



SHIRE OF MURWEH

MORVEN - CHARLEVILLE - AUGATHELLA

Draft Budget

2019-2020

Murweh Shire Council

Budget 2019-2020

INDEX

- Budget Summary
- Budget Resolutions
- Revenue Policy
- Revenue Statement
- Debt Policy
- Investment Policy
- Procurement Policy
- Cost Recovery Fees and Commercial Charges
- Charleville Airport Passenger Fees & Handling charges
- Estimated Financial Statements 2018-19
- Budget 2019-20 to 2021-22
- Long Term Financial Statements 2019-20 to 2028-29
- Financial Sustainability Ratios

CONFIDENTIAL

Subject: Murweh Shire Council Draft Budget 2019/2020

Author: Mayor

Attachment: Copies distributed

Background:

Under the *Local Government Act 2009*, the annual budget is to be presented by the Mayor with copies provided to Councillors a minimum of 14 days before adoption.

The following is a summary of the highlights of the proposed budget. You would be aware that due to the impact of the 2018/2019 valuation of properties, Council's proposed budget includes the continuation of the application of capping to the general rates increase. Services are still being provided at significant levels and to maintain those levels, Council has had to review its operating costs. Despite substantial grants being received throughout the year most of which were project specific, our financial position remains moderate. Accordingly, following are the proposed rates and charges for the 2019/2020 financial year.

Differential Rate Categories	Description	Cent in \$	Minimum per annum	Capped Percentage
Category 1	Charleville Town Urban	2.81c in \$	\$636.00	2%
Category 2	Augathella Urban	1.36c in \$	\$636.00	0%
Category 3	Morven Urban	1.36c in \$	\$636.00	0%
Category 6	Rural less than 700 hectares	0.61c in \$	\$1,061.00	2%
Category 7	Rural 700-5,000 hectares	0.44c in \$	\$1,612.00	2%
Category 8	Rural 5,001-10,000 hectares	0.44c in \$	\$4,332.00	2%
Category 9	Rural over 10,000 hectares	0.44c in \$	\$4,650.00	2%

The Council pensioner rebate is \$360.00 per annum and the State Government pensioner is currently \$200.00 per annum. There are currently 318 eligible pensioners at this time.

Proposed service charges are as follows:

Charleville/Augathella/Morven Water	\$644.00 per annum
Charleville Sewerage	\$385.60 per annum
Augathella CED base dwelling charge	per annum
Charleville Garbage disposal service	\$312.00 per annum
Augathella Garbage disposal service	\$252.00 per annum
Morven Garbage disposal service	\$252.00 per annum

“That the limitation on general rates be set for the financial year 2019-2020 as follows:-

Category 1 – Charleville Town Urban	2%
Category 6 – Rural less than 700 hectares	2%
Category 7 – Rural 700- 5000 hectares	2%
Category 8 – Rural 5001- 10,000	2%
Category 9 – Rural over 10,000	2%

**Charleville
Sewerage/
Cleansing
Charges**

Moved: Cr

Seconded: Cr

“That the following sewerage and cleansing charges be set for the 2019-2020 financial year:

Pedestal - \$385.60 per pedestal per annum/with single unit residences with more than 1 pedestal \$201 for each additional pedestal

Garbage - \$312 per service per annum”

Carried

**Augathella
Cleansing
Charges**

Moved: Cr

Seconded: Cr

“That the garbage charge of \$252 per service per annum be set for the 2019-2020 financial year.”

Carried

**Augathella CED
Charges**

Moved: Cr

Seconded: Cr

“That the following charges be set for the 2019/20 financial year: -

Dwellings	\$ 382.50	per annum
Business Premises	\$ 440.60	per annum
Hotels / Motels	\$ 2166.50	per annum
School	\$ 1807.50	per annum
Aged Person Complex	\$ 1807.50	per annum
Hospital	\$ 1265.00	per annum
Public Park	\$ 382.50	per annum
Churches	\$ 154.00	per annum
Masonic Lodge / Halls	\$ 154.00	per annum
Buildings not specified	\$ 181.50	per annum”

Morven Cleansing Charges	Moved: Cr	Seconded: Cr
	"That a cleansing charge of \$252 per service per annum be set for the 2019-2020 financial year."	
Charleville / Augathella & Morven Water Supply Charges	Moved: Cr	Seconded:
	"That the charge for the supply of water to properties within the Charleville/Augathella/Morven Water Supply area, and surrounding properties approved by Council, be set for the 2019-2020 financial year, based on the following:-	
	\$644.00 per annum"	
Discount on Rates LG Reg. 2012 S130	Moved: Cr	Seconded: Cr
	"That Council allows ten percent (10%) by way of a discount on rates and charges levied by Council, (excluding interest, fire levy and excess water charges) for the 2019-2020 financial year when all rates and charges are paid by the due date."	
Interest on Arrears LG Reg. 2012 S133	Moved: Cr	Seconded:
	"That interest at the percentage rate of 9.50% per annum be charged by the Council for the 2019/2020 financial year for rates and charges not paid at the 30 th June of the previous financial year until payment is fully made on all rate arrears."	
	Please note that as per LG Regulation 2012 S 133 have been amended to change the way the maximum interest on overdue rates and charges is calculated. From 1 July 2019, the new maximum interest rate is 9.83%.	
Pensioner Remission LG Reg. 2012 S122	Moved: Cr	Seconded: Cr
	"That qualifying Age Pensioners, having a Commonwealth Government Concession Card, be granted a remission of up to \$360 per annum of general rates levied for the 2019-2020 financial year, under the same criteria as the State Government Pensioner Remission Scheme."	
Debt Policy LG Reg. 2012 S192	Moved: Cr	Seconded: Cr
	"That the Debt Policy 2019-2020 as presented be adopted."	
Investment Policy LG Reg. 2012 S191	Moved: Cr	Seconded: Cr
	"That the Investment Policy 2019-2020 as presented be adopted."	

Procurement Policy LG Reg. 2012 S198	Moved: Cr "That the Procurement Policy 2019-2020 as presented be adopted."	Seconded: Cr
Financial Hardship Policy LG Reg. 2012 S120	Moved: Cr "That the Hardship Policy 2019-2020 as presented be adopted."	Seconded: Cr
Fees and Charges 2019-2020	Moved: Cr "That the Fees and Charges 2019-2020 as presented be adopted."	Seconded: Cr
Charleville Airport Passenger Fees And Landing Charges 2019-20	Moved: Cr "That the Charleville Airport Passenger Fees and Landing Charges 2019-2020 as presented be adopted."	Seconded: Cr
Estimated Position for 30 June 2018 LG Reg. 2012 S205	Moved: Cr "That the estimated position for 30 June 2019 as presented be adopted."	Seconded: Cr
Statement of Comprehensive Income LG Reg. 2012 S169	Moved: "That the Statement of Comprehensive Income for the year ending 30 th June 2020 as presented be adopted".	Seconded:
Statement of Financial Position LG Reg. 2012 S169	Moved: "That the Statement of Financial Position for the year ending 30 th June 2020 as presented be adopted".	Seconded:
Statement of Changes In Equity LG Reg. 2012 S169	Moved: Cr "That the statement for changes in equity for the year ending 30 th June 2020 as presented by adopted."	Seconded:

Statement of Cash Flows	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the statement of cash flows for the year ending 30 th June 2020 as presented be adopted.”	
10 Year Statement of Comprehensive Income	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the 10-year statement of comprehensive income 2019- 2029 as presented be adopted.”	
10 Year Statement of Financial Position	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the 10 Year Statement of Financial Position 2019 – 2029 as presented be adopted.”	
10 year Statement of Change in Equity	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the 10-year Statement of Change in Equity 2019 – 2029 as presented be adopted.”	
10 Year Statement of Cash Flow	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the 10-year statement of cash flow 2019– 2029 as presented be adopted.”	
Financial Sustainability Ratios	Moved: Cr	Seconded: Cr
LG Reg. 2012 S169	“That the Financial Sustainability Ratios 2019-2029 as presented be adopted.”	

TOTAL BUDGET \$30.9 million

This year's budget totals \$30.9 million which is funded from a mix of rating and non-rating revenue and other funding sources.

Council actively pursues state and federal government funding opportunities to assist in funding projects for our communities. This year, capital grants and subsidies included in the draft budget amounts to \$12.1 million.

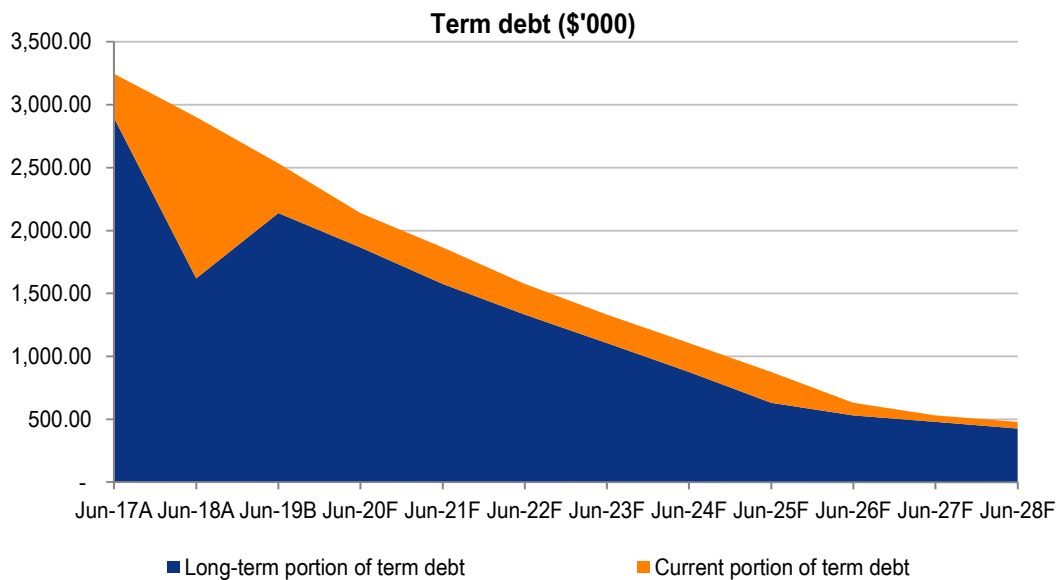
Total amount of \$15.9 million capital projects is included in the draft budget of which Council will fund \$3.8 million.

Key tourism and economic development projects:		
	Morven Rail Hub	4,103,510
	Life of the Brisbane Line (Interpretative Centre)	1,700,000
	Cosmos Stage 3 - Consolidation	1,200,000
	Industrial Estate including carry over	1,446,051
	Regional digital connectivity project	937,250
	Completion of wireless project	500,000
	Charleville airport security	200,000
Roads projects:		
	Footpaths	150,000
	Kerb and channel	100,000
	Adavale Road	250,000
	Bollon Road	750,000
	Mt Tabor Road	200,000
	Killarney Rd	675,000
	Reseal program	250,000
Water and sewerage projects:		
	Water mains Augathella	100,000
	Water mains Morven	100,000
	Water mains Charleville	150,000
	Replacement cover for main town reservoir	130,000
	Sewerage Augathella	50,000
	Sewerage Charleville	150,000
Miscellaneous projects		
	Solar panels fit out on all council buildings	200,000
	Charleville racecourse earthworks	100,000
	Charleville river clearing	400,000
	Relocate Augathella skate park and shade cover	100,000
	Swimming pool roof	40,000
Plant and fleet replacement		1,500,000
Other projects		437,203

Key services – operations and maintenance expenses:

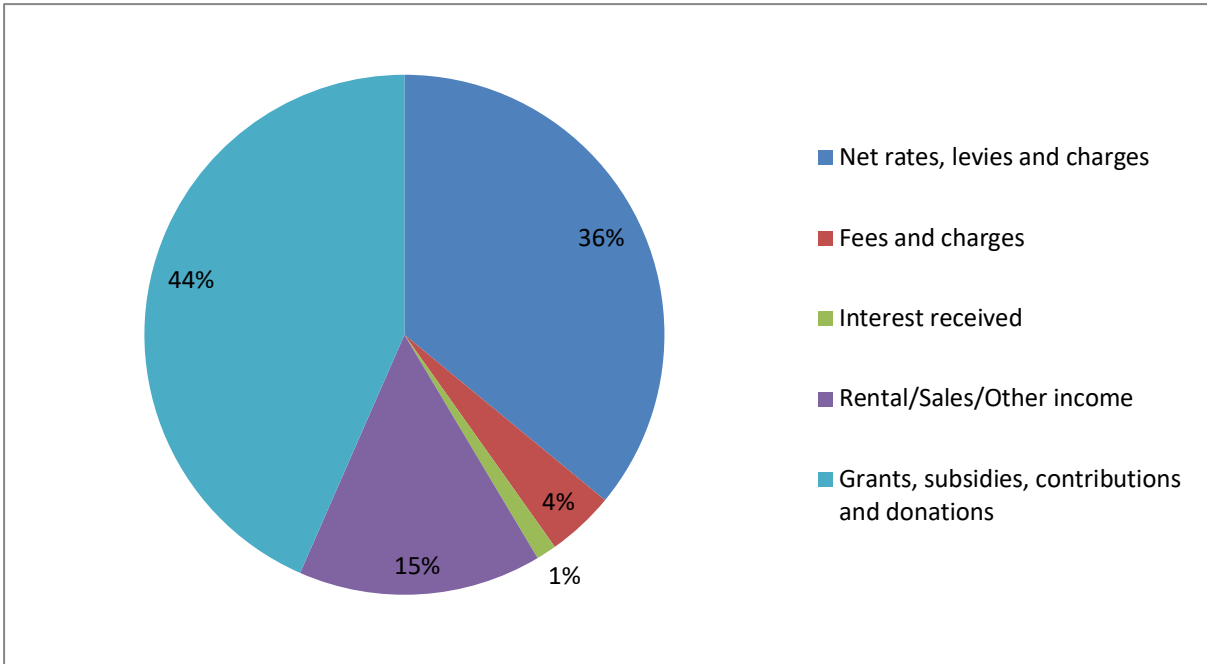
- Rural roads maintenance \$1.2 million
- Town street maintenance \$1.1 million
- Water services \$ 897,964
- Sewerage services \$ 464,373
- Waste services \$ 591,171

Council will repay \$395,220 to its existing loans and is not intending to borrow in the financial year. Council’s long-term debt position is shown in the graph below.



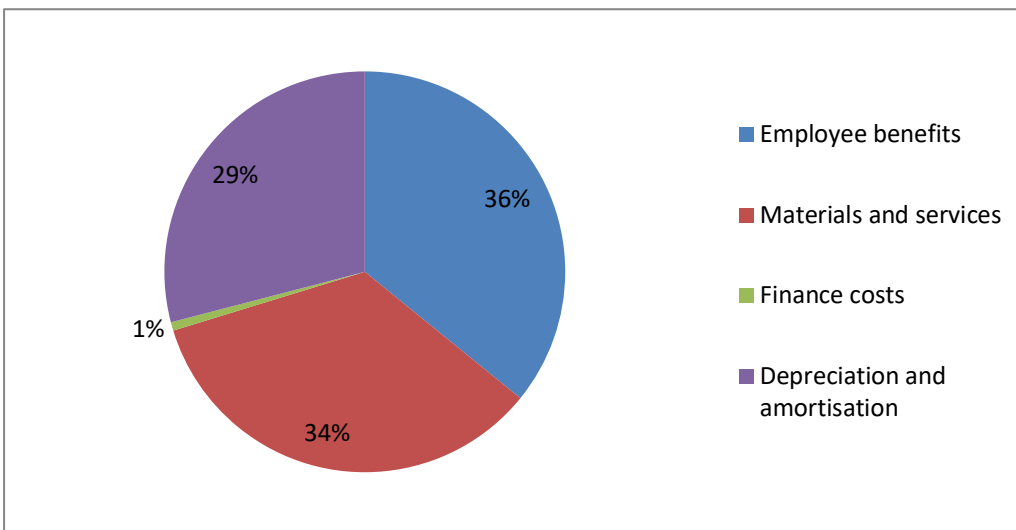
Council’s operating income sources:

Description	Amount
Net rates, levies and charges	\$ 6,680,804
Fees and charges	\$ 781,700
Interest received	\$ 233,650
Rental/Sales/Other income	\$ 2,810,000
Grants, subsidies, contributions and donations	\$ 8,064,980
Total	18,571,134



Council operating expenses

Description	Amount
Employee benefits	\$ 7,358,715
Materials and services	\$ 7,060,552
Finance costs	\$ 140,780
Depreciation and amortisation	\$ 5,962,090
Total	20,522,136





Murweh Shire Council Revenue Policy

Policy No:	FIN-002	Date adopted:	March 2019
Council Resolution Ref:	Folio: 11011	Review Date:	March 2020
Responsible Officer:	Director of Corporate Services	Version No:	3

1. Legislative Authority

Local Government Act 2009
Local Government Regulation 2012

2. Commencement of Policy

This Policy will commence on adoption. It replaces all other specific Revenue policies of Council (whether written or not).

3. Introduction

Under the *Local Government Regulation 2012*(section 193) Council is required to prepare a Revenue Policy each year. The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue. This Revenue Policy will be of interest to ratepayers, federal and state departments, community groups and other interested parties seeking to understand the revenue policies and practices of Council.

4. Purpose

The purpose of the policy is to identify the planning framework within which Council operates and to set out the principles used by Council for:

- Making of rates and charges;
- Levying of rates;
- Recovery of overdue rates and charges; and
- Concessions for rates and charges and
- Cost recovery methods

5. Planning Framework

The *Local Government Act 2009* sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan and Operational Plan. Section 169 (2) of the Regulation also requires each local government to adopt a Revenue Statement as part of its annual budget.

Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework. The revenue policy effectively cascades down through the Corporate Plan. Council's Corporate Plan sets

out its corporate objectives. This will be achieved by maintenance of Council's existing revenue sources through the following strategies:

- Maintaining an equitable system of rating and charging through annual review of the rating and charging structure; and
- Maximising other revenue sources, grants and subsidies.

6. Principles

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy. However, Council provides services that are not fully cost recoverable but are deemed to be provided as a Community Service Obligation and are cross subsidised, any subsidy will be in accordance with Council's Community Service Obligation Policy.

Council will also have regard to the principles of:

- transparency in the making of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by taking account of the different levels of capacity to pay within the local community;
- responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
- flexibility to take account of changes in the local economy, adverse seasonal conditions and extraordinary circumstances;
- maintaining valuation relativities within the shire;
- maintaining shire services to an appropriate standard;
- meeting the needs and expectations of the general community; and
- assessing availability of other revenue sources.

6.1 Levy of rates

In levying rates Council will apply the principles of:

- making clear what is the Councils and each ratepayers responsibility to the rating system;
- making the levying system simple and inexpensive to administer;
- timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy; and
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

6.2 Recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to

- administer and cost effective;
- capacity to pay in determining appropriate arrangements for different sectors of the community;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

6.3 Concessions for rates and charges

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

- equity by having regard to the different levels of capacity to pay within the local community,
- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions, and
- flexibility to allow Council to respond to local economic issues, adverse seasonal conditions and extraordinary circumstances; and
- fairness in considering the provision of community service concessions.

6.4 Cost Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. The Council recognises the validity of fully imposing the user pays principle for its cost recovery fees unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable approach and is founded on the basis that the Council's rating base cannot subsidise the specific users or clients of Council's regulatory products and services. However, in setting its cost recovery fees, Council will be cognizant of the requirement that such a fee must be not more than the cost to Council of providing the service or taking the action to which the fee applies.

7. Community Service Obligations

7.1 Policy on Community Service Obligations

Council recognises the need to provide a range of services to their communities which are resourced from general revenues and which are in the nature of public services undertaken for valid social, equitable or environmental reasons. Accordingly, Council resolves to adopt the following policies in relation to its community service obligations.

7.2 Sport, Recreation and Community Facilities

Council believes that the provision of sporting and recreational facilities for use by organisations or the public in general is a community service reflecting community expectations of an appropriate use of general funding.

The costs of provision and maintenance of such facilities cannot be recovered on a full cost basis from users nor would that be in the community's best interests. The treatment in each case has been identified below. This policy decision encourages participation and a healthier community lifestyle and recognises the fact that many community members have an involvement in a number of sporting and recreation associations and contribute considerable

time and effort.

7.3 Halls and Community Centres

The maintenance and depreciation on Council's halls and community centres ensures they are available for community functions such as memorial services, commemorative occasions, public meetings and meeting places for special non-profit interest groups, as well as being available for hire to schools, sporting, businesses, entertainment and social functions. To encourage greater use of all facilities and to foster junior sporting and recreational pursuits, Council has undertaken not to charge junior representatives for use of these facilities. An apportionment of costs will be made to ensure that the charges levied on senior (adult) and other interest groups reflects the apportionment of the common costs (above), as well as the direct costs of lighting, cleaning, staffing and the provision of consumables.

7.4 Stock Routes

Operation and maintenance of an extensive stock route network throughout the Shire is undertaken by Council on behalf of the Department of Environment and Resource Management. These stock routes were first established prior to Federation in the mid-1800s providing an essential route between watering holes for travelling stock. Over time they have not only provided a much needed facility for the rural landholders but now provide ready access for recreational pursuits for the fishing enthusiast.

Council believes that these facilities used by the general public are a community service which reflects community expectations of an appropriate use of general funding. This policy decision encourages participation and a healthier community lifestyle and recognises the fact that many community members have an involvement in a number of sporting and recreational pursuits. The costs of operation and maintenance of such facilities cannot be recovered on a full cost basis from users nor would that be in the community's best interests and are identified as a CSO.

7.5 Cemeteries

The costs of burials at the cemetery will be recovered in full from the fee charged. This fee will also offset part of the costs of grounds maintenance and the tending of gravesites. The community as a whole has an ongoing obligation to care for cemeteries as a mark of respect for its previous generations. Those costs are identified as a CSO.

7.6 Television

Council provides relay facilities for the transmission of four channels to the Shire area to overcome a "blackspot" deficiency in reception quality. A user pays charge for the operation and use of this would be impractical. Access to quality television, whilst not a basic function of local government, is nonetheless a community expectation. These costs are therefore treated as a CSO.

7.7 Showgrounds

The showgrounds incorporate a sports oval and indoor sporting amenities. It also has an extensive canteen and kitchen. In addition to its annual use by the Show Society, the show grounds are used by sporting clubs regularly and for catering functions, with senior (adult) participants being charged for use. The charging of fees and bonds for sporting clubs ensures the facilities are properly maintained however to encourage greater use of all facilities and to foster junior sporting and recreational pursuits, Council has undertaken not to charge junior representatives for use of these facilities. The annual show represents an opportunity for the Shire to showcase its products, services and talents to the world in a way that fosters trade, commerce and entertainment. To ensure maximum community participation, the fee is set at a nominal amount. The balance of the attributable costs in maintaining and upgrading facilities at the show grounds are to be treated as a CSO.

7.8 Racecourse

The racecourse was built with special purpose grant funding and incorporates a community hall. Revenue comes from race meeting fees, stabling fees and various meetings and functions. The community hall has largely replaced the town hall in terms of utilisation and the costs for upkeep of the community hall and racecourse excluding hire service fees is treated as a CSO.

The racecourse complex was built through grant funding. Running expenses are met by the Council but it is envisaged that any substantial replacement works would also only be undertaken if grant funding were available.

7.9 Swimming Pool

No swimming pool is self-funding. Patrons, including schools, clubs and other participating organisations, are charged a nominal fee which encourages use of the facility and promotes water safety. This fee is established by the resident lessee and approved by Council. All fees and receipts from the operation of the canteen are retained by the lessee. Whilst the Charleville pool is leased for operating, training and promotional purposes, Council is responsible for all maintenance expenditure. Council treats as a CSO, costs which amount to 90% of the benchmark for the operation of a 50 metre pool in Western Queensland.

7.10 Aged Care

Council runs an accredited aged care facility, which raises funds for its operations through government grants, contributions and rentals charged to its guests. These rentals have been established based on similar facilities in Central Queensland offering a comparable level of service, as well as the reasonable capacity of individuals or families to pay.

A rigorous application of full cost allocations has not previously been undertaken for this facility and there are issues to be addressed in relation to the maintenance and sustainability of existing infrastructure. Council recognises that costs may rise but it also recognises a higher order of community benefit.

Council believes that its older citizens should have the right to choose to remain in their own community so that they may enjoy quality of life in later years from contact with family and friends and in familiar surroundings. It benefits both the individual and the community at large.

Therefore, Council will meet, out of general rate funding, a proportion of the costs of operating the aged care facility where this is not recovered from government grants, contributions or rentals. The proportion, or absolute amount, will be established each year during the budget process and will be recognised as a CSO.

7.11 Water Supply

Metering of all residential, commercial and industrial users is being undertaken by the Council to ensure that usage is correctly monitored. While the water supply system as a whole is intended to be self-funding, there is some cross subsidy between the operations of the separate town systems. This will be identified and quantified in the budget documents. In relation to Fire Brigade usage for firefighting purposes, Council regards the provision of the water as a CSO.

7.12 Aerodromes

Council maintains three airstrips within the Shire – Augathella, Morven and Charleville. Apart from irregular use by the Royal Flying Doctor Service (RFDS) and emergency services, Augathella and Morven strips are only used occasionally by local graziers and there are no hangers or lockdown areas. Consequently, no charges apply at these airstrips either for annual usage or for landing fees. Council does not intend to change this policy nor does it intend to levy those communities separately for the costs of maintaining the facilities. It is Council's view that a wider community service is involved given the nature of its principal purpose, and that the costs should be borne by all ratepayers.

Charleville aerodrome is in a different category. It is the major air link for the Shire. A new terminal building was opened in April 2017. Whilst the present fee structure does not recover the full operating and maintenance costs of the aerodrome, it has been developed to reflect the relative uses by the different categories of user. For instance: Concessional rates apply to the RFDS and to flying schools which practice touchdowns on the strip. Local aircraft owning ratepayers pay an annual charge which includes an adjustment for landing fees. Helicopter musterers pay a reduced annual fee including landing fee adjustment because of the reduced use of the runway. In addition to fees for landing rights, passenger fees and a head tax are levied on Registered Passenger Transport (RPT). Rentals are levied for hangers and lockdown areas to cover use of space and facilities. Council believes that, with the exceptions outlined below, users should pay their full share of the aerodrome costs. In relation to the RFDS, Council will reduce the full costs in recognition of the special services offered to the people of the Shire. The costs of the upkeep of Morven and Augathella airstrips will be met from general funding. These will be recognised as community service obligations of Council.

Refuse Management

One of Council's strategic objectives is the promotion of a clean and healthy environment and it has instituted several initiatives to further this objective. Council is actively encouraging the use of greenways (reusing green waste) and recycling through publications and community promotions. All refuse tips are free to householders for the disposal of normal rubbish. Use of the services of an oil collection agency is encouraged. Substantial EPA fines apply for illegal dumping. Council levies charges for industrial waste and excessive volumes of disposal by individuals. Fees for these will reflect the appropriate portion of the real costs of disposal. Council will continue, in accordance with its corporate policy, to subsidise the operations of its refuse tips and will treat these as a community service obligation. It is noted that the operation of town garbage services will continue on a cost recovery basis.

7.13 Cosmos Centre

Charleville Cosmos Centre (ex Skywatch facility) is an important tourism facility for Charleville and the Shire becoming a significant tourist attraction in South West Queensland. The volume of visitors is not yet sufficient to recover costs and it is envisaged that this situation will prevail until the full effect of the major marketing initiatives are achieved. A major refurbishment in 2017 was completed in that year. A new initiative is currently under work in progress.

5. Variations

Murweh Shire Council reserves the right to vary, replace or terminate this policy from time to time.

6. Audit and Review

This policy shall be reviewed every year or as required by changes to process of legislation, relevant Standards and industry best practice.



Murweh Shire Council

Revenue Statement 2019-2020

1. Legislative Authority

Local Government Act 2009
Local Government Regulation 2012 Section 169

2. Introduction

Under the *Local Government Regulation 2012* Council is required to include and adopt its Revenue statement as part of its annual budget.

3. Purpose

The revenue statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget. Matters that must be included in the revenue statement include:

- (a) an outline and explanation of the revenue raising measures adopted, including, for example, an outline and explanation of –
 - (i) the rates and charges to be made and levied in the financial year; and
 - (ii) the rebates and concessions to be granted in the financial year;
- (b) whether the local government has made a resolution limiting the increases in rates and charges.

4. Budget Revenues

Rates and charges are a significant component in a local government's overall revenue raising system. Rates and charges revenues included in Council's budget for the financial year 2019-2020 are as follows:-

4.1 General Rates

General Rates are based on an annual valuation as set by the Department of Environment and Resource Management and Council has in terms of *the Local Government Regulation 2012* established a policy on making and levying differential general rates for the 2019/20 Financial Year.

The Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the Shire as a whole. In deciding how that revenue is raised, the Council is able to take into account the following factors:-

- the rateable value of the land and the rates which would be payable if only one general rate was adopted; and
- the level of services provided to that land and the cost of providing those services compared to the rate burden that would apply under a single general rate; and
- the use of the land in so far as it relates to the extent of utilisation of Council's services; and
- location and access to services.

The scheme will have seven (7) categories of land. The categories adopted, and the criteria for each category including the considerations which have led to the creation of each category, are as follows:-

Town (Urban) lands within the Murweh Shire

Category 1

Urban land within the township of Charleville as defined in Council's Town Plan. The town of Charleville is the main urban centre of the Shire and as such has ready access to a greater range of Council services than other areas in the Shire.

Category 2

Urban land within the township of Augathella as defined in Council's Town Plan. The town of Augathella is approximately 90 kilometres north of Charleville and does not have the same level of facilities and services available as Charleville.

Category 3

Urban land within the township of Morven as defined in Council's Town Plan. The town of Morven is approximately 85 kilometres east of Charleville and does not have the same level of facilities and services available as Charleville or Augathella.

Rural lands within the Murweh Shire

A recent revaluation of the unimproved capital values (UCV) has identified inequities in the incidence of rural rate levies based solely on UCV. This occurs primarily because the intensity of rural land use, and consequent impact on service needs, relates more to the improved nature of the land. As such a classification system based on rural property area providing a mechanism to overcome the current inequities where UCV is used for rating across such a large and diverse portion of the Shire has been used.

There is an identifiable relationship between property area and the need for a basic level of Council service.

Category 6

All lands outside the defined urban areas stated in Council's Town Plan as rural land containing an area of less than 701 ha.

Category 7

All lands outside the defined urban areas stated in Council's Town Plan as rural land containing an area greater than 700 ha but less than 5,001ha.

Category 8

All lands outside the defined urban areas stated in Council's Town Plan as rural land containing an area greater than 5,000 ha but less than 10,001 ha.

Category 9

All lands outside the defined urban areas stated in Council's Town Plan as rural land containing an area greater than 10,000 ha.

4.2 Differential General Rates

Owing to the diversity of lands held in the Murweh Shire, and the identifiable relationship between property area and the need for a basic level of Council service, with subsequent differential rating categories, has allowed the Council in terms of the *Local Government Regulation 2012* the use of differential minimum general rates for each category. Differential minimum general rates for each category are as follows: -

Table 1:

Differential Rate Categories	Description	Cent in \$	Minimum per annum	Capped Percentage
Category 1	Charleville Town Urban	2.81c in \$	\$636.00	2%
Category 2	Augathella Urban	1.36c in \$	\$636.00	0%
Category 3	Morven Urban	1.36c in \$	\$636.00	0%
Category 6	Rural less than 700 hectares	0.61c in \$	\$1,061.00	2%
Category 7	Rural 700-5,000 hectares	0.44c in \$	\$1,612.00	2%
Category 8	Rural 5,001-10,000 hectares	0.44c in \$	\$4,332.00	2%
Category 9	Rural over 10,000 hectares	0.44c in \$	\$4,650.00	2%

5.0 Utility Charges

5.1 Sewerage Charges

A sewerage charge will be levied on each occupied property that Council has or is able to provide with sewerage services.

A separate utility charge for water and sewerage will be set to primarily recover all of the costs associated with the provision of water, sewerage and wastewater services provided by Council in the financial year. These costs include loan interest, depreciation and the on-going maintenance and operation of the system, including treatment plant operations.

A sewerage charge will be set for each pedestal on the above occupied property.

For the first WC pedestal, a base sewerage charge will apply. Where a lot is comprised of more than one unit and each unit is capable of separate use, a sewerage charge will apply for the first pedestal in each unit.

Residential dwellings with more than one WC pedestal, only the first WC pedestal shall be subject to a base sewerage charge with each additional pedestal to be charged at a concessional rate to be decided by Council. Aged Pensioners holding an eligible government concession card under criteria established by the State Government will have this additional sewerage charge waived.

Sewerage charges for commercial properties including motel, flats, aged persons units, retirement villages, schools, hospital etc will be on the basis charged for each connected pedestal at an amount equivalent to the base sewerage charge.

As the township of Augathella has a reduced service with regard to a Common Effluent Drainage (C.E.D.) Scheme as opposed to a fully sewerred scheme, reduced charges apply to this

township. No scheme currently exists in the township of Morven and as such, these charges do not apply to the township of Morven.

5.2 Cleansing Charges

The Murweh Shire Council will levy a cleansing charge on the owner of each parcel of occupied land or structure within the urban areas of the Shire. Where there is more than one structure on land capable of separate occupation a charge will be made for each structure.

Where a service is provided for part of the year cleansing charges will be levied on a pro rata time basis.

Township of Charleville

For domestic and commercial users the charge will be for a weekly collection of a 240 litre mobile bin.

Townships of Augathella and Morven

For domestic and commercial users the charge will be for a weekly collection of a standard size bin and lid or other container approved by the Council. Additional charges will apply for collection of bins with capacity greater than a standard size bin.

The costs incurred in the operation and maintenance of all waste management functions of Council will primarily be funded by cleansing charges. The proceeds from the charges will fund the acquisition, operation and maintenance of all Council rubbish tips and the protection of the environment generally.

5.3 Water

A separate utility charge for water and sewerage will be set to primarily recover all of the costs associated with the provision of water, sewerage and wastewater services provided by Council in the financial year. These costs include loan interest, depreciation and the on-going maintenance and operation of the system, including treatment plant operations.

As far as practical, Water Charges will be levied on a unit rate basis with the number of units to reflect the expected use for respective categories. Excess water charges are applied to those consumers who exceed the expected use.

A base unit charge is set at Council's budget each year, with a basic domestic dwelling allocated ten (10) units for water consumption. The applicable water charge (based for a domestic dwelling) is as follows:-

Base unit charge (as per yearly budget) x No. of units 10 (domestic dwelling.).

Annual water allocations are then assigned to each category with excess water being levied to consumers who exceed their annual allocation.

Water allocations for the financial year 2019-2020 is 120 kilolitres per unit of water allowable, with an additional 100 kilolitres being allowed at no additional charge.

Water allocation for a basic domestic dwelling is as follows:

Allocation 120kl /per unit x No. of units (10)	= Yearly allocation	1,200 kl plus
Additional units at no charge	= Yearly allocation	100 kl
Domestic dwelling	=	1,300 kl

Schedule of categories and units allocated are as follows:-

CATEGORY	CHARLEVILLE	AUGATHELLA	MORVEN
	Unit	Unit	Unit
Dwelling	10	10	10
Vacant	3	3	3
Shed, Hall	6	6	6
Church, Flat, Shop, Office, Lodge, Hairdresser Fire Station, Picture Theatre	8	8	8
Building not specified	10	10	10
Squash Court, Service Station / Garage, Milk Depot, Sawmill, Kangaroo Chiller, Bank / Residence, Bakery	18	18	13
Butcher Shop	18	10	10
Cafe Milk Bar	25	25	14
Clubs – Warrego, RSL, Golf, Bowls, Oil Depot, Laundry, Rodeo Grounds	30	30	
Hotel/Hostel	35	35	9
Per Room	1	1	1
Motels/Caravan Park	10	10	10
Per room/site	1	1	1
Schools – Government	200	50	50
Pre-School, Convent			
School Oval	100	24	
Police Station	60	30	30
Post Office	40	8	3
Court House	50		
Hospital	400	65	40
Nursing Home	400		
Railway Station	160		
Aerodrome	250		
Meat Processing Plant	100		
Pig Farm		10	10
Dairy			10
Guest House	10	20	
Racecourse		10	10
Retirement Village	44		
Nursery / Market Garden	8		
Horse Stables	6		
Readymix Concrete	15		
Gun Club	3		
Small Bore Rifle Club	3		

Cosmos Centre	18		
---------------	----	--	--

Meter readings

Six monthly meter readings are conducted around January and end of June / early July each year.

Damaged or Meters Registering Inaccurately

Under Council's current legislation, if any meter ceases to register, is reported out of order or registers inaccurately, Council may estimate the charge for the water supplied during the period such meter was not in working order by taking an average of the quantity used during the previous year or during the corresponding period of the previous year, as the Council deems fit, or alternatively the Council may cause a check meter to be installed and estimate the charge upon the registration thereof.

6.0 Cost Recovery Fees

Regulatory fees comprise a not insignificant proportion of a local government's own source revenue.

Council under *Section 97 of the Local Government Act 2009* may, by local law or resolution fix a regulatory fee for any of the following: -

- An application for, or the issue of an approval, consent, licence, permission, registration or other authority under a local government Act
- Recording a change of ownership of land
- Giving information kept under a local government Act
- Seizing property or animals under a local government Act

The criteria adopted by the Council in setting the level of all regulatory fees is that the Council seeks, as far as practicable, to set such fees at a level which will generate sufficient revenue to meet the costs incurred for the matter to which the fee relates. In doing so, Council recognises the necessity to comply always with the statutory requirement that a regulatory fee must not be more than the cost to the local government of providing the service or taking the action for which the fee is charged.

The proceeds of a regulatory fee must be used to provide the particular service or facility, to which the fee relates, to the community.

Commercial Charges

General powers granted to local government by the State allow Councils to make commercial charges for services and facilities they provide. As distinct from regulatory fees, commercial charges are subject to the Commonwealth Government's Goods and Services Tax.

Council is required to keep a register of regulatory fees and to separate regulatory fees from commercial fees in the register and to have the register open for inspection to the public.

7.0 Rebates and concessions on rates and charges

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

- Equity by having regard to the different levels of capacity to pay within the local community

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

Local Government is required to provide a remission to all eligible persons in receipt of a pension through the State Government's Rate Subsidy Scheme on application to the Council.

An annual pensioner concession on General Rates to aged Pensioners on the same criteria adopted by the State Government will be made by Council to the ratepayer and such concession will be determined each year at Council's Budget Meeting. Further, the additional pedestal charges applied to the township of Charleville will be waived to aged pensioners in receipt of a pension on the same criteria adopted by the State Government.

In terms of *the Local Government Regulation 2012*, Council may:

- Rebate all or part of the rates or charges;
- Agree to defer payment of the rates or charges
- Agree to accept a transfer of unencumbered land in full or in part payment of the rates or charges.

Owing to the significant community involvement of the following organisations, Council has resolved to rebate the payment of general rates for the financial year 2018-2019: -

0012/00000	Augathella Tourist & Progress Assoc (75-77 Main St, Augathella)
0013/00000	Augathella Tourist & Progress Assoc (73 Main St, Augathella)
0059/00000	Augathella Cultural Assoc. Inc. (96-98 Main St, Augathella)
1007/00000	Charleville & District Youth Centre (Hixons – 92 Parry St, Charleville)
1353/20000	Retirement Village, Charleville (Watson St, Charleville)
1353/21000	Retirement Village, Charleville (Burke St, Charleville)
1645/50000	Multifunctional Child Care Centre (2 Baker St, Charleville)
1719/50000	Charleville Kindergarten Assoc (Railway Land, King St, Charleville)
1967/00000	Trustees Morven Racecourse
2043/00000	Trustees Augathella Racecourse
2048/50000	Augathella Pony Club Paddock
2168/52100	Warrego Pony Club, Charleville (Pony Club Paddock 323 ha)
2171/10000	Charleville Field Archers Assoc Inc. (Bollon Road, Charleville)

In terms of the *Local Government Regulation 2012*, Council may exempt from rating land used for religious, charitable, educational or public purposes. The following organisations have been given exemption under this provision until further notice:-

0017/00000	Anglican Church, Augathella (59-61 Main St, Augathella)
0084/00000	Masonic Lodge Augathella (55-57 Cavanagh St, Augathella)
0107/00000	Catholic Church, Augathella (96-98 Cavanagh St, Augathella)
0108/00000	Q.C.W.A., Augathella (100-102 Cavanagh St, Augathella)
0303/00000	Anglican Church, Charleville (Church/Rectory, Alfred St, Charleville)
0324/00000	Historic House, Charleville (Alfred St, Charleville)
0327/00000	Charleville & Dist. Senior Citizens (107-109 Alfred St, Charleville)
0515/00000	Q.C.W.A., Charleville (73 Galatea St, Charleville)
0604/00000	Presbyterian Church Charleville (Church/Hall Galatea St, Charleville)
0605/00000	Masonic Lodge, Charleville (70-72 Galatea Street, Charleville)
0612/00000	Presbyterian Church Charleville (Residence 56 Galatea St, Charleville)
0661/00000	Saint Vincent de Paul (63 Edward St, Charleville)
0805/00000	Catholic Church, Charleville (Presbytery Wills/Watson St, Charleville)
0868/00000	Sisters of Mercy, Charleville (Dwelling 92 Watson St, Charleville)
0869/11000	Girl Guides Assoc, Charleville (80 Watson St, Charleville)
0872/00000	Catholic Church, Charleville (School Oval 68 Watson St, Charleville)
0873/10000	Convent School, Charleville (Watson St, Charleville)
1252/00000	Presbyterian Church, Charleville (Dwelling 4 Warrego St, Charleville)
1288/00000	Boy Scouts Assoc, Charleville (44 Sturt St, Charleville)
1311/00000	Catholic Church, Charleville (Vacant Land 67 Wills St, Charleville)

1425/30000	Lions Club of Charleville (47 Hilda St, Charleville)
1591/00000	Jehovah Witnesses Church, Charleville (Bentwell St, Charleville)
1592/00000	Jehovah Witnesses, Vacant Land, Charleville
1756/20000	Christian Outreach Centre Charleville (Sturt St, Charleville)
1923/00000	Morven Historical Museum, Morven (53 Albert St, Morven)
1925/00000	Morven Historical Museum, Morven (55 Albert St, Morven)
1932/00000	Catholic Church, Morven (Church 44-50 Eureka St, Morven)
1935/00000	Anglican Church, Morven (Church, 33 Eureka St, Morven)
2166/00000	Royal Flying Doctor Service (Land used for radio communications)
2303/20000	Scout Association of Australia (Mangalore)
1729-8	Save the Bilby Fund Ltd Tourist Attraction

In terms of the *Local Government Regulation 2012*, discount on rates and charges will be available where all rates and charges are paid before the discount date, or within the discount period. Such discount rate will be determined each year at Council's Budget Meeting.

Discount is not applicable to Interest, Fire Levy or Excess Water Charges.

8.0 Limitation on increases in rates and charges

Limitation of Increase in the Differential General Rate

Council will limit increases in differential general rates levied in the previous year to a maximum stated percentage for those differential rating categories identified in Table 1 – Differential General Rates, provided that a limit on any increase will not apply to rateable land where -

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

- (c) A discounted valuation under Chapter 2, (Section 50) of the Land Valuation Act 2010 has ceased; or
- (d) There has been a change in the differential rating category during the financial year; or
- (e) The assessment is levied the Minimum General Rate in the year.

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



Murweh Shire Council Debt Policy

Policy No:	FIN-003	Date adopted:	July 2019
Council Resolution Ref:		Review Date:	June 2020
Responsible Officer:	Director of Corporate Services	Version No:	2

1. Legislative Authority

Local Government Act 2009 Section 104
Local Government Regulation 2012 Section 192

2. Commencement of Policy

This Policy will commence on adoption. It replaces all other specific Debt policies of Council (whether written or not).

3. Introduction

Section 192 of the *Local Government Regulation 2012* requires Local Governments to adopt a debt policy each year.

The debt policy must state:

- The new borrowings planned for the current financial year and the next 9 financial years; and
- The time over which the local government plans to repay existing and new borrowings.

4. Purpose

4.1 PURPOSES FOR WHICH BORROWING IS ALLOWABLE

Council shall, where necessary, undertake borrowing for the following purposes only:

- Road works/ Street works construction/reconstruction
- Bridgeworks construction/reconstruction
- Water Supply Infrastructure construction/reconstruction
- Urban Waste Water Infrastructure construction/reconstruction
- Aerodrome construction/reconstruction/upgrade
- Building construction/reconstruction
- Drainage works construction/reconstruction
- Community Services Infrastructure construction/reconstruction
- Urban and Industrial Land development

Borrowing for the above purposes is subject to the following restrictions in addition to those imposed elsewhere in this policy:-

4.1.1 Roadwork's construction / reconstruction

Construction / Reconstruction to bitumen or equivalent standard Construction / Reconstruction of major road drainage works

4.1.2 Bridgeworks construction / reconstruction

Construction / Reconstruction of major bridges

4.1.3 Water Supply Infrastructure construction / reconstruction

Any construction / reconstruction which cannot be funded from revenue

4.1.4 Urban Waste Water Infrastructure construction / reconstruction

Any construction / reconstruction which cannot be funded from revenue

4.1.5 Aerodrome construction / reconstruction

Aerodrome pavement reconstruction etc.

4.1.6 Building construction / reconstruction

Major public building construction / reconstruction

4.1.7 Drainage works construction / reconstruction

Major storm water drainage works / flood mitigation works

4.1.8 Community Services Infrastructure

Major Recreation / Sport / Economic Development / Cultural infrastructure construction / reconstruction which cannot be funded from revenue.

4.1.9 Urban and Industrial Land Development

Develop sites to facilitate the growth in economic activity

4.2 FINANCIAL CONSTRAINTS ON BORROWING

4.2.1 General Programmes

Borrowing shall not be undertaken if the effect of such borrowing will result in annual Interest and Redemption payments exceeding 20% of Council's general rate revenue unless specifically authorised otherwise by resolution of Council.

4.2.2 Urban Water Programme

Borrowing shall not be undertaken if the effect of such borrowing will result in annual Interest and Redemption payments exceeding 20% of Council's urban water utility charge revenue unless specifically authorised otherwise by resolution of Council.

4.2.3 Urban Waste Water Programme

Borrowing shall not be undertaken if the effect of such borrowing will result in annual Interest and Redemption payments exceeding 20% of Council's Urban Waste Water utility charge revenue unless specifically authorised otherwise by resolution of Council.

4.3 METHOD OF BORROWING

Council will borrow from the Queensland Treasury Corporation.

4.4 TERMS OF BORROWING

The repayment period of a loan shall not exceed the useful life of the asset being created. For example: - A loan for the construction of a bitumen road with an expected life of 15 years shall not have a repayment period in excess of 15 years.

4.5 BORROWING PROGRAMME

Council's borrowing programme for the current financial year and the proposed borrowing programme (tentative) for the next nine (9) financial years is outlined in 4.7.

4.6 EXISTING BORROWINGS

Council's existing borrowings shall be redeemed over the period originally negotiated, excepting that Council may negotiate new repayment schedules which shorten the term of the loan.

4.7 PROPOSED BORROWINGS

There are no plans to borrow funds in the 2019/20 financial year and in the next 9 financial years.

5. Variations

Murweh Shire Council reserves the right to vary, replace or terminate this policy from time to time.

6. Audit and Review

This policy shall be reviewed every year or as required by changes to process of legislation, relevant Standards and industry best practice.



Murweh Shire Council Investment Policy

Policy No:	FIN-004	Date adopted:	July 2019
Council Resolution Ref:		Review Date:	June 2020
Responsible Officer:	Director of Corporate Services	Version No:	2

1. Legislative Authority

Local Government Act 2009 Section 104

Local Government Regulation 2012 Section 191

Under Section 191 of the *Local Government Regulation 2012*

- (1) A local government must prepare and adopt an investment policy.
- (2) The investment policy must outline—
 - (a) The local government's investment objectives and overall risk philosophy; and
 - (b) Procedures for achieving the goals related to investment stated in the policy.

Investment of Council funds is to be in accordance with Council's powers to invest under the *Statutory Bodies Financial Arrangements Act 1982*, as amended and the *Statutory Bodies Financial Arrangements Regulation 2007(SBFA)*

2. Commencement of Policy

This Policy will commence on adoption. It replaces all other specific Investment policies of Council (whether written or not).

3. Objectives

- To invest Council funds not immediately required for financial commitments.
- To maximise earning from authorised investments of such surplus funds after assessing counterparty, market and liquidity risks.

4. Purpose

4.1 Objectives

- To invest Council Funds not immediately required for financial commitments.
- To maximise earning from authorised investments of such surplus funds after assessing counterparty, market and liquidity risks.

4.2 Scope

The intent of this document is to outline Murweh Shire Council's investment policy and guidelines regarding the investment of surplus funds, with the objective to maximise earnings within approved risk guidelines and to ensure the security of funds.

Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Council. They will consider the safety of capital and income objectives when making an investment decision.

4.3 Delegation of Authority

Authority for the implementation of the investment policy is delegated by Council to the Chief Executive Officer.

The Chief Executive Officer may delegate this authority to the Director of Corporate Services in accordance with the *Local Government Act 2009*, Section 257-Delegation of Local Government powers and Section 259 - Delegation of Chief Executive Officer powers.

4.4 Term of Investment

Council's investment portfolio should be realisable, without penalty, in a reasonable timeframe. The term to maturity of Council investments should not exceed one year.

4.5 Authorised Investments

- Interest Bearing Deposits with the National Australia Bank (NAB)
- Deposits with Queensland Treasury Corporation (QTC)

4.6 Quotations on Investments

When investing quotes are to be obtained from the NAB and QTC. The best quote on the day will be successful after having regard to administrative and banking costs and credit rating of the institution.

4.7 Priority of Funds Placement

Investments will be placed to maximise interest income within acceptable risk standards. Consideration will be given to term to maturity and the amount Council would be compelled to hold to meet liabilities as and when they fall due, thus maximising funds available for investment.

4.8 Reporting

The investments with both the NAB and QTC are to be included in the monthly financial report to Council.

5. Variations

Murweh Shire Council reserves the right to vary, replace or terminate this policy from time to time.

6. Audit and Review

This policy shall be reviewed every year or as required by changes to process of legislation, relevant Standards and industry best practice.



Murweh Shire Council Procurement Policy

Policy No:	FIN-001	Date adopted:	July 2019
Council Resolution Ref:		Review Date:	June 2020
Responsible Officer:	Director of Corporate Services	Version No:	2

1. Purpose

This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance) by Council and regulates the disposal of assets. It also provides information on the roles and responsibilities of key officers involved in the purchasing function to ensure compliance with the *Financial Management Systems* as laid down in Section 104 of the *Local Government Act 2009*.

2. Commencement of Policy

This Policy will commence on adoption. It replaces all other specific Procurement policies of Council (whether written or not).

3. Application

All purchases of goods and services must be carried out in compliance with the *Local Government Act 2009* as amended, and the *Local Government Regulation 2012* as amended.

Council officers responsible for purchasing goods and services are to comply with these instructions. It is the responsibility of each Council employee involved in the procurement process to understand the policies and procedures as well as their meaning and intent. Employees with any questions must raise these with their respective supervisor or department head.

Council will have regard to the sound contracting principles as defined in the *Local Government Act 2009* when entering into any contract.

The sound contracting principles are—

- value for money
- open and effective competition
- the development of competitive local business and industry
- environmental protection; and
- ethical behaviour and fair dealing

4. Process

4.1 Key Objectives

The key objectives of the Purchasing Policy are to:

- Advance shire interests;
- Achieve value for money; and
- Ensure probity and accountability for outcomes

4.2 CEO financial and procurement authority

In accordance with Section 257 of the *Local Government Act 2009* Council delegates the Chief Executive Officer (CEO) the authority to incur financial expenditure in accordance with this policy on behalf of Council, and to negotiate and conclude contracts to the value of \$200,000 under the following provisions:

- (a) There has been provision for the expenditure in the current approved budget; or
 - (b) The contract has been entered into because of genuine emergency or hardship.
- The delegation to negotiate and conclude contracts excludes plant and vehicles purchases over \$15,000.

4.3 CEO may delegate financial and procurement authority

In accordance with Section 259 of the *Local Government Act 2009* the CEO may delegate authority to incur financial expenditure and negotiate and conclude contracts to officers to whom they deem appropriate.

The CEO must approve financial delegations in writing by recording them in the Register of Delegations. Any officer incurring expenditure may only do so in accordance with the constraints imposed by the Council or the CEO in respect to a financial delegation.

The CEO may review the level of the financial and procurement limit as deemed appropriate for a relevant officer.

Procurement Delegation Limits

Authorised Officer	Authority Limit
Chief Executive Officer or Acting CEO	Up to \$200,000 plus GST
Director of Corporate Services	Up to \$100,000 plus GST
Director of Engineering Services	Up to \$100,000 plus GST
Director of Environment Health Services	Up to \$100,000 plus GST
Assets Officer	Up to \$20,000 plus GST
Works Supervisor	Up to \$20,000 plus GST
Human Resources Manager	Up to \$5,000 plus GST
WH&S Advisor	Up to \$5,000 plus GST
Storeperson	Up to \$5,000 plus GST
Tourism Manager	Up to \$5,000 plus GST
Chief Executive Officer's Assistant	Up to \$1,000 plus GST

4.4 Purchasing arrangements under the LGA

There are a number of arrangements available to Council under the *Local Government Regulation 2012* for the purchasing of goods and services. These are approved contractor lists, suppliers from a register of prequalified suppliers, preferred supplier arrangements and LGA arrangements. Council may establish such arrangements as deemed necessary to meet its business objectives. As there are significant benefits to be achieved through the Local Buy arrangements, where considered appropriate Council will endeavour to utilise this arrangement to make purchases as such an arrangement is exempt from any further requirement to seek tenders or quotes.

In accordance with Section 226 of the *Local Government Regulation 2012* Council will invite tenders before making a contract for carrying out works or the supply of goods or services

involving costs of more than \$200,000 subject to Clause 8. The purchase of goods and services must be provided in the annual budget.

4.5 Class A – Large sized contractual arrangements >\$200,000 – when tenders are required

In accordance with Section 226 of the *Local Government Regulation 2012* Council will invite tenders before making a contract for carrying out works or the supply of goods or services involving costs of more than \$200,000 subject to Clause 8. The purchase of goods and services must be provided in the annual budget.

Class A decisions shall be made by a resolution of Council.

4.6 Class B – Medium sized contractual arrangements >\$15,000 < \$200,000 when written quotations are required

In accordance with Section 225 of the *Local Government Regulation 2012* Council will invite at least three written quotations before making a contract for carrying out works or the supply of goods or services involving costs of between \$15,000 and \$200,000 subject to Clause 8.

The purchase of goods and services must be provided in the annual budget.

4.7 Class C – Policy for acquisition of goods and services < \$15,000

The following procedure will apply to the purchase of goods and services with a value less than \$15,000 subject to Clause 8. The purchase of goods and services must be provided in the annual budget.

- < \$1,000 - Guided by sound contracting principles
- \$1,000 < \$5,000 - At least two verbal quotations must be sought and documented;
- \$5,000 < \$15,000 - Two written quotations must be sought from suppliers who could be reasonably expected to offer the goods or services on a competitive basis.

Detailed specifications may be required if considered advantageous. Class C decisions are made in accordance with delegated authorities.

4.8 Encouragement of the development of competitive local business and industry

In accordance with Section 104 (3) (c) of the *Local Government Act 2009* Council wishes to pursue the principle of the development of competitive local business and industry as part of the process of making its purchase decisions. For this purpose:

1. Where price, performance, quality, suitability and other evaluation criteria are comparable, the following areas may be considered in evaluating offers:
 - Creation of local employment opportunities
 - More readily available servicing support
 - More convenient communications for contract management
 - Economic growth within the local area
 - Benefit to Council of associated local commercial transaction
2. Council may accept a tender, quote or offer from a local supplier in preference to a comparable tender or offer from a non-local supplier even if the tender or offer from a non-supplier has been assessed as more favourable in terms of one or more of the

assessment criteria applied (including but not limited to price), so long as the overall differences are not substantial, and so long as it is clear that the selected local supplier can meet Council's requirements at an acceptably high standard which is generally comparable to that of other offers.

In this policy a 'local supplier' is a supplier which:

- Is beneficially owned by persons who are residents or ratepayers in the local government area of Murweh Shire Council, or
- Has its principle place of business within the local government area of Murweh Shire Council, or
- Otherwise has a place of business within the local government area of Murweh Shire Council which solely or primarily employs persons who are residents or ratepayers of the local government area.

A 'non-local supplier' is a supplier which is not a local supplier.

4.9 Exemption from requirement to tender or quote

In accordance with Sections 229-235 of the *Local Government Regulation 2012* Council can enter a contract to a value above \$200,000 without a tender or a contract above \$15,000 and less than \$200,000 without seeking quotations if:

- (a) Council resolves that it is satisfied that there is only one supplier reasonably available; or
- (b) Council resolves that the services being sought are of such a specialised or confidential nature that it would be impractical or disadvantageous to seek quotations or tenders; or
- (c) A genuine emergency exists; or
- (d) The contract is for purchase of goods and is made by auction; or
- (e) The contract is for the purchase of second hand goods; or
- (f) The contract is made with a person on an approved contractor list; or
- (g) The contract is made with a supplier from a register of prequalified suppliers; or
- (h) The contract is made with a supplier from a register of preferred supplier; or
- (i) The contract is made under a LGA Arrangement i.e. Local Buy; or
- (j) The contract is made under an arrangement with a government body.

4.10 Evaluation of offers

In accordance with Section 104 of the *Local Government Act 2009* Council will accept the offer most advantageous to it. In deciding which offer is most advantageous Council will have regard for sound contracting principles. All offers will be evaluated on appropriate selection criteria. Typical selection criteria may include, but are not limited to compliance with specifications, price, suitability for purpose, delivery, stock holding, product support and training, availability of guarantees of goods and services quality, quality assurance status and past performance, experience, knowledge and ability to perform of the supplier.

Tender documents shall include selection criteria and the evaluation will be completed by the responsible officer and a report on the tender/quotation must be prepared and a recommendation made to Council for approval where required Council will pay a price premium of up to 5% for goods or services from within the local area assuming all other selection criteria are equal.

4.11 Goods and services tax (GST)

Council will compare pricing of tenders or quotations on the basis of net cost to Council after input tax credits are claimed.

4.12 Disposal of valuable non-current assets

In accordance with Section 227 of the *Local Government Regulation 2012* Council will dispose valuable noncurrent assets by auction or inviting tenders.

A valuable non-current asset is—

- (a) Land; or
- (b) Another non-current asset that has an apparent value that is equal to or more than the following limits;
 - for plant or equipment—\$5,000;
 - for another type of non-current asset—\$10,000

4.13 Exemption from disposal by auction or tender

In accordance with *Local Government Regulation 2012* goods with an apparent value of less than the above thresholds do not have to be auctioned or tendered and can be disposed of at the discretion of the CEO. In exercising this discretion the CEO will have consideration to the following principles:-

- (a) Open and effective competition;
- (b) The best return for Council;
- (c) Environmental protection; and
- (d) Ethical behaviour and fair dealing.

4.14 Exemption to disposal by tender or auction

In accordance with Section 236 of the *Local Government Regulation 2012* Council may dispose of non-current assets other than by tender or auction if:

- (a) The disposal is to a government body; or
- (b) The disposal is to a community organisation that is a non-profit entity or exists for a public purpose; or
- (c) The non-current asset has been offered for sale by tender or auction but was not sold; and
- (d) Is sold for more than the highest tender or auction bid that was received; or
- (e) For non-current assets other than land, the disposal is by way of a trade-in for the supply of goods or services to Council.
- (f) The Minister exempts Council from complying with section 236 of the *Local Government Regulation 2012*.

4.15 Ethical behaviour

Officers undertaking a purchasing responsibility must act ethically and must be seen by all parties involved in a purchasing transaction (internally within Council and externally in the market place) to be acting ethically.

Officers with procurement responsibilities are to behave with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives.

Council officers with procurement responsibilities are to advance the interests of Council in all transactions with suppliers' representatives and act in accordance with the policies and procedures contained herein. Officers must not release information, including names of tenderers to other tenderers, prior to the opening of a tender.

4.16 Publishing details of particular contracts

In accordance with Section 237 *Local Government Regulation 2012*, Chapter 6 Contracting, Part 4 Publishing details of particular contracts; Council will as soon as practicable after entering a contract worth \$200,000 or more (exclusive of GST):

- (a) Publish the relevant details of the contract on Council's website; and
- (b) Display the relevant details of the contract in a conspicuous place in Council's public office.

The relevant details must be published or displayed for a period of at least 12 months.

Relevant details, of a contract, means the following:

- (a) The person with whom Council has entered into the contract;
- (b) The value of the contract;
- (c) The purpose of the contract. Example— the particular goods or services to be supplied under the contract.

4.17 Splitting orders

Council officers are prohibited from splitting orders for the purposes of acquiring goods or services above their delegated financial and procurement levels, or to avoid the necessity to obtain quotes or calls for tenders.

4.18 Repeat orders

Council officers must identify and assess the total likely requirements of the Council over a given period. Where repeat orders are required from a single supplier and are estimated to exceed \$10,000 consideration must be given to establishing an appropriate purchasing arrangement.

5. Variations

Murweh Shire Council reserves the right to vary, replace or terminate this policy from time to time.

6. Audit and Review

This policy shall be reviewed every three years or as required by changes to process of legislation, relevant Standards and industry best practice.

7. References

- *Local Government Act 2009* Chapter 4, Part 3, Section 104 Financial Management Systems
- *Local Government Regulation 2012* Chapter 6, Part 3 Default contracting procedures
- *Local Government Regulation 2012* Chapter 5, Part 6 Spending



Financial Hardship Policy

Policy No:	FIN-007
Council Resolution Ref:	
Responsible Officer:	Director of Corporate Services
Date Adopted:	
Review Date:	June 2021
Version No:	2

1. Purpose

The Purpose of this policy is to provide guidelines for Murweh Shire Council (MSC) to ensure that a fair and consistent approach is followed in providing assistance to those ratepayers who suffer genuine financial hardship in regard to the payment of their rates and charges, deferring payment of rates and charges and the application of penalty interest to overdue rates & charges.

This policy recognises that due to exceptional circumstances, ratepayers may at times encounter difficulty in paying their rates and charges. The Local Government Regulation 2012 allows Council to provide a range of measures to assist those ratepayers.

This policy prescribes the procedures to be followed in providing financial concessions to those *ratepayers and debtors who are suffering genuine financial hardship with the payment of their rates and /or other charges.*

2. Commencement of Policy

This Policy will commence on adoption. It replaces all other specific Financial Hardship policies of Council (whether written or not).

3. Application

This policy applies to eligible ratepayers within the Murweh Shire Council Local Government area who are experiencing genuine financial difficulties in paying their rates and charges.

4. Definitions

Concession	for rates or charges, means a concession granted under chapter 4, part 10 LG Regulation 2012
Ratepayer	is a person who is liable to pay rates or charges
Rates	includes any interest accrued, or premium owing, on the rates.

5. Objectives

5.1 Objective

The objectives of this policy are:

1. To provide financial assistance to ratepayers and other debtors who are experiencing genuine financial hardship with the payment of their rates and charges.

2. To provide a decision making framework for the appropriate assessment of all financial hardship applications.
3. To fulfil the statutory requirements of the Local Government Regulation 2012 and other relevant legislation in relation to the recovery of rates, charges, fees and other debts.

5.2 Hardship Criteria

The following conditions apply to all applications under this policy:

- That the property for which the hardship application relates is the principal place of residency or occupancy of the applicant.
- That the actual hardship exists and is genuine.

5.3 Application

Ratepayers seeking concessions for financial hardship are to submit a written application in the form of a letter outlining their particular circumstances. The application will be reviewed by the Director Corporate Services with final approval agreed by Council Resolution.

A determination under this policy will be assessed against financial data provided by the applicant.

Supporting documentation may include but is not limited to:

- Copy of recent bank statements for all accounts
- Details of all income and expenditure (monthly budget analysis)
- Letter confirming financial hardship from a recognised financial counsellor or financial planner.

All applications for hardship caused through revaluation must be received within 2 months of the due date for payment of the first instalment notice where the new valuation has taken effect.

5.4 Procedures

The following procedures will be followed with all financial hardship concessions:

- Any mutually acceptable repayment schedules have a maximum 12 month term.
- All repayment schedules are to be reviewed at the end of each 6 month period and upon the raising of further rates and charges.
- Any future rates and charges raised against a property are due and payable on the due dates.
- Interest is charged and then written off where a repayment schedule is adhered to and the arrangement provides for accrued interest to be waived.
- Where a scheduled repayment default occurs, the levying of interest charges are to be reactivated from the last payment made in accordance with the repayment schedule. The ratepayer will be contacted in regard to the repayment default.

5.5 Amount of Hardship Concession

The amount of any financial hardship concession will be determined on the merits of the particular application but will generally be limited to the waiving of interest charges that would otherwise be applicable during the period of a mutually acceptable repayment arrangement.

6. Variations

Murweh Shire Council reserves the right to vary, replace or terminate this policy from time to time.

7. Audit and Review

This policy shall be reviewed every three years or as required by changes to process of legislation, relevant Standards and industry best practice.

8. References & Related Documents

Local Government Regulation 2012, Part 10 Concessions sections 119 to 122

Revenue Statement 2019-2020

Murweh Shire Council

COST RECOVERY FEES & COMMERCIAL CHARGES 2019-2020

CONTENTS

Building & Plumbing Works	3-9
1. Single Dwelling Building Work: Refundable Building/Street Bond: Plumbing Work: Water Connection: Sewerage Connection:	3-4
2. Units/Commercial/Industrial (New) Plumbing Work: Water Connection: Health:	5-6
3. Roofed Pergola, Patio, Carport, Domestic Shed & Garage Plumbing Work:	6
4. Enclosed Alterations and Additions to Dwelling Building Work: Assessment/inspection Fee: Plumbing Work:	7
5. Swimming Pools Building Work: Health Assessment:	7-8
6. Demolitions Plumbing Work: Health Assessment:	8
7. House Removal Preliminary Approval: Plumbing Work:	8-9
8. Amended Building / Plumbing Plan	9
Licences Accommodation; Food Premises; Footpath; ERA; Higher Risk Personal Appearance; Vendors	9
Animals Agistment Fees; Impounding Fees; Registration Fees; Anti Barking Collar; Dog/Cat Trap; Horse Stables	9-10
Rate Searches	11
Town Planning Fees Material Change of Use (Rezoning)	11
Cemetery Fees Columbarium Internment of Ashes:	11
Showgrounds Fees	11-12
Swimming Pool Charges	12-13

Racecourse Complex Warrego Room: Newmarket Bar: Outside Bar: Racetrack Hill: Kitchen Hire: Coldroom Hire: Stage Lighting:	13-14
Town Halls Charleville; Augathella; Morven	15
Grid Application Fees	15
Local Law	15
Annual Report	15
Chair Hire	15
Port-a-Loo Hire	15
Wheelie Bins	15
Charleville Cosmos & Information Centre	16
Morven Museum	17
Charleville Aerodrome	19

DESCRIPTION	GST	LG Act 2009	2019/2020
BUILDING & PLUMBING WORKS CAN BE OBTAINED ON REQUEST			
Archival fee	No GST	s97(2)(a)	\$ 126.00
Building Classification Certificate	No GST	s97(2)(a)	\$ 95.00
Building Application - Special Meeting fee	No GST	s97(2)(a)	\$ 154.00
Disposal of Construction/Inert Material			
1-5 tonne per load	GST	s262(3)(c)	\$ 55.00
5-8 tonne per load	GST	s262(3)(c)	\$ 72.00
Over 8 tonne per load	GST	s262(3)(c)	\$ 126.00
BUILDING AND PLUMBING WORKS			
1 SINGLE DWELLING			
Building Work			
Lodgement Fees	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement and assessment fees	No GST	s97(2)(e)	\$ 54.00
Assessment/Inspection Up to 250m2			
Assessment/Inspection Greater than 250m2	GST	s97(2)(e)	\$ 168.00
Private Certification - Archival Fee only	No GST	s97(2)(e)	\$ 126.00
Inspection Fees (up to and including 50kms) Inspections			
4 inspections	GST	s97(2)(e)	\$ 505.00
3 inspections	GST	s97(2)(e)	\$ 368.00
2 inspections	GST	s97(2)(e)	\$ 268.00
1 inspection	GST	s97(2)(e)	\$ 136.00
Inspections Fees (up to and including 100kms) Inspections			
4 inspections	GST	s97(2)(e)	\$ 1,008.00
3 inspections	GST	s97(2)(e)	\$ 738.00
2 inspections	GST	s97(2)(e)	\$ 505.00
1 inspection	GST	s97(2)(e)	\$ 264.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 126.00
Additional to standard inspections fees (outside urban area) - per inspection	GST	s97(2)(e)	\$ 168.00
Refundable Building/Street Bond \$760.00 for all relocation & demolitions.			
Plumbing Work			
Lodgement Fee (If not lodged with a building application)	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement and assessment fees	No GST	s97(2)(e)	\$ 54.00
Assessment/Inspection Fees Per fixture	GST	s97(2)(e)	\$ 66.00
Minimum Fee	GST	s97(2)(e)	\$ 195.00
Household Sewerage Treatment Plant (additional charge)	No GST	s97(2)(e)	\$ 268.00
Design of Septic and/or Sullage trench - per system	No GST	s97(2)(e)	\$ 268.00
Additional to standard inspections fees (outside urban area) - per inspection	GST	s97(2)(e)	\$ 168.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Water Connection			
Up to 20mm	No GST	s262(3)(c)	\$ 827.00
Additional cost per meter of water service greater than 5m in length to boundary of property	No GST	s262(3)(c)	\$ 34.00
NOTE: Water service greater than 20mm to domestic premises to be approved by Council			
Sewerage Connection			
Assessment and Installation of sewer connection	No GST	s262(3)(c)	\$ 1,020.00

DESCRIPTION	GST	LG Act 2009	2019/2020
2 UNITS/COMMERCIAL/INDUSTRIAL (NEW)			
Lodgement Fees	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement Fee	No GST	s97(2)(e)	\$ 81.00
Assessment/Inspection Fees- all charges, including alterations			
Tenancy Fitout	GST	s97(2)(e)	\$ 322.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Additional to standard inspections fees (outside urban area) per inspection	GST	s97(2)(e)	\$ 161.00
Plumbing Work			
Lodgement Fee - If no building application is lodged	No GST	s97(2)(e)	\$ 81.00
Assessment/Inspection fees /per fixture - (Owner to provide plan)	No GST	s97(2)(e)	\$ 81.00
Minimum fee	No GST	s97(2)(e)	\$ 268.00
Additional to standard inspections fees (outside urban area) - per inspection	GST	s97(2)(e)	\$ 168.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Water connection			
Up to 20mm	No GST	s262(3)(c)	\$ 827.00
Up to 25mm	No GST	s262(3)(c)	\$ 1,007.00
Up to 40mm	No GST	s262(3)(c)	\$ 1,545.00
Up to 50mm	No GST	s262(3)(c)	\$ 2,117.00
Up to 100mm	No GST	s262(3)(c)	\$ 8,731.00
NOTE: Additional cost per meter - water service greater than 5m	No GST	s262(3)(c)	\$ 136.00
in length to boundary of property			
Cost of main extension - per meter	No GST	s262(3)(c)	\$ 136.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Health			
Lodgement Fee	No GST	s97(2)(e)	\$ 54.00
Re-Lodgement and assessment fees	No GST	s97(2)(e)	\$ 40.00
Assessment and inspection	GST	s97(2)(e)	\$ 202.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 100.00
Fire fighting service (Hose Reel, Hydrant)	No GST	s97(2)(e)	\$ 81.00
Registration of Backflow Prevention Device (per testable device)	No GST	s97(2)(e)	\$ 54.00
Trade waste assessment and inspection (per fixture)	GST	s97(2)(e)	\$ 99.00
Port-a-loo (per day)	No GST	s97(2)(e)	\$ 49.00
3 ROOFED PERGOLA, PATIO, CARPORT, DOMESTIC SHED & GARAGE			
Lodgement Fees	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement Fee	No GST	s97(2)(e)	\$ 40.00
Assessment/inspection Fee	GST	s97(2)(e)	\$ 202.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Plumbing Work			
Lodgement Fee if not lodged with building works	No GST	s97(2)(e)	\$ 81.00
Assessment/ Inspection Fee			
Extra Fixtures - (owner to provide plan)	GST	s97(2)(e)	\$ 66.00
Extra fixture - (council to provide plan)	GST	s97(2)(e)	\$ 99.00
Drainage alteration only, no extra fixtures	GST	s97(2)(e)	\$ 136.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Minimum Fee	GST	s97(2)(e)	\$ 136.00

DESCRIPTION	GST	LG Act 2009	2019/2020
4 ENCLOSED ALTERATIONS AND ADDITIONS TO DWELLING			
Building Work			
Lodgement Fees	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement Fee	No GST	s97(2)(e)	\$ 40.00
Assessment/inspection Fee - all classes including alterations			
up to 50m2 - 1 inspection	GST	s97(2)(e)	\$ 335.00
Greater than 250m2 - 1 Inspection	GST	s97(2)(e)	\$ 404.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Additional to standard inspections fees (outside urbam area)	GST	s97(2)(e)	\$ 168.00
Plumbing Work			
Lodgement Fee if not lodged with building works	No GST	s97(2)(e)	\$ 81.00
Lodgement Fee	No GST	s97(2)(e)	\$ 40.00
Assessment/inspection Fee	GST	s97(2)(e)	\$ 66.00
Extra Fixtures - (owner to provide plan)	GST	s97(2)(e)	\$ 66.00
Extra fixture - (council to provide plan)	GST	s97(2)(e)	\$ 99.00
Drainage alteration only, no extra fixtures	GST	s97(2)(e)	\$ 136.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Minimum Fee	GST	s97(2)(e)	\$ 136.00
5 SWIMMING POOLS			
Building Work			
Lodgement Fees	No GST	s97(2)(e)	\$ 81.00
Re-Lodgement Fee	No GST	s97(2)(e)	\$ 40.00
Assessment/inspection Fee In-ground Pool (final inspection)	GST	s97(2)(e)	\$ 268.00
Above ground (final inspection)	GST	s97(2)(e)	\$ 268.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Reinforcing inspection (if requested)	GST	s97(2)(e)	\$ 136.00
Advice on compliance of existing fences	GST	s97(2)(e)	\$ 136.00
Additional to standard inspections fees outside urban area	GST	s97(2)(e)	\$ 168.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 136.00
Health Assessment			
Domestic	GST	s97(2)(a)	\$ 81.00
Commercial	GST	s97(2)(a)	\$ 168.00
Cost per re-inspection of defective work	GST	s97(2)(a)	\$ 136.00
6 DEMOLITIONS			
Lodgement Fees	No GST	s262(3)(c)	\$ 81.00
Administrative Fee and Inspection	GST	s262(3)(c)	\$ 335.00
Bond (refundable after site cleaned and inspected)	No GST	s262(3)(c)	\$ 807.00
Plumbing Work			
Sewer disconnection inspection	GST	s97(2)(e)	\$ 81.00
Water supply disconnection inspection	GST	s97(2)(e)	\$ 81.00
Health Assessment			
Domestic	GST	s97(2)(a)	\$ 81.00
Commercial	GST	s97(2)(a)	\$ 168.00
Cost per re-inspection of defective work	GST	s97(2)(a)	\$ 136.00
7 HOUSE REMOVAL			
Preliminary Approval			
Lodgement Fees	No GST	s262(3)(c)	\$ 81.00
Amenity and Aesthetics	No GST	s262(3)(c)	\$ 404.00
Bond (refund after site cleaned and inspected)	No GST	s262(3)(c)	\$ 807.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Plumbing Work			
Sewer disconnection inspection	GST	s97(2)(e)	\$ 81.00
Water supply disconnection inspection	GST	s97(2)(e)	\$ 81.00
8 AMENDED BUILDING / PLUMBING PLAN			
Minor amendments Class 1 and 10	GST	s97(2)(e)	\$ 99.00
Minor amendments Class 2 to 9	GST	s97(2)(e)	\$ 235.00
LICENCES - ENVIRONMENTAL HEALTH SERVICES - All Licences are valid from 1/9/16 to 31/8/2017			
Accommodation Annual Registration Hotel	No GST	s97(2)(a)	\$ 368.00
Motel	No GST	s97(2)(a)	\$ 214.00
Caravan Parks Annual License	No GST	s97(2)(a)	\$ 202.00
Food Premises			
Food Licence	No GST	s97(2)(a)	\$ 119.00
Reinspection of food premises	No GST	s97(2)(a)	\$ 88.00
Footpath - Annual Licence Valid from 1/9/2017 till 31/8/2018			
Placement of signage/booth/stall permitted 1.2m from shop front only (Public liability Insurance must be presented)	No GST	s97(2)(a)	\$ 84.00
Higher Risk Personal Appearance Licence			
Skin piercing & tattoos	No GST	s97(2)(a)	\$ 50.00
Vendors Licence - Valid from 01/09/2017 till 31/08/2018			
Local Resident	No GST	s97(2)(a)	\$ 41.00
Itinerant	No GST	s97(2)(a)	\$ 114.00
ERA - Annual Licence	No GST	s97(2)(a)	\$ 161.00
ANIMALS			
Agistment Fees on Reserves and Commons - Domestic Users			
Horses/cattle	GST	s97(2)(a)	\$ 3.00
Cattle Tailing	GST	s97(2)(a)	\$ 23.00
Sheep	GST	s97(2)(a)	\$ 5.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Agistment Fees on Reserves and Commons - Commercial Users			
Horses/Cattle	GST	s97(2)(a)	\$ 3.00
Cattle Tailing	GST	s97(2)(a)	\$ 36.00
Sheep	GST	s97(2)(a)	\$ 6.00
Impounding Fees for Stock on Reserves and Commons			
Sheep - A charge at the rate of \$1.80 per head for every 24 hours or part there of from the time of seizure plus any cost incurred in effecting the seizure of the stock with a minimum total charge as set out.	No GST	s97(2)(d)	\$ 168.00
Horses and Cattle - A charge at the rate of \$18.00 per head for every 24 hours or part there of from the time of seizure plus any cost incurred in effecting the seizure of the stock with a minimum total charge as set out.	No GST	s97(2)(d)	\$ 168.00
Dogs			
2 dogs only permitted per household (register at 6 months of age)			
Desexed and Micro-chipped (Certificate must be presented) Life Time Fee	No GST	s97(2)(a)	\$ 24.00
Registration for 1st dog (not desexed)	No GST	s97(2)(a)	\$ 82.00
Registration for 2nd dog (not desexed)	No GST	s97(2)(a)	\$ 108.00
Replacement Dog Tag	No GST	s97(2)(a)	\$ 5.00
Impoundment - Release Fee 1st Offence Registered Dog	No GST	s97(2)(d)	\$ 77.00
1st Offence Unregistered Dog	No GST	s97(2)(d)	\$ 238.00
2nd Offence for any Dog	No GST	s97(2)(d)	\$ 404.00
Anti Barking Collar - Bond \$50			
Refundable bond fee only			
Dog /Cat Trap - Bond \$50			
Refundable bond fee only			
Horse Stables			
Annual Licence (for existing horse stables only)	No GST	s97(2)(a)	\$ 84.00

DESCRIPTION	GST	LG Act 2009	2019/2020
RATE SEARCHES			
Basic Rate Search	No GST	s97(2)(e)	\$ 84.00
Full Rate Search (24 hour turn around)	No GST	s97(2)(e)	\$ 169.00
Building Classification	No GST	s97(2)(e)	\$ 96.00
Building Compliance Report	No GST	s97(2)(e)	\$ 96.00
Limited Town Plan Report	No GST	s97(2)(e)	\$ 168.00
Water Meter Reading	No GST	s97(2)(e)	\$ 23.00
Health Inspection	No GST	s97(2)(e)	\$ 111.00
TOWN PLANNING FEES			
Reconfiguration of a Lot to divide one block into two	No GST	s97(2)(e)	\$ 289.00
Each additional block	No GST	s97(2)(e)	\$ 95.00
Resealing Survey Plan	No GST	s97(2)(e)	\$ 95.00
Material Change of Use (Rezoning)			
MCU standard application	No GST	s97(2)(e)	\$ 141.00
Application fee including Public Notification	No GST	s97(2)(e)	\$ 818.00
Certificate	No GST	s97(2)(e)	\$ 72.00
Certificate of Town Plan Approval for Commercial Premises only	No GST	s97(2)(e)	\$ 185.00
CEMETERY FEES			
Single adult grave (Week days only)	GST	s262(3)(c)	\$ 698.00
Child's grave Infant to 12 years (Week days only)	GST	s262(3)(c)	\$ 623.00
Reserved Grave Application	GST	s262(3)(c)	\$ 38.00
Monumental Fees	GST	s262(3)(c)	\$ 54.00
Internment of Cremated Remains	GST	s262(3)(c)	\$ 183.00
Lawn cemetery plot including standard plaque (included in price)	GST	s262(3)(c)	\$ 1,062.00
Columbarium Internment of Ashes			
Provision of and placement of a standard plaque included in price	GST	s262(3)(c)	\$ 275.00
SHOWGROUNDS - All functions must pay \$500 Bond			
Functions (including camping of people of function) per day	GST	s262(3)(c)	\$ 180.00
Camping - Vehicles only per veicle per night	GST	s262(3)(c)	\$ 28.00
Annual Show	GST	s262(3)(c)	\$ 1,920.00
Use of Showgrounds (including oval/toilets) per day	GST	s262(3)(c)	\$ 153.00
Use of Showgrounds (including oval/toilets) per half day	GST	s262(3)(c)	\$ 82.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Horse Stalls - per horse per week	GST	s262(3)(c)	\$ 19.00
Pony Club Area - per annum	GST	s262(3)(c)	\$ 191.00
Cattle Yards - Community event (eg. Campdraft)	GST	s262(3)(c)	\$ 118.00
Sale type event	GST	s262(3)(c)	\$ 335.00
Pavilion - per day	GST	s262(3)(c)	\$ 404.00
Pavilion - per half day	GST	s262(3)(c)	\$ 195.00
Camping in Pavilion (on application) per person per night	GST	s262(3)(c)	\$ 10.00
Kitchen (Pavilion) - per day	GST	s262(3)(c)	\$ 202.00
- per half day	GST	s262(3)(c)	\$ 99.00
Night Hire (Oval) not including metered lights - per hour	GST	s262(3)(c)	\$ 19.00
Bar - per day	GST	s262(3)(c)	\$ 99.00
- per half day	GST	s262(3)(c)	\$ 54.00
Kiosk (not available for food preparation)			
Circus			
Showgrounds - per day	GST	s262(3)(c)	\$ 470.00
Whirlygigs (casual) - per day	GST	s262(3)(c)	\$ 102.00
Racecourse Stables			
Race Meetings	GST	s262(3)(c)	\$ 692.00
Horse Stables - Inside - per horse per week	GST	s262(3)(c)	\$ 16.00
SWIMMING POOL CHARGES			
Daily Sessions:			
Adults	GST	s262(3)(c)	\$ 2.00
Students up to & including 18 years	GST	s262(3)(c)	\$ 1.00
Non swimming observers	GST	s262(3)(c)	\$ 1.00
Children under school supervision	GST	s262(3)(c)	\$ 1.00
Season Tickets:			
Adults	GST	s262(3)(c)	\$ 173.00
Family	GST	s262(3)(c)	\$ 291.00
Children	GST	s262(3)(c)	\$ 58.00
Eligible Pensioners	GST	s262(3)(c)	\$ 58.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Hire Fees:			
Swimming Clubs or similar (after 5pm) - per hour	GST	s262(3)(c)	\$ 35.00
Private Functions eg. Christmas Parties - per hour	GST	s262(3)(c)	\$ 35.00
School Swimming Carnivals - per day or part thereof	GST	s262(3)(c)	\$ 291.00
RACECOURSE COMPLEX - All functions must pay \$500 Bond			
Warrego Room (No Foodstuffs & Drinks)			
Half day hire	GST	s262(3)(c)	\$ 148.00
Day (6am - 6pm)	GST	s262(3)(c)	\$ 297.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 322.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 54.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 550.00
Warrego Room (Foodstuffs & Drinks)			
NOTE - SERVING OF LIQUOR IS PERMITTED ONLY FROM OUTSIDE BAR AREA			
(Consumption of liquor is permitted inside Warrego Room)			
Day (light refreshments, no liquor) (6am - 6pm)	GST	s262(3)(c)	\$ 316.00
Half day Hire	GST	s262(3)(c)	\$ 157.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 611.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 53.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 1,007.00
Rehearsals/Decorations (only if no bookings received)	GST	s262(3)(c)	\$ 47.00
Newmarket Bar (No foodstuffs & drinks)			
Day (6am - 6pm)	GST	s262(3)(c)	\$ 148.00
Half Day	GST	s262(3)(c)	\$ 72.00
Night (6pm - 12 Midnight)	GST	s262(3)(c)	\$ 153.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 53.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 322.00
Newmarket Bar (Foodstuffs and Drinks)			
Day (6am - 6pm)	GST	s262(3)(c)	\$ 297.00
Half Day	GST	s262(3)(c)	\$ 148.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 404.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 53.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 505.00

DESCRIPTION	GST	LG Act 2009	2019/2020
Outside Bar (Foodstuffs & drinks) Day Hire	GST	s262(3)(c)	\$ 168.00
Half Day hire	GST	s262(3)(c)	\$ 84.00
Night hire	GST	s262(3)(c)	\$ 308.00
Racetrack Hill (eg. Open air concerts)	GST	s262(3)(c)	\$ 583.00
Meeting room (fish bowl)			
Day	GST	s262(3)(c)	\$ 18.00
Night	GST	s262(3)(c)	\$ 41.00
Kitchen Hire (for preparation of food) per day	GST	s262(3)(c)	\$ 289.00
Kitchen hire included in normal hire for once day or night.			
Charge is applicable if the use of the coldroom extends to either the day prior to or after the event.			
Coldroom Hire (Power Charge)	GST	s262(3)(c)	\$ 47.00
Coldroom hire included in normal hire for one day or night. Charge is applicable if the use of the coldroom extends to either the day prior			
Stage Lighting			
Local Organisation	GST	s262(3)(c)	\$ 235.00
Non-Local Organisation	GST	s262(3)(c)	\$ 297.00
PA System - \$250 Bond Required			
Speakers & Micro-phones	GST	s262(3)(c)	\$ -
COSTS FOR DAMAGE TO RACEVIEW COMPLEX			
Parquetry Floor (beer spillage - inside bar, gouges, etc)	GST	s262(3)(c)	\$ 268.00
Additional Cleaning	GST	s262(3)(c)	\$ 108.00
Table Damage - actual cost to replace table			
Chair Damage - 50% of cost of new chair			
BOND \$500.00 All monies must be paid prior to event			

DESCRIPTION	GST	LG Act 2009	2019/2020
TOWN HALL - CHARLEVILLE - All functions must pay \$200 BOND			
Charleville Town Hall Hire - no foodstuff & drinks	GST	s262(3)(c)	\$ 95.00
Half Day - (No more than 6 hours duration)	GST	s262(3)(c)	\$ 47.00
Town Hall Hire - foodstuffs & drinks	GST	s262(3)(c)	\$ 148.00
Rehearsals for plays etc - Day	GST	s262(3)(c)	\$ 8.00
(Local organisations) - Night	GST	s262(3)(c)	\$ 17.00
Public Meetings	GST	s262(3)(c)	\$ 40.00
Travelling Shows (Commercial ventures must apply to Council)	GST	s262(3)(c)	\$ 268.00
AUGATHELLA & MORVEN TOWN HALLS - Local functions must pay \$100 Bond			
Travelling Shows are required to pay \$200 Bond			
Town Hall Hire - No foodstuff & drinks	GST	s262(3)(c)	\$ 54.00
Town Hall Hire - Foodstuff & drinks	GST	s262(3)(c)	\$ 114.00
Supper Room - Morven Only	GST	s262(3)(c)	\$ 12.00
N.B Public Meetings in Augathella and Morven Town Halls will not be required to pay Bond money.			
GRID APPLICATION FEES			
	GST	s262(3)(c)	\$ 52.00
LOCAL LAW copy per sheet			
Annual Report	No GST	s97(2)(a)	\$ 82.00
ANNUAL REPORT	No GST	s97(2)(a)	\$ 20.00
CHAIR HIRE - \$100 Refundable Bond			
Private Hire	GST	s262(3)(c)	\$ 1.00
Commercial Hire	GST	s262(3)(c)	\$ 1.00
PORT-A-LOO HIRE - \$100 Refundable Bond			
Per day rate	GST	s262(3)(c)	\$ 49.00
WHEELIE BINS			
Wheelie Bins Charleville (large)	GST	s262(3)(c)	\$ 102.00
Wheelie Bins Augathella and Morven (small)	GST	s262(3)(c)	\$ 64.00

DESCRIPTION	GST	LG Act 2009	2019/2020
CHARLEVILLE COSMOS CENTRE & VISITOR INFORMATION CENTRE - effective 1 Novemmbber 2019			
General Observatory Session Entry Fees			
Adult	GST	s262(3)(c)	\$ 29.00
Senior/Student	GST	s262(3)(c)	\$ 27.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 19.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 71.00
Small & Personalised Observatory Session Entry Fees			
Adult	GST	s262(3)(c)	\$ 66.00
Astronomy By Day Entry Fees			
Adult/Senior/Students	GST	s262(3)(c)	\$ 10.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 8.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 29.00
Sun Viewing Entry Fees			
Adult/Senior/Students	GST	s262(3)(c)	\$ 15.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 10.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 41.00
Cosmos Package Deals			
Solar System Package Entry Fees			
Adult	GST	s262(3)(c)	\$ 21.00
Senior/Student	GST	s262(3)(c)	\$ 21.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 14.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 57.00
Astronomers Package Entry Fees			
Adult	GST	s262(3)(c)	\$ 40.00
Senior/Student	GST	s262(3)(c)	\$ 39.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 26.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 105.00
Galaxy Package Entry Fees			
Adult	GST	s262(3)(c)	\$ 50.00
Senior/Student	GST	s262(3)(c)	\$ 48.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 34.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 134.00
Top Secret WWII Tour - per person entry fee	GST	s262(3)(c)	\$ 15.00
Audio Heritage Trail (CD)	GST	s262(3)(c)	\$ 5.00
Postage (Souvenirs)			
Flat Rate, Small items	GST	s262(3)(c)	\$ 9.00
Larger Items	GST	s262(3)(c)	On request

DESCRIPTION					GST	LG Act 2009	2019/2020
MORVEN							
Historical Museum & Miniature Building Display - Adult Entry Fee					GST	s262(3)(c)	\$ 2.00
CHARLEVILLE AERODROME							
						2019-2020	
Hangarage Charges	GST	LG Act	CLASS	FLOOR AREA M2	DAILY \$	WEEKLY \$	MONTHLY \$
	GST	s262(3)(c)	A	up to 60	\$ 8.40	\$ 33.00	\$ 130.20
	GST	s262(3)(c)	B	61-100	\$ 10.10	\$ 42.80	\$ 174.10
	GST	s262(3)(c)	C	101-150	\$ 11.80	\$ 56.10	\$ 225.50
	GST	s262(3)(c)	D	151-200	\$ 12.90	\$ 69.10	\$ 273.50
	GST	s262(3)(c)	E	201-250	\$ 15.30	\$ 83.50	\$ 334.20
	GST	s262(3)(c)	F	251-300	\$ 19.00	\$ 110.90	\$ 436.90
	GST	s262(3)(c)	G	301-350	\$ 22.60	\$ 136.10	\$ 546.80
	GST	s262(3)(c)	H	351-450	\$ 26.10	\$ 162.30	\$ 648.20
	GST	s262(3)(c)	I	451-550	\$ 30.80	\$ 187.40	\$ 749.70
	GST	s262(3)(c)	J	551-650	\$ 34.70	\$ 214.70	\$ 859.60
	GST	s262(3)(c)	K	651-750	\$ 38.00	\$ 239.80	\$ 1,219.10
	GST	s262(3)(c)	L	751-850	\$ 41.60	\$ 266.10	\$ 1,063.70
	GST	s262(3)(c)	M	851-950	\$ 45.40	\$ 292.50	\$ 1,165.50
	GST	s262(3)(c)	O	Each 100 over 950	\$ 3.70	\$ 18.30	\$ 73.20

CHARLEVILLE AIRPORT PASSENGER FEES & LANDING CHARGES – 2019/20
(GST applicable and included)

1. Charge levied for airport usage based on the certified maximum take-off weight of the aircraft. A charge may apply to a landing or a departure and is calculated as follows:-
 - i) \$11.30 per tonne, minimum charge \$10.60 for AVTUR fuelled aircraft
 - ii) \$13.70 per engine (flat rate) for AVGAS fuelled aircraft
 - iii) A fee per annum, on application, applicable to AVGAS fuelled aircraft:-

Aircraft (Charleville based including Murweh Shire Ratepayers)	- \$601.70 single engine
	- \$1,038.00 twin engine
Aircraft (not local airport based)	- \$1,038.00 single engine
	- \$1,408.20 twin engine
Local Courier	- \$1,038.00
 - iv) A fee per annum, on application, applicable to landing of helicopters - \$267.00
 - v) Regional Express Head tax: passenger embarking & disembarking Charleville airport a flat fare of \$ 12.60 (single embarking & disembarking)
 - vi) Qantas Link Passenger Fee

Adult	\$ 16.50
Child	\$ 8.40

The charges 2019/2020 require to be renegotiated with 3 months' notice given to Qantas.

2. That for the purpose of establishing liability for charges a flight by an aircraft may be identified by documentation which includes: -
 - a) Flight strip summary used to compile records of movements of aircraft in relation to aerodromes.
 - b) Messages extracted from the Aeronautical Telecommunication Network
 - c) A flight plan submitted to Air Traffic Control
 - d) Information supplied by the Civil Aviation Authority
 - e) Recordings of messages broadcast to or from the aircraft
 - f) Recordings of movement of aircraft by ground staff (Aerodrome Attendant)
3.
 - i) The holder of the certificate of registration for the aircraft as recorded by the Civil Aviation Authority, or
 - ii) Where the aircraft is operated under an airline or cargo licence, by the holder of the licence.
4. That charges and fees are payable by the end of the month in which they are billed, after which they become overdue for payment. That overdue amount attracts a late payment fee

calculated as the greater of \$40.00 or 1.5% of the unpaid amount for each month or part month they remain overdue.

5. That aircraft for which charges are overdue for payment may be prohibited from using the airport, except in a declared emergency.
6. That Avdata Services be engaged to act as agent for the purpose of collecting airport charges, as per their Terms and Conditions.

Murweh Shire Council

Statement of Financial Position

Jun-19 Revised

\$'000

Assets

Current assets	
Cash and cash equivalents	8,067
Trade and other receivables	1,587
Inventories	247
Total current assets	9,901
Non-current assets	
Property, plant & equipment	373,965
Other non-current assets	-
Total non-current assets	373,965
Total assets	383,866

Liabilities

Current liabilities	
Trade and other payables	622
Borrowings	395
Other current liabilities	1,034
Total current liabilities	2,051
Non-current liabilities	
Borrowings	2,139
Provisions	1,353
Total non-current liabilities	3,492
Total liabilities	5,543
Net community assets	378,323

Community equity

Asset revaluation surplus	255,868
Retained surplus	122,455
Total community equity	378,323

Murweh Shire Council

Statement of Cash Flows

Jun-19 Revised

Cash flows from operating activities

Receipts from customers	12,066
Payments to suppliers and employees	(17,863)
Interest received	212
Non-capital grants and contributions	9,654
Borrowing costs	(168)
Payment of provision	-
Net cash inflow from operating activities	3,901

Cash flows from investing activities

Payments for property, plant and equipment	(8,537)
Payments for intangible assets	-
Proceeds from sale of property, plant and equipment	269
Grants, subsidies, contributions and donations	5,597
Net cash inflow from investing activities	(2,671)

Cash flows from financing activities

Repayment of borrowings	(368)
Net cash inflow from financing activities	(368)

Total cash flows

Net increase in cash and cash equivalent held	862
Opening cash and cash equivalents	7,205
Closing cash and cash equivalents	8,067

Murweh Shire Council

Statement of Comprehensive Income

Jun-19 Revised
\$'000

Income

Revenue

Operating revenue

General rates	3,890
Water	1,697
Water consumption, rental and sundries	56
Sewerage	971
Waste management	618
Less: discounts	(593)
Less: pensioner remissions	(96)
Net rates, levies and charges	6,543
Fees and charges	773
Interest received	212
Sales revenue	3,104
Other income	96
Grants, subsidies, contributions and donations	8,447
Total operating revenue	19,174

Capital revenue

Grants, subsidies, contributions and donations	5,597
--	-------

Total revenue	24,771
----------------------	---------------

Capital income

Total capital income	269
----------------------	-----

Total income	25,040
---------------------	---------------

Expenses

Operating expenses

Employee benefits	7,161
Materials and services	7,888
Finance costs	168
Depreciation and amortisation	5,636
Total operating expenses	20,854

Total expenses	20,854
-----------------------	---------------

Net result	4,186
-------------------	--------------

Murweh Shire Council

Statement of Changes in Equity

Jun-19 Revised
\$'000

Asset revaluation surplus

Opening balance	252,275
Net result	na
Increase in asset revaluation surplus	3,593
Closing balance	255,868

Retained surplus

Opening balance	118,269
Net result	4,186
Increase in asset revaluation surplus	na
Closing balance	122,455

Total

Opening balance	370,544
Net result	4,186
Increase in asset revaluation surplus	3,593
Closing balance	378,323

Murweh Shire Council

Statement of Comprehensive Income

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000
Income			
Revenue			
Operating revenue			
General rates	3,965	4,104	4,248
Water	1,731	1,792	1,854
Water consumption, rental and sundries	61	63	65
Sewerage	991	1,025	1,061
Waste management	630	652	675
Less: discounts	(597)	(608)	(619)
Less: pensioner remissions	(99)	(101)	(103)
Net rates, levies and charges	6,681	6,927	7,181
Fees and charges	782	796	810
Interest received	234	239	242
Sales revenue	2,522	2,567	2,614
Other income	288	293	298
Grants, subsidies, contributions and donations	8,065	8,210	8,358
Total operating revenue	18,571	19,033	19,503
Capital revenue			
Grants, subsidies, contributions and donations	12,106	2,742	2,832
Total revenue	30,678	21,775	22,335
Capital income			
Total capital income	300	100	125
Total income	30,978	21,875	22,460
Expenses			
Operating expenses			
Employee benefits	7,359	7,550	7,717
Materials and services	7,061	7,188	7,317
Finance costs	141	116	97
Depreciation and amortisation	5,962	6,401	6,673
Total operating expenses	20,522	21,254	21,804
Total expenses	20,522	21,254	21,804
Net result	10,455	620	656

Murweh Shire Council

Statement of Financial Position

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000
Assets			
Current assets			
Cash and cash equivalents	8,340	8,286	8,425
Trade and other receivables	1,532	1,574	1,613
Inventories	247	247	247
Total current assets	10,119	10,107	10,285
Non-current assets			
Property, plant & equipment	387,515	391,848	396,198
Other non-current assets	-	72	64
Total non-current assets	387,515	391,920	396,262
Total assets	397,634	402,027	406,546
Liabilities			
Current liabilities			
Trade and other payables	736	754	770
Borrowings	273	290	244
Other current liabilities	1,034	1,034	1,034
Total current liabilities	2,043	2,078	2,048
Non-current liabilities			
Borrowings	1,866	1,576	1,332
Provisions	1,353	1,375	1,397
Total non-current liabilities	3,219	2,951	2,729
Total liabilities	5,262	5,029	4,777
Net community assets	392,372	396,998	401,769
Community equity			
Asset revaluation surplus	259,461	263,467	267,582
Retained surplus	132,911	133,531	134,187
Total community equity	392,372	396,998	401,769

Murweh Shire Council Statement of Cash Flows

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000
Cash flows from operating activities			
Receipts from customers	10,295	10,555	10,877
Payments to suppliers and employees	(14,305)	(14,692)	(14,991)
Interest received	234	239	242
Non-capital grants and contributions	8,098	8,196	8,346
Borrowing costs	(141)	(116)	(97)
Payment of provision	-	(5)	(5)
Net cash inflow from operating activities	4,181	4,177	4,372
Cash flows from investing activities			
Payments for property, plant and equipment	(15,839)	(6,800)	(6,900)
Payments for intangible assets	(80)	-	-
Proceeds from sale of property, plant and equipment	300	100	125
Grants, subsidies, contributions and donations	12,106	2,742	2,832
Net cash inflow from investing activities	(3,513)	(3,958)	(3,943)
Cash flows from financing activities			
Repayment of borrowings	(395)	(273)	(290)
Net cash inflow from financing activities	(395)	(273)	(290)
Total cash flows			
Net increase in cash and cash equivalent held	273	(54)	139
Opening cash and cash equivalents	8,067	8,340	8,286
Closing cash and cash equivalents	8,340	8,286	8,425

Murweh Shire Council

Statement of Changes in Equity

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000
Asset revaluation surplus			
Opening balance	255,868	259,461	263,467
Net result	na	na	na
Increase in asset revaluation surplus	3,593	4,006	4,115
Closing balance	259,461	263,467	267,582
Retained surplus			
Opening balance	122,455	132,911	133,531
Net result	10,455	620	656
Increase in asset revaluation surplus	na	na	na
Closing balance	132,911	133,531	134,187
Total			
Opening balance	378,323	392,372	396,998
Net result	10,455	620	656
Increase in asset revaluation surplus	3,593	4,006	4,115
Closing balance	392,372	396,998	401,769

Murweh Shire Council Statement of Comprehensive Income

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000
Income										
Revenue										
Operating revenue										
General rates	3,965	4,104	4,248	4,396	4,551	4,710	4,875	5,046	5,223	5,327
Water	1,731	1,792	1,854	1,919	1,986	2,056	2,128	2,202	2,279	2,325
Water consumption, rental and sundries	61	63	65	68	70	72	75	78	80	82
Sewerage	991	1,025	1,061	1,098	1,137	1,177	1,218	1,260	1,305	1,331
Waste management	630	652	675	699	723	748	775	802	830	846
Less: discounts	(597)	(608)	(619)	(630)	(642)	(653)	(665)	(677)	(689)	(703)
Less: pensioner remissions	(99)	(101)	(103)	(105)	(107)	(109)	(111)	(113)	(115)	(117)
Net rates, levies and charges	6,681	6,927	7,181	7,445	7,719	8,002	8,295	8,599	8,913	9,092
Fees and charges	782	796	810	825	840	855	870	886	902	920
Interest received	234	239	242	248	254	259	270	286	305	312
Sales revenue	2,522	2,567	2,614	2,661	2,709	2,757	2,807	2,857	2,909	2,967
Other income	288	293	298	304	309	315	321	326	332	339
Grants, subsidies, contributions and donations	8,065	8,210	8,358	8,508	8,662	8,817	8,976	9,138	9,302	9,488
Total operating revenue	18,571	19,033	19,503	19,991	20,492	21,005	21,538	22,092	22,664	23,117
Capital revenue										
Grants, subsidies, contributions and donations	12,106	2,742	2,832	2,869	2,906	2,944	2,983	3,023	3,063	3,124
Total revenue	30,678	21,775	22,335	22,860	23,398	23,950	24,521	25,114	25,727	26,241
Capital income										
Total capital income	300	100	125	110	120	125	115	100	100	102
Total income	30,978	21,875	22,460	22,970	23,518	24,075	24,636	25,214	25,827	26,343

Murweh Shire Council
Statement of Comprehensive Income

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000
Expenses										
Operating expenses										
Employee benefits	7,359	7,550	7,717	7,889	8,064	8,243	8,426	8,614	8,805	8,981
Materials and services	7,061	7,188	7,317	7,449	7,583	7,719	7,858	8,000	8,144	8,307
Finance costs	141	116	97	78	63	48	33	20	18	18
Depreciation and amortisation	5,962	6,401	6,673	6,949	7,192	7,442	7,519	7,162	7,409	7,557
Total operating expenses	20,522	21,254	21,804	22,365	22,902	23,453	23,837	23,796	24,375	24,863
Total expenses	20,522	21,254	21,804	22,365	22,902	23,453	23,837	23,796	24,375	24,863
Net result	10,455	620	656	605	616	622	800	1,419	1,452	1,481

Murweh Shire Council
Statement of Financial Position

	Jun-19 Revised \$'000	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000
Assets											
Current assets											
Cash and cash equivalents	8,067	8,340	8,286	8,425	8,533	8,615	8,944	9,514	10,289	10,545	10,756
Trade and other receivables	1,587	1,532	1,574	1,613	1,653	1,689	1,736	1,780	1,825	1,866	1,903
Inventories	247	247	247	247	247	247	247	247	247	247	252
Total current assets	9,901	10,119	10,107	10,285	10,433	10,552	10,927	11,541	12,361	12,658	12,911
Non-current assets											
Property, plant & equipment	373,965	387,515	391,848	396,198	400,683	405,342	409,877	414,458	419,722	425,720	434,234
Other non-current assets	-	-	72	64	56	48	40	32	24	16	16
Total non-current assets	373,965	387,515	391,920	396,262	400,739	405,390	409,917	414,490	419,747	425,736	434,251
Total assets	383,866	397,634	402,027	406,546	411,172	415,942	420,844	426,031	432,108	438,394	447,162
Liabilities											
Current liabilities											
Trade and other payables	622	736	754	770	787	802	821	839	857	873	890
Borrowings	395	273	290	244	226	230	245	100	51	53	54
Other current liabilities	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,055
Total current liabilities	2,051	2,043	2,078	2,048	2,047	2,065	2,100	1,973	1,942	1,960	1,999
Non-current liabilities											
Borrowings	2,139	1,866	1,576	1,332	1,106	876	631	531	479	426	435
Provisions	1,353	1,353	1,375	1,397	1,419	1,441	1,463	1,485	1,507	1,529	1,560
Total non-current liabilities	3,492	3,219	2,951	2,729	2,525	2,317	2,094	2,016	1,987	1,956	1,995
Total liabilities	5,543	5,262	5,029	4,777	4,572	4,383	4,194	3,989	3,929	3,916	3,994
Net community assets	378,323	392,372	396,998	401,769	406,600	411,560	416,650	422,042	428,179	434,478	443,168
Community equity											
Asset revaluation surplus	255,868	259,461	263,467	267,582	271,808	276,152	280,620	285,213	289,931	294,779	301,988
Retained surplus	122,455	132,911	133,531	134,187	134,792	135,407	136,030	136,829	138,248	139,699	141,180
Total community equity	378,323	392,372	396,998	401,769	406,600	411,560	416,650	422,042	428,179	434,478	443,168

Murweh Shire Council Statement of Cash Flows

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000
Cash flows from operating activities										
Receipts from customers	10,295	10,555	10,877	11,207	11,550	11,896	12,262	12,637	13,027	13,287
Payments to suppliers and employees	(14,305)	(14,692)	(14,991)	(15,294)	(15,605)	(15,916)	(16,240)	(16,568)	(16,906)	(17,296)
Interest received	234	239	242	248	254	259	270	286	305	312
Non-capital grants and contributions	8,098	8,196	8,346	8,496	8,651	8,803	8,963	9,124	9,291	9,477
Borrowing costs	(141)	(116)	(97)	(78)	(63)	(48)	(33)	(20)	(18)	(18)
Payment of provision	-	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Net cash inflow from operating activities	4,181	4,177	4,372	4,574	4,782	4,989	5,217	5,453	5,694	5,756
Cash flows from investing activities										
Payments for property, plant and equipment	(15,839)	(6,800)	(6,900)	(7,200)	(7,500)	(7,500)	(7,500)	(7,700)	(8,550)	(8,721)
Payments for intangible assets	(80)	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	300	100	125	110	120	125	115	100	100	102
Grants, subsidies, contributions and donations	12,106	2,742	2,832	2,869	2,906	2,944	2,983	3,023	3,063	3,124
Net cash inflow from investing activities	(3,513)	(3,958)	(3,943)	(4,221)	(4,474)	(4,431)	(4,402)	(4,577)	(5,387)	(5,495)
Cash flows from financing activities										
Repayment of borrowings	(395)	(273)	(290)	(244)	(226)	(230)	(245)	(100)	(51)	(50)
Net cash inflow from financing activities	(395)	(273)	(290)	(244)	(226)	(230)	(245)	(100)	(51)	(50)
Total cash flows										
Net increase in cash and cash equivalent held	273	(54)	139	109	82	329	570	776	256	211
Opening cash and cash equivalents	8,067	8,340	8,286	8,425	8,533	8,615	8,944	9,514	10,289	10,545
Closing cash and cash equivalents	8,340	8,286	8,425	8,533	8,615	8,944	9,514	10,289	10,545	10,756

Murweh Shire Council Statement of Changes in Equity

	Jun-20 Budget \$'000	Jun-21F \$'000	Jun-22F \$'000	Jun-23F \$'000	Jun-24F \$'000	Jun-25F \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000
Asset revaluation surplus										
Opening balance	255,868	259,461	263,467	267,582	271,808	276,152	280,620	285,213	289,931	294,779
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	3,593	4,006	4,115	4,226	4,344	4,468	4,593	4,718	4,848	7,209
Closing balance	259,461	263,467	267,582	271,808	276,152	280,620	285,213	289,931	294,779	301,988
Retained surplus										
Opening balance	122,455	132,911	133,531	134,187	134,792	135,407	136,030	136,829	138,248	139,699
Net result	10,455	620	656	605	616	622	800	1,419	1,452	1,481
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Closing balance	132,911	133,531	134,187	134,792	135,407	136,030	136,829	138,248	139,699	141,180
Total										
Opening balance	378,323	392,372	396,998	401,769	406,600	411,560	416,650	422,042	428,179	434,478
Net result	10,455	620	656	605	616	622	800	1,419	1,452	1,481
Increase in asset revaluation surplus	3,593	4,006	4,115	4,226	4,344	4,468	4,593	4,718	4,848	7,209
Closing balance	392,372	396,998	401,769	406,600	411,560	416,650	422,042	428,179	434,478	443,168

Financial Sustainability Ratios	Jun-19	Revis: Jun-20B	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F
Operating surplus ratio (%)	-8.7%	-10.5%	-11.6%	-11.7%	-11.8%	-11.7%	-11.6%	-10.6%	-7.7%	-7.5%	-7.5%

Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

Target between: 0% to 10%

Net financial liabilities ratio (%)	-23%	-26%	-27%	-28%	-29%	-30%	-32%	-35%	-38%	-39%	-39%
-------------------------------------	------	------	------	------	------	------	------	------	------	------	------

Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues

Target: not greater than 60%

Asset sustainability ratio (%)	96%	61%	106%	103%	103%	104%	100%	99%	107%	115%	115%
--------------------------------	-----	-----	------	------	------	------	------	-----	------	------	------

This ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.

Target: greater than 90%

CAPITAL EXPENDITURE 2019/20

CEO/Director	Asset Category/Class	Project Description	Project Costs	Funding Sources							Additional Information	
				Grants (R2R, other Federal)	Building our Regions	Grants W4Qld	TIDS	Other State	Trade in	General Revenue (budget amt less external funding source)		
Director - Corporate Services	Buildings	Charleville Airport security (W4Qld)	\$200,000			\$200,000					\$0	Funding from W4Qld
	Buildings	Solar Panels fit out on all Council Buildings (W4Qld)	\$200,000			\$200,000					\$0	Funding from W4Qld
	Other Infrastructure	Charleville Racecourse Earthworks	\$100,000			\$100,000					\$0	Funding from W4Qld
	Other Infrastructure	Regional Digital Connectivity Project	\$937,250		\$937,250						\$0	Building our Regions
	Other Structures	WWII Tourism Project	\$30,000								\$30,000	Council funds
	Buildings	Café in the Mulga	\$75,000								\$75,000	Option to be funded from Security grant
	Buildings	Life of the Brisbane Line (Interpretative Centre)	\$1,700,000					\$1,200,000			\$500,000	Outback Tourism Infrastructure/potentially USC will contribute
	Buildings	Cosmos Stage 3 - Consolidation	\$1,200,000					\$750,000			\$450,000	Growing Tourism Infrastructure
Sub total			\$4,442,250	\$0	\$937,250	\$500,000	\$0	\$1,950,000	\$0		\$1,055,000	
Director - Engineering Services												
	Plant Replacement	Heavy and Light Plant	\$1,500,000						\$300,000		\$1,200,000	Council general fund
	Roads Infrastructure	Footpaths Annual allocation	\$150,000								\$150,000	Council general fund
		Kerb & Channel Annual allocation	\$100,000								\$100,000	Council general fund
	Roads Infrastructure	R2R/TIDS - Adavale Road	\$250,000	\$125,000			\$125,000				\$0	TIDS/R2R
	Roads Infrastructure	R2R/TIDS - Bollon Road	\$750,000	\$375,000			\$375,000				\$0	TIDS/R2R
	Roads Infrastructure	R2R/TIDS - Mt Tabor Road	\$200,000	\$200,000							\$0	TIDS/R2R
	Roads Infrastructure	R2R/W4Qld- Killarney Rd	\$675,000	\$275,000		\$400,000					\$0	R2R/Work for Qld
	Roads Infrastructure	R2R - Reseal program	\$250,000	\$250,000							\$0	R2R
	Water Infrastructure	Water Mains Augathella	\$100,000								\$100,000	Council general fund
	Water Infrastructure	Water Mains Morven	\$100,000								\$100,000	Council general fund
	Water Infrastructure	Water Mains Charleville	\$150,000								\$150,000	Council general fund
	Water Infrastructure	Replacement cover for main town reservoir	\$130,000			\$130,000					\$0	Funding from W4Qld
	Sewerage Infrastructure	Sewerage Augathella	\$50,000								\$50,000	Council general fund
	Sewerage Infrastructure	Sewerage Charleville	\$150,000								\$150,000	Council general fund
	Levee Bank	Charleville River Clearing (W4Qld)	\$400,000			\$400,000					\$0	Funding from W4Qld

CAPITAL EXPENDITURE 2019/20

CEO/Director	Asset Category/Class	Project Description	Project Costs	Funding Sources							Additional Information
				Grants (R2R, other Federal)	Building our Regions	Grants W4Qld	TIDS	Other State	Trade in	General Revenue (budget amt less external funding source)	
	Park	Relocate Augathella Skate Park & Shade Cover	\$100,000							\$100,000	Council general fund
	Land Development	Industrial Estate	\$1,010,000		\$800,000					\$210,000	Building our Regions
Sub total			\$6,065,000	\$1,225,000	\$800,000	\$930,000	\$500,000	\$0	\$300,000	\$2,310,000	
Director - Health & Environment											
	Plant and Equipment	Animal control net	\$2,500							\$2,500	Council general fund
	IT Hardware	Desktop PC's	\$10,000							\$10,000	Council general fund
	IT Hardware	Hardware	\$10,000							\$10,000	Council general fund
	ECM	Software	\$80,000							\$80,000	Council general fund
	Charleville Swimming Pool	Swimming pool roof	\$40,000							\$40,000	Council general fund
Sub total			\$142,500	\$0	\$0	\$0	\$0	\$0	\$0	\$142,500	
GRAND TOTAL			\$10,649,750	\$1,225,000	\$1,737,250	\$1,430,000	\$500,000	\$1,950,000	\$300,000	\$3,507,500	

MURWEH SHIRE COUNCIL
DRAFT CARRY OVER PROJECTS 2019-20

Asset Class/GL Number	Asset Category/Class	Project Description	2018-19 Actual	Carry over	Project Costs	Funding Sources			Asset Class*
						Grants (R2R, other Federal)	Grants/Contribution (TIDS, other State, Other)	General Revenue (budget amt less external funding source)	
217-4000-0 (17/18) & 589-4000-0 (18/19)	1500-0070-0 (changed to 8000-0070-0 with items)	Industrial Estate Infrastructure (BOR)	63,949	436,051	500,000	436,051	-	0	Land development
			63,949	436,051	500,000	436,051	-	0	
360-4000-0									
Building	8000-1899-0	Tiles Morven	-	5,000	5,000			5,000	Buildings
	8000-1885-0	Planetarium at cosmos (BoR)	487,297	147,703	635,000		147,703	0	Buildings
	Sub total		487,297	152,703	640,000	-	147,703	5,000	
370-4000-0									
Other Structures	8000-1892-0	Morven Rail Hub	77,647	4,103,510	4,181,157	4,103,510		0	Other Structures
	8000-1777-0	24 CCTV Cameras in the street	-	77,000	77,000	77,000		-	
	Sub total		77,647	4,180,510	4,258,157	4,180,510	-	0	
597-4000-0									
Office Equip	8000-1786-0	LG Subsidy - Wireless (JN)	1,101	500,000	500,000		500,000	-	Office equipment
	Sub total		1,101	500,000	500,000	-	500,000	-	
GRAND TOTAL			629,994	5,269,264	5,898,157	4,616,561	647,703	5,000	