per 15 minutes	Right to Information Regulation 2009 S 5 (1) (b)	GST free	\$8.35
Access charge for each black and white copy of an A4 document	2300-1510-0000	Per page	Right to Information Regulation 2009 S 6 (1) (b)	GST free	\$0.25
PHOTOCOPYING					
<i>*Please note: Photocopying of funeral booklets will be charged at the standard photocopy rates.</i>					
A4 single sided page - black & white (Council paper)	2300-1510-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.65
A4 single sided page - black & white (own paper)	2300-1510-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.45
A4 single sided page - colour (council paper)	2300-1510-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.10
A4 single sided page - colour (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.90
A4 double sided page - black & white (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.85
A4 double sided page - black & white (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.65

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
A4 double sided page - colour (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$2.10
A4 double sided page - colour (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.90
A3 single sided page - black & white (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.85
A3 single sided page- black & white (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.65
A3 single sided page- colour (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.25
A3 single sided page - colour (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.00
A3 double sided page - black & white (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.05
A3 double sided page- black & white (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$0.85
A3 double sided page - colour (council paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.55
A3 double sided page - colour (own paper)	2300-1500-0000	Per copy	Local Government Act 2009 S 262 (3)(c)	Included	\$1.40
LAMINATING					
A4 laminating	2300-1500-0000	Per page	Local Government Act 2009 S 262 (3)(c)	Included	\$3.50
A3 laminating	2300-1500-0000	Per page	Local Government Act 2009 S 262 (3)(c)	Included	\$5.60
Larger than A3	2300-1500-0000	Per page	Local Government Act 2009 S 262 (3)(c)	Included	\$8.00
BINDING					
All sizes	2300-1500-0000	Per binder	Local Government Act 2009 S 262 (3)(c)	Included	\$3.00
FACSIMILE SERVICES					
Facsimile - up to 3 pages	2300-1500-0000		Local Government Act 2009 S 262 (3)(c)	Included	\$3.60
Facsimile - additional pages (4 pages +)	2300-1500-0000	Per page	Local Government Act 2009 S 262 (3)(c)	Included	\$0.55
RATE / PROPERTY SEARCHES					
Property Search - full rate search	2300-1510-0000	Per assessment	Local Government Act 2009 S 97	No GST	\$165.00
Property Search - full rate search (24 hour reply)	2300-1510-0000	Per assessment	Local Government Act 2009 S 97	No GST	\$275.00
RENTAL ACCOMMODATION					
Quilpie Houses					
10 Boobook Street, Quilpie (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$300.00
30 Boonkai Street, Quilpie (house-brick) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
Lease Agreement - Catholic Education					

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
58 Boonkai Street, Quilpie (house-timber) - 3 bedroom	All transactions to be receipted through Debtors	Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
51 Dukamura Street, Quilpie (house-timber) - 4 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$340.00
Employment Contract					
41 Galah Street, Quilpie (house-brick) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$310.00
Employment Contract					
53 Galah Street, Quilpie (house-brick) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
57 Galah Street, Quilpie (house-brick) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$350.00
Lease Agreement - Ergon Energy					
62 Galah Street, Quilpie (house-modular) - 4 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST Free	\$320.00
65-67 Galah Street, Quilpie (house-timber) - 4 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$510.00
Lease Agreement - Queensland Health					
57 Jabiru Street, Quilpie (house-timber) - 3 bedroom	All transactions to be receipted through Debtors	Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
Lot 34 Kookaburra Street, Quilpie (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
41 Pegler Street, Quilpie (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
64 Pegler Street, Quilpie (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
66 Pegler Street, Quilpie (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$180.00
74 Pegler Street, Quilpie (house-brick) Lease Agreement - Ergon Energy - 4 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$41,500.00
All properties furnished by the Council will incur an additional charge of \$30.00 per week on top of the above base rental charges					
Eromanga Housing	All transactions to be receipted through Debtors				
Lot 5, Neal Street, Eromanga (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$150.00
Lot 6, Neal Street, Eromanga (house-timber) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$150.00
14 Donald Street, Eromanga (house-modular) - 3 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST Free	\$160.00
All properties furnished by the Council will incur an additional charge of \$30.00 per week on top of the above base rental charges					
Units / Duplex					
60 Pegler Street, Quilpie - Unit 1 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
60 Pegler Street, Quilpie - Unit 2 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
88 Quarrion Street, Quilpie - Unit 1 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
88 Quarrion Street, Quilpie - Unit 2 - 2 bedroom	All transactions to be receipted through Debtors	Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
67 Boonkai Street, Quilpie - Unit 1 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
67 Boonkai Street, Quilpie - Unit 2 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
43 Galah Street, Quilpie - Unit 1 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
43 Galah Street, Quilpie - Unit 2 - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$160.00
2 Boobook Street, Quilpie (Duplex 1) Timber - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$220.00
2 Boobook Street, Quilpie (Duplex 2) Timber - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$220.00
5 Boobook Street, Quilpie (Duplex 1) Brick - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$225.00
5 Boobook Street, Quilpie (Duplex 2) Brick - 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$225.00
Aged Persons Housing					
1-17 Gyrica Gardens, Quilpie (unit-brick) 2 bedroom		Per week	Local Government Act 2009 S 262 (3)(c)	GST free	\$140.00
Eligible tenants who do not receive assistance from the Government may be subject to market rent - \$150.00 per week					\$0.00
All properties furnished by the Council will incur an additional charge of \$30.00 per week on top of the above base rental charges					\$0.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
COMMUNITY SERVICES					
* A deposit is required for each booking of a facility (no seasonal bookings) EFT details are required for deposit refunds where possible					
*Where a deposit does not cover the value of the breakage or cleaning, the hirer will be charged at cost price for service or replacement					
* Hirers are responsible for leaving the facility, plant or equipment in a clean, acceptable condition- including refuelling, filling gas cylinders etc.					
*Applications for any waiver of deposits / fees must be submitted in writing to the Chief Executive Officer.					
COMMERCIAL CHARGES USE OF ROADS / STREETS					
Permit	See BEPO	Per week	Local Government Act 2009 S 97	No GST	\$165.00
Permit	See BEPO	Per year	Local Government Act 2009 S 97	No GST	\$355.00
Business activities - sale of good - traders / itinerant vendors	See BEPO	Per application	Local Government Act 2009 S 97	GST Inc	\$680.00
HIRE OF HALLS					
Quilpie Shire Hall - covers minor breakages & cleaning (Bond \$150 plus non-refundable hire fee \$75)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$155.00
	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$78.00
Quilpie Shire Hall Supper Room – covers minor breakages & cleaning (Bond \$150 plus non-refundable hire fee \$75)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$155.00
	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$78.00
Quilpie Shire Hall & Supper Room - covers minor breakages & cleaning (Bond \$200 plus non-refundable hire fee \$125)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$205.00
	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$130.00
Quilpie Shire Hall - crockery & cutlery (Bond \$100.00 plus non-refundable hire fee \$100.00)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$105.00
	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$105.00
Eromanga Hall (to hire please contact QSC) (Bond \$125 plus non-refundable hire fee \$75)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$130.00
	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$78.00
Toompine Hall (Deposit \$125 plus non-refundable hire fee \$75)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$130.00
Contact: Toompine Hotel - 07 46564863	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$78.00
Adavale Hall (Bond \$125 plus non-refundable hire fee \$75)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$130.00
Contact: Narelle Mandusiak - 07 4656 3396	5150-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$78.00
CWA Hall, visiting trades – use of power (eg Jacko's trim shop)	See Finance	Per week		Included	\$78.00
*Tables & Chairs at the Quilpie Shire Hall can only be hired with the facility and are not available for hire separately			Local Government Act 2009 S 262 (3)(c)		
TABLECLOTHS & CHAIR COVERS					

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Tablecloths (round or rectangular) each	5150-1500-0000	Per day	Local Government Act 2009 S 262 (3)(c)	Included	\$6.00
Chair covers each	5150-1500-0000	Per day	Local Government Act 2009 S 262 (3)(c)		\$2.00
Tablecloths and chair covers (regardless of number)	5150-1500-0000	Per day	Local Government Act 2009 S 262 (3)(c)		\$105.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
REPLACEMENT LOCKS / KEYS					
<i>*All lost / damaged locks or keys to Shire Facilities or equipment will be charged to the hirer at replacement cost.</i>					
BULLOO PARK					
Furniture (including tables and chairs) hire - covers minor breakages & cleaning (Deposit \$100 plus non-refundable hire fee \$100.00)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$105.00
	3370-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$105.00
Complete complex hire inc tables & chairs - covers minor breakages & cleaning (Deposit \$200 plus non-refundable hire fee \$300.00)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$205.00
	3370-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$315.00
Complex (Including Sound System / with or without lights) (Deposit \$150.00 plus non-refundable hire fee \$100.00)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$155.00
	3370-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$105.00
JOHN WAUGH PARK					
Kiosk hire (Fully refundable deposit)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$215.00
	3370-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$0.00
Complex (with or without lights) (Deposit \$150.00 plus non-refundable hire fee \$100.00)	0300-5480	Bond	Local Government Act 2009 S 262 (3)(c)	GST free	\$155.00
	3370-1500-0000	Hire Fee	Local Government Act 2009 S 262 (3)(c)	Included	\$105.00
PORTABLE TOILETS					
<i>*Two single units available - Please check the condition of the toilets with the Plumber before confirming any bookings (eg. Not favourable to be towed over dirt roads)</i>					
Portable toilet - hire fees (per day / weekend / event to a maximum of 3 days)	2300-1500-0000	Per toilet	Local Government Act 2009 S 262 (3)(c)	Included	\$57.00
Portable toilet - hire fees (per week)	2300-1500-0000	Per toilet	Local Government Act 2009 S 262 (3)(c)	Included	\$83.00
Portable toilets - refundable Bond	0300-5480	Per toilet	Local Government Act 2009 S 262 (3)(c)	GST free	\$230.00
Portable toilets - cleaning fee (non-refundable)	2300-1500-0000	Per toilet	Local Government Act 2009 S 262 (3)(c)	Included	\$110.00
Portable toilets trailer unit - hire fees (per day / weekend / event to a maximum of 3 days)	2300-1500-0000	Per unit	Local Government Act 2009 S 262 (3)(c)	Included	\$110.00
Portable toilets trailer unit - hire fees (per week)	2300-1500-0000	Per unit	Local Government Act 2009 S 262 (3)(c)	Included	\$160.00
Portable toilets trailer unit - refundable Bond	0300-5480	Per unit	Local Government Act 2009 S 262 (3)(c)	GST free	\$425.00
Portable toilets trailer unit - cleaning fee (non-refundable)	2300-1500-0000	Per unit	Local Government Act 2009 S 262 (3)(c)	Included	\$210.00
OUTDOOR THEATRE EQUIPMENT					
Outdoor theatre equipment - Bond (Screen and System)	0300-5480		Local Government Act 2009 S 262 (3)(c)	GST free	\$130.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
CEMETERIES					
Grave digging fee Quilpie (Monday – Friday)	5830-1500-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$1,065.00
Grave Digging Fee Quilpie (Weekends and Public Holidays)	5830-1500-0000	Per Site	Local Government Act 2009 S 262 (3)(c)	Included	\$2,130.00
Grave Digging Fee Toompine, Eromanga and Adavale	5830-1500-0000	Per Site	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost
Grave site reservation fee	5830-1510-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$130.00
Columbarium niche fee	5830-1500-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$160.00
Columbarium reservation fee	5830-1510-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$130.00
Columbarium plaque fixing fee	5830-1500-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$130.00
Ashes to be interred into grave (32.5cm long x 20cm wide x 17.5cm deep)	5830-1500-0000	Per site	Local Government Act 2009 S 262 (3)(c)	Included	\$270.00
VET - BULLOO PARK					
VET hire fee	3370-1500-0000		Local Government Act 2009 S 262 (3)(c)	Included	\$62.00
LIBRARY SERVICES					
Library membership		Per person	Local Government Act 2009 S 262 (3)(c)		Free
Internet usage - ½ hour maximum usage at any one time		Per person	Local Government Act 2009 S 262 (3)(c)		Free
Wifi / Ipads / BOYD (Bring your own device)		Per person	Local Government Act 2009 S 262 (3)(c)		Free
Library bag	5710-1600-0000	Per bag	Local Government Act 2009 S 262 (3)(c)	Included	\$5.00
BUS HIRE					
Community Bus (either) commercial use & non-Quilpie Shire community groups (either bus)	All transactions receipted through Debtors	Per km	Local Government Act 2009 S 262 (3)(c)	Included	\$1.65
Community Bus (either) Quilpie Shire community non-profit use (either bus)		Per km	Local Government Act 2009 S 262 (3)(c)	Included	\$0.45
Minimum charge (either bus)		Per day	Local Government Act 2009 S 262 (3)(c)	Included	\$41.00
Cleaning of buses		At cost	Local Government Act 2009 S 262 (3)(c)	Included	\$62.00
Bus hire - refundable Bond	0300-5480-0000		Local Government Act 2009 S 262 (3)(c)	GST free	\$62.00

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
SWIMMING POOLS					
Entry Fee – Quilpie Pool				Included	Nil
Entry Fee – Eromanga Pool				Included	Nil
Full Day Hire Quilpie (9.00am to 5.00pm)		Per day	Local Government Act 2009 S 262 (3)(c)	Included	\$105.00
After Hours Hire Quilpie		Per hour	Local Government Act 2009 S 262 (3)(c)	Included	\$26.00
Quilpie Swimming Club		As negotiated with pool manager			As negotiated with pool manager
School swimming sessions					
RENTAL COMMERCIAL BUILDING					
Please Note:					
Exceptions to fees and charges may only be granted by resolution of Council or delegated officer.					
Each hire application must be accompanied by a deposit fee for the relevant facility / equipment.					
Bookings are not confirmed until form and deposit are submitted					
ENGINEERING					
WATER & SEWERAGE					
Water - connection charge	3100-1500-0000	Per connection	Water Act 2002	GST free	\$545.00
Water - disconnection charge	3100-1500-0000	Per connection	Water Act 2002	GST free	Quote
Bulk water supply – access fee*	All transactions receipted through Debtors	Per annum	Water Act 2002	GST free	\$1,095.00
Bulk water supply – consumption*		Per litre	Water Act 2002	GST free	\$0.10
Sewerage - connection charge	3200-1510 – Quilpie	Per connection	Water Act 2002	GST free	\$550.00
	3210-1500 – Eromanga		Water Act 2002		
Sewerage - disconnection charge	As above	Per connection	Water Act 2002	GST free	Quote
*Please refer also Regulated Waste Charges					
*Bulk water supply charge comprises both an annual access fee in addition to per litre consumption charge.					
QUILPIE AERODROME					
Aerodrome Operations (out of ordinary working hours)		Actual + 40%	Local Government Act 2009 S 262 (3)(c)	Plus GST	Actual + 40%
Quilpie Airport refuelling card including replacement card		Per card	Local Government Act 2009 S 262 (3)(c)	Included	\$26.00
AvGas Fuel			Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost + 10%
Jet A1 Fuel			Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost + 10%

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
PRIVATE WORKS					
Recoverable Private Works					
Labour (at cost include labour oncosts)		At cost + 30%	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost + 30%
Plant hire		At cost + 30%	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost + 30%
Parts and materials		At cost + 30%	Local Government Act 2009 S 262 (3)(c)	Plus GST	At cost + 30%

Register of Cost-Recovery Fees and Commercial Charges 2022/23

Register of Cost-Recovery Fees and Commercial Charges	GL Number	Unit	Legislation	GST	2022/23 Fee / Charge
Accommodation	All transactions receipted through Debtors				
Adavale permanent camp (per room per day)		Per Room Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$61.00
Cheepie permanent camp (per room per day)		Per Room Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$61.00
Eromanga permanent camp (per room per day)		Per Room Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$61.00
Transportable/floating accommodation units (per room per day)		Per Room Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$61.00
Caravan (per day)		Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$23.00
Own facilities using Council camp (all camps) per day		Per Day	Local Government Act 2009 S 262 (3)(c)	Included	\$13.00
WASTE					
Bulk Refuse (skip) Bin hire					
Bulk Refuse bin Hire - 12m² Bin		Per week (or part thereof)	Local Government Act 2009 S 262 (3)(c)	Included	\$330.00
Bulk Refuse Bin Hire - 18m² Bin		Per week (or part thereof)	Local Government Act 2009 S 262 (3)(c)	Included	\$495.00
Internal Delivery Charge (incl final collection)		12m² Bin within Township of Quilpie	Local Government Act 2009 S 262 (3)(c)	Included	\$325.00
Internal Delivery Charge (incl final collection)		18m² Bin within Township of Quilpie	Local Government Act 2009 S 262 (3)(c)	Included	\$420.00
Internal Delivery Charges (incl final collection)		All other areas	Local Government Act 2009 S 262 (3)(c)	Plus GST	Cost + 30%
Additional Bin Collection (per collection)		12m² Bin within Township of Quilpie	Local Government Act 2009 S 262 (3)(c)	Included	\$260.00
Additional Bin Collection (per collection)		18m² Bin within Township of Quilpie	Local Government Act 2009 S 262 (3)(c)	Included	\$355.00
Additional Bin Collection (per collection)		All other areas	Local Government Act 2009 S 262 (3)(c)	Plus GST	Cost + 30%
Lost or Damaged Bins			Local Government Act 2009 S 262 (3)(c)	Plus GST	Cost + 30%
*The above charges include the waste disposal fees.					

Register of Cost-Recovery Fees and Commercial Charges 2022/23

5.23 STATEMENT OF ESTIMATED FINANCIAL POSITION 2021/22**IX:** 224696**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** 1. EFP - Balance Sheet
2. EFP - Income Statement**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

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

RECOMMENDATION

That pursuant to Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the previous financial year (2021/22) be received and its contents noted.

BACKGROUND

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

This report presents a statement of estimated financial position for the 2021/22 financial year including:

- Statement of Financial Position
- Statement of Income and Expenditure

CONSULTATION (Internal/External)

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

LEGAL IMPLICATIONS

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

POLICY AND LEGISLATION

The *Local Government Regulation 2012* Section 205 states:

205 Statement of estimated financial position

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

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

FINANCIAL AND RESOURCE IMPLICATIONS

N/A

RISK MANAGEMENT IMPLICATIONS

This resolution complies with the relevant sections of the *Local Government Regulation 2012*.

QUILPIE SHIRE COUNCIL

Estimated Balance Sheet

For the Year Ending 30th June 2022

	Actual YTD	Annual Budget	%
Current Assets			
Cash and Equivalents	31,457,677	21,569,835	146%
Trade Receivables	505,159	336,443	150%
Rate Receivables	1,628,564	722,069	226%
Inventories	1,138,611	980,975	116%
Total Current Assets	34,730,010	23,609,322	147%
Non-Current Assets			
Trade and Other Receivables	112,699	105,817	107%
Property, Plant and Equipment	235,243,913	237,719,334	99%
Capital Works in Progress	7,059,289	8,111,000	87%
Total Non-Current Assets	242,415,901	245,936,151	99%
TOTAL ASSETS	277,145,911	269,545,473	103%
Current Liabilities			
Trade and Other Payables	5,211,178	147,191	3540%
Employee Leave Provisions	961,021	785,672	122%
Total Current Liabilities	6,172,198	932,863	662%
Non-Current Liabilities			
Employee Leave Provisions	257,641	257,641	100%
Total Non-Current Liabilities	257,641	257,641	100%
TOTAL LIABILITIES	6,429,840	1,190,504	540%
NET COMMUNITY ASSETS	270,716,071	268,354,969	101%
Community Equity			
Shire Capital Account	88,402,906	93,110,406	95%
Asset Revaluation Reserve	160,334,761	160,334,761	100%
Current Year Surplus	1,323,102	2,984,000	44%
Accumulated Surplus (B/Fwd)	20,655,302	11,925,802	173%
TOTAL COMMUNITY EQUITY	270,716,071	268,354,969	101%

QUILPIE SHIRE COUNCIL

Estimated Income Statement

For the Year Ending 30th June 2022

	Estimated Actual	Annual Budget	%
REVENUE			
Operating Revenue			
Rates, Levies and Charges	6,226,418	5,226,000	119%
Fees and Charges	162,194	170,000	95%
Rental Income	442,297	405,500	109%
Interest Received	107,724	91,000	118%
Other Income	39,339	45,000	87%
Recoverable Works Revenue	14,510,944	17,560,000	83%
Grants and Subsidies	6,108,776	6,003,000	102%
Total Operating Revenue	27,597,691	29,500,500	94%
EXPENSES			
Operating Expenses			
Corporate Governance	1,282,789	1,553,000	83%
Administration Costs	1,734,430	1,926,000	90%
Community Service Expenses	2,279,445	2,016,000	113%
Utilities Costs	617,652	632,000	98%
Recoverable Works / Flood Damage	13,209,392	16,432,000	80%
Environmental Health Expenses	791,961	1,249,000	63%
Net Plant Operations	(1,223,579)	(1,434,000)	85%
Tourism and Economic Development	777,690	857,000	91%
Infrastructure Maintenance	2,084,356	2,216,000	94%
Finance Costs	32,960	29,000	114%
Depreciation and Amortisation	5,718,283	5,748,000	99%
Total Operating Expenses	27,305,381	31,224,000	87%
NET OPERATING SURPLUS	292,311	(1,723,500)	-17%
Capital Revenue			
Grants and Subsidies	5,057,285	4,333,500	117%
Gain / (Loss) on Disposal of PPE	(4,493)	374,000	-1%
Total Capital Revenue	5,052,792	4,707,500	107%
NET RESULT	5,345,102	2,984,000	179%

6 LATE ITEMS