



SHIRE OF MURWEH

MORVEN - CHARLEVILLE - AUGATHELLA

Special Council Meeting

AGENDA

Council Chambers, 95-101 Alfred St, Charleville

20 July 2023

8:00am

2023-2024

BUDGET

Notice is hereby given that a Special Meeting of Council of the Shire of Murweh will be held in the Council Chambers, 95-101 Alfred St, Charleville on 20, July 2023 at 8:00am.

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- 1 OPENING PRAYER**
- 2 APOLOGIES**
- 3 DECLARATION OF CONFLICTS OF INTEREST**
- 4 UPDATE/CHANGE TO COUNCILLOR REGISTER OF INTEREST**

5 CORPORATE & REGULATORY

5.1 REVENUE POLICY LG REG. 2012 S169

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Sections 169 (2) and 193 of the *Local Government Regulation 2012*. Council adopts the Revenue Policy for the year 2023/24 as tabled.

BACKGROUND

The revenue policy must be updated adopted as part of the budgetary process.

LINK TO CORPORATE PLAN

- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.
- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .

ATTACHMENTS

1. Revenue Policy 2023-2024 [↓](#)



Murweh Shire Council Revenue Policy

Policy No:	FIN-002	Date adopted:	May 2023
Council Resolution Ref:	Folio:	Review Date:	April 2024
Responsible Officer:	Director of Corporate Services	Version No:	7

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 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.

7.13 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.

Tourism Facilities

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.

Cosmos Planetarium was completed in late 2019. This is an educational and tourist attraction which is now operational and open to visitors. It is planned that in the future it's operating and maintenance costs will be covered by entry fees collection.

World War II Precinct opened in 2021. This facility is expected to bring visitors to the Shire, both domestic and international visitors. As 2021 is the first year of operations of the precinct, proceeds from entry fees and other income may not fully cover operational costs.

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.

5.2 REVENUE STATEMENT 2023-2024 LG REG 2012 S169

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Sections 169 (2) and 172 of the *Local Government Regulation 2012*, Council adopts the Revenue Statement for the year 2023/24 as tabled.

BACKGROUND

The revenue statement must be adopted each year as part of the budgetary process. This is the Statement for the 2023-2024 financial year

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

1. Revenue Statement 2023-24 [↓](#)

Murweh Shire Council



Revenue Statement 2023-2024

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 2023-2024 are as follows:-

4.1 General Rates

General Rates are based on an annual valuation as set by the Department of Resources and Council has in terms of *the Local Government Regulation 2012* established a policy on making and levying differential general rates for the 2023-2024 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 twenty (20) categories of land. The categories adopted, and the description for each category, are as follows:-

Category 1

Land within the township of Charleville used for dwelling house or dual occupancy purposes (as defined in Council's planning scheme).

Category 2

Land within the township of Augathella used for a residential purpose described in Council's planning scheme.

Category 3

Land within the township of Augathella used in part or whole for a purpose other than a residential purpose as described in Council's planning scheme.

Category 4

Land within the township of Morven used for a residential purpose described in Council's planning scheme.

Category 5

Land within the township of Morven used in part or whole for a purpose other than a residential purpose as described in Council's planning scheme.

Category 6

Land outside of the Charleville, Augathella, and Morven townships, less than 700 ha in area and used for rural activities, or as rural residential purposes, and not otherwise categorised.

Category 7

Land outside the Charleville, Augathella, and Morven townships, more than 700 ha but less than 5,001 ha in area, and not otherwise categorised.

Category 8

Land outside the Charleville, Augathella, and Morven townships, more than 5,000 ha but less than 10,001 ha in area and not otherwise categorised.

Category 9

Land outside the Charleville, Augathella, and Morven townships, more than 10,000 ha in size and not otherwise categorised.

Category 11

Land within the township of Charleville used for multiple dwellings, including residential care facilities, retirement facilities, and rooming accommodation facilities (as defined in Council's planning scheme).

Category 12

Land within the township of Charleville used for commercial activities other than for tourist parks, short-term accommodation, or club purposes (as defined in Council's planning scheme).

Category 13

Land within the township of Charleville used for tourist park, short-term accommodation, or club purposes (as defined in Council's planning scheme).

Category 14

Land within the township of Charleville used for an industrial activity as described in Council's planning scheme.

Category 15

Land, irrespective of location, upon which a transformer and substation or a television or radio transmission tower is the primary use.

Category 16

All other land outside of the Charleville, Augathella, and Morven townships, less than 700 ha in area and not categorised elsewhere.

Category 17

All land outside of the Charleville, Augathella, and Morven townships, used for high-impact industry, special industry, intensive animal industry activities (as defined in Council's planning scheme) and is not otherwise categorised.

Category 20

Land for activities upon which its owner has received Australian Carbon Credit Units (ACCU).

Category 21

Land used, or intended to be used, in whole or in part, for Workforce Accommodation for more than 15 persons

Category 22

Land used in whole or in part for electricity generation with an output capacity of at least 1 MW, but less than 10MW

Category 23

Land used in whole or in part for electricity generation with an output capacity of 10MW or more

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. The Differential General Rates, and the minimum differential general rates, for each differential rating category are as follows: -

Table 1:

Category		Cent in \$	Minimum per annum
1	Charleville Residential	7.9101	\$717
2	Augathella Residential	7.9101	\$717
3	Augathella Non residential	7.9101	\$717
4	Morven Residential	2.1812	\$717
5	Morven Non residential	2.1812	\$717
6	Rural <700 Hectares	1.0465	\$1,182
7	Rural 700 - 5,000 Hectares	0.4599	\$1,794
8	Rural 5,001 - 10,000 Hectares	0.4599	\$4,680
9	Rural over 10,000 Hectares	0.4599	\$4,680
11	Charleville Multi Dwellings	7.9101	\$819
12	Charleville Commercial	6.5436	\$717
13	Charleville Tourist Parks, Short Accommodation and Clubs	6.5436	\$717
14	Charleville Industry	6.5436	\$717
15	Transformer	1.9393	\$1,239
16	Outside Urban - Other Land <700 Hectares	1.0906	\$1,209
17	Outside Urban - Large Industry	10.0711	\$4,820
20	Carbon Farms	0.4692	\$7,231
21	Work Camps >15 persons	1.7450	\$11,943
22	Renewable Energy 1-10 MW	1.9381	\$4,064
23	Renewable Energy >10 MW	1.9381	\$8,127

5. 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 sewerage will be set to primarily recover all of the costs associated with the provision of 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 an occupied property.

For the first 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.

For residential dwellings with more than one pedestal, only the first 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. In 2023-24, the concessional rate will be 50% of the base sewerage charge. 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 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.

Sewerage charges for commercial short stay accommodation properties such as caravan parks, hotels, motel will be on the basis charged for each connected pedestal at an amount equivalent to the base sewerage charge for the first six pedestals, with each additional pedestal thereafter to be charged at a reduced rate to be decided by Council. In 2023-24, the reduced rate will be 60% of 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 seweraged 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.

Sewerage Charge descriptions	Charge
Sewerage Base Charge (First Pedestal)	\$440
Sewerage Reduced Rate (60%) (Sewerage– Short Stay – Additional Pedestal)	\$264
Sewerage Concession Rate (50%) (Sewerage – Additional Pedestal)	\$220
C.E.D - Building not specified	\$205
C.E.D. - Aged Persons Complex	\$2,050
C.E.D. - Business Premises	\$500
C.E.D. – Church	\$175
C.E.D. - Dwelling	\$434
C.E.D. – Hall	\$175
C.E.D. – Hospital	\$1,435

Sewerage Charge descriptions	Charge
C.E.D. - Hotel/Motel	\$2,457
C.E.D. – Lodge	\$175
C.E.D. - Public Park	\$434
C.E.D. – School	\$2,050
Septic	\$440

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.

Waste Levy

For rateable parcels that are not levied for a bin collection service, there will be a utility charge described as a Waste Levy.

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.

Cleansing Charge descriptions	Charge
Waste Levy – (no bin collection service)	\$100.00
Augathella – Garbage (1 st Bin)	\$260.00
Augathella – Garbage (Additional Bins)	\$280.00
Charleville – Garbage (1 st Bin)	\$360.00
Charleville – Garbage (Additional Bins)	\$380.00
Morven – Garbage	\$260.00
Morven – Garbage (Additional Bins)	\$280.00

5.3 Water

A separate utility charge for water will be set to primarily recover all of the costs associated with the provision of water 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.

In 2023/24, Council will introduce a two-part water tariff to replace the current units and allocation. A two-part tariff will consist of an annual Access Charge per meter (being a charge for towards the network infrastructure) and a Consumption Charge (being a charge for the amount of water actually used) that is applied to every KL of water used by the property.

Category	Description	Access Charge (per meter)	Kl Charge – Tier 1	Kl Charge – Tier 2
Vacant	Vacant Land.	\$275	\$0.20 (≤1,300kl)	\$0.65 (>1,300kl)
Residential 1	2 or less single residential dwellings units on one meter.	\$550	\$0.20 (≤1,300kl)	\$0.65 (>1,300kl)
Residential 2	3 or more single residential dwelling on one meter.	\$1,408	\$0.65	
Commercial 1	Rateable, non-residential land.	\$550	\$0.65	
Commercial 2	Non-Rateable, non-residential with 40 mm or less diameter meter.	\$2,200	\$0.65 (≤1,200kl)	\$1.20 (>1,200kl)
Commercial 3	Caravan Parks, Hotels, Motels licensed club.	\$858	\$0.65	
Commercial 4	Non-Rateable, non-residential 1st Meter greater than 40 mm diameter (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$13,750	\$0.65 (≤1,200kl)	\$1.20 (>1,200kl)
Commercial 5	Sporting fields and schools, 1st Meter greater than 40 mm diameter. (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$13,750	\$0.65	

For avoidance of doubt, the Tier 2 kilolitre charge only applies to kilolitres consumed in excess of the consumption limit prescribed as part of the Tier 1 kilolitre charge.

6. Cost Recovery Fees & Commercial Charges

Cost Recovery Fees

Cost recovery fees (also known as 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 cost recovery 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 cost recovery 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 cost recovery 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 cost recovery 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. 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 2023-2024: -

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)
1867/00000	86-88 Brunel Street, Morven. Dwelling
1907/00000	90-92 Albert Street, Morven. 2 Aged Units
1946/00000	4 Cemetery Road, Morven. Dwelling
1948/00000	4 Newton Street, Morven. Dwelling
1952/00000-	6 Eureka Street, Morven. Dwelling
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, (87 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, (74-76 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)
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)
1592/00000	Jehovah Witnesses, Vacant Land, Charleville
1729/8000	Save the Bilby Fund Ltd Tourist Attraction
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, (57 Albert St, Morven)
1932/00000	Catholic Church, Morven, (Church 44-50 Eurella St, Morven)
1935/00000	Anglican Church, Morven, (Church, 33 Eurella St, Morven)
2166/00000	Royal Flying Doctor Service, (Land used for radio communications)
2303/20000	Scout Association of Australia, (Mangalore)

8. Limitation on increases and rates and charges

There will be no limitation on any rates or charges increases in 2023-2024.

9. Administration

9.1 Issue of Rates

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

9.2 Discount

In terms of the Local Government Regulation 2012, a 10% 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.

9.3 Interest on Arrears

All rates and charges become overdue if they remain unpaid on the day after the due date for payment. Interest will be charged for rates and charges not paid at the 30th June of the previous financial year until payment is fully made on all rate arrears.

The maximum interest rate that will apply for the financial year 2023-2024 is 11.64%.

5.3 RATES & CHARGES**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That Council set the differential rate for the financial year 2023-2024 as follows;

Differential Rate Categories	Description	Cent \$
1	Charleville Residential	7.9101
2	Augathella Residential	7.9101
3	Augathella Non residential	7.9101
4	Morven Residential	2.1812
5	Morven Non residential	2.1812
6	Rural <700 Hectares	1.0465
7	Rural 700 - 5,000 Hectares	0.4599
8	Rural 5,001 - 10,000 Hectares	0.4599
9	Rural over 10,000 Hectares	0.4599
11	Charleville Multi Dwellings	7.9101
12	Charleville Commercial	6.5436
13	Chareville Tourist Parks, Short Accommodation and Clubs	6.5436
14	Charleville Industry	6.5436
15	Transformer	1.9393
16	Outside Urban - Other Land <700 Hectares	1.0906
17	Outside Urban - Large Industry	10.0711
20	Carbon Farms	0.4692
21	Work Camps >15 persons	1.7450
22	Renewable Energy 1-10 MW	1.9381
23	Renewable Energy >10 MW	1.9381

"That the minimum general rate be set for the financial year 2023-24 as follows: -

Differential Rate Categories	Description	Minimum
1	Charleville Residential	\$717
2	Augathella Residential	\$717
3	Augathella Non residential	\$717
4	Morven Residential	\$717
5	Morven Non residential	\$717
6	Rural <700 Hectares	\$1,182
7	Rural 700 - 5,000 Hectares	\$1,794
8	Rural 5,001 - 10,000 Hectares	\$4,680
9	Rural over 10,000 Hectares	\$4,680
11	Charleville Multi Dwellings	\$819
12	Charleville Commercial	\$717
13	Chareville Tourist Parks, Short Accommodation and Clubs	\$717
14	Charleville Industry	\$717
15	Transformer	\$1,239
16	Outside Urban - Other Land <700 Hectares	\$1,209
17	Outside Urban - Large Industry	\$4,820
20	Carbon Farms	\$7,231
21	Work Camps >15 persons	\$11,943
22	Renewable Energy 1-10 MW	\$4,064
23	Renewable Energy >10 MW	\$8,127

BACKGROUND

Rates and Charges need to be set as part of the Budgetary process for the 2023-2024 budget.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.4 CHARLEVILLE SEWERAGE/CLEANSING CHARGES

Author: Accountant
Authoriser: CEO

RECOMMENDATION

That the following sewerage and cleansing/garbage charges be set for the 2023-2024 financial year:

Sewerage

Sewerage Base Charge (First Pedestal) \$440.00
 Sewerage Reduced Rate (60%)
 (Sewerage– Short Stay – Additional Pedestal) \$264.00
 Sewerage Concession Rate (50%)
 (Sewerage – Additional Pedestal) \$220.00
 Charge per annum

Cleansing/Garbage

Charleville – Garbage (1st Bin)	\$360.00
Charleville – Garbage (Additional Bins)	\$380.00
Waste Levy (no bin collection service)	\$100.00
Charge per service per annum	

BACKGROUND

Charges need to be set for the budgetary process 2023-2024

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.5 AUGATHELLA CLEANSING CHARGES**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That the cleansing/garbage charge per service per annum be set for the 2023-24 financial year.

Augathella – Garbage (1st Bin)	\$260.00
Augathella – Garbage (Additional Bins)	\$280.00
Waste Levy – (no bin collection service)	\$100.00

BACKGROUND

Cleansing Charges need to be set as part of the 2023-2024 Budgetary Process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.6 AUGATHELLA CED CHARGES & MORVEN SEPTIC CHARGES**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That the following charges for Morven and Augathella be set for the 2023-24 financial year: -

C.E.D - Building not specified	\$205.00
C.E.D. - Aged Persons Complex	\$2,050.00
C.E.D. - Business Premises	\$500.00
C.E.D. - Church	\$175.00
C.E.D. - Dwelling	\$434.00
C.E.D. - Hall	\$175.00
C.E.D. - Hospital	\$1,435.00
C.E.D. - Hotel/Motel	\$2,457.00
C.E.D. - Lodge	\$175.00
C.E.D. - Public Park	\$434.00
C.E.D. - School	\$2,050.00
Septic	\$440.00

BACKGROUND

Charges for Augathella and Morven need to be set each year as part of the budgetary process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.7 MORVEN CLEANSING CHARGES**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That a cleansing/garbage charge per service per annum be set for the 2023-24 financial year.

Morven – Garbage	\$260.00
Morven – Garbage (Additional Bins)	\$280.00
Waste Levy (no bin collection service)	\$100.00

BACKGROUND

Cleansing/Garbage charges need to be set each year as part of the budget process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.8 CHARLEVILLE, AUGATHELLA AND MORVEN WATER SUPPLY CHARGES**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

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 2023-24 financial year, based on the following;

(1)

Category	Description	Access Charge (per meter)	KI Charge – Tier 1	KI Charge – Tier 2
Vacant	Vacant Land.	\$275	\$0.20 (≤1,300kl)	\$0.65 (>1,300kl)
Residential 1	2 or less single residential dwellings units on one meter.	\$550	\$0.20 (≤1,300kl)	\$0.65 (>1,300kl)
Residential 2	3 or more single residential dwelling on one meter.	\$1,408	\$0.65	
Commercial 1	<u>Rateable</u> , non-residential land.	\$550	\$0.65	
Commercial 2	<u>Non-Rateable</u> , non-residential with 40 mm or less diameter meter.	\$2,200	\$0.65 (≤1,200kl)	\$1.20 (>1,200kl)
Commercial 3	Caravan Parks, Hotels, Motels licensed club.	\$858	\$0.65	
Commercial 4	<u>Non-Rateable</u> , non-residential 1st Meter greater than 40 mm diameter (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$13,750	\$0.65 (≤1,200kl)	\$1.20 (>1,200kl)
Commercial 5	Sporting fields and schools, 1st Meter greater than 40 mm diameter. (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$13,750	\$0.65	

(2) Pursuant to section 102(2)_ of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts 2 weeks before and ends 2 weeks after the day on which the meter is actually read.

LINK TO CORPORATE PLAN

1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS**Nil**

5.9 DISCOUNT ON RATES LG REG. 2012 S130**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

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 2023-24 financial year when all rates and charges are paid by the due date.

BACKGROUND

Discount on Rates needs to be decided at the budget meeting each year.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS**Nil**

5.10 INTEREST ON RATES LG REG. 2012 S133**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That in accordance with Section 113 of the *Local Government Regulation 2012*, Council resolves that (1) Overdue rates will bear interest at the rate of 11.64 % per annum from the date that the rate becomes overdue; and (2) That the amount of interest will be calculated on daily rests, applying the interest as compound interest.

BACKGROUND

The rate of interest to be charged on rates arrears needs to be set as part of the 2023-2024 Budget

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS**Nil**

5.11 PENSIONER REMISSION LG REG 2012 S119**Author: Accountant****Authoriser: CEO****RECOMMENDATION**

That in accordance with Chapter 4 Part 10, Section 119 of the *Local Government Regulation 2012*, Council resolves to provide assistance to qualifying Age Pensioners, having a Commonwealth Government Concession Card, be granted a remission of up to \$400 per annum of general rates levied for the 2023-24 financial year, under the same criteria as the State Government Pensioner Remission Scheme.

BACKGROUND

The discount amount for rates for pensioners needs to be set each year as part of the budget.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS**Nil**

5.12 CHANGE IN RATES AND CHARGES LG REG. 2012 S169

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Sections 169 of the *Local Government Act 2009*, Council adopt the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget. For the financial year 2023/24 the change is 7.0%.

BACKGROUND

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

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

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

5.13 DEBT POLICY LG REG. 2012 S192

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Section 192 of the *Local Government Regulation 2012*, Council adopts the Debt Policy for the year 2023/24 as tabled.

BACKGROUND

Council needs to adopt the debt policy each financial year as part of the budget process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

- 1. Debt Policy 2023-2024 [↓](#)

 <h2 style="text-align: center;">Murweh Shire Council Debt Policy</h2>			
Policy No:	FIN-003	Date adopted:	July 2023
Council Resolution Ref:		Review Date:	June 2024
Responsible Officer:	Director of Corporate Services	Version No:	9

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:

- (a) The new borrowings planned for the current financial year and the next 9 financial years; and
- (b) 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 (QTC).

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.

Council's existing borrowings with QTC is shown in the following table.

Purpose	Term (Years)	Estimated Balance 30 June 2023
Murweh SC - Airport Upgrade	15	715,513
Murweh SC - Medical Centre	15	10,489
Murweh SC - Flood Mitigation	20	1,024,300
Murweh SC - Morven Rail Hub	15	882,779
Murweh SC - Council housing	15	1,000,000

4.7 PROPOSED BORROWINGS

Council is not proposing to borrow from 2023-24 to 2032-33 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.

5.14 INVESTMENT POLICY LG REG. 2012 S191

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with the *Statutory Bodies Financial Arrangements* and Section 191 of the *Local Government Regulation 2012*, Council adopts the Investment Policy for the year 2023/24 as tabled.

BACKGROUND


The investment policy needs to be adopted each financial year as part of the budget process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

1. **INvestment Policy 2023-2024** [↓](#)

			
Murweh Shire Council Investment Policy			
Policy No:	FIN-004	Date adopted:	July 2023
Council Resolution Ref:		Review Date:	June 2024
Responsible Officer:	Director of Corporate Services	Version No:	6

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 and Regulatory 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.

5.15 FINANCIAL HARDSHIP POLICY LG REG. 2012 S120

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That Council as per Local Government Regulations 2012 Chapter 4 part 10, adopts the financial hardship policy 2023-2024 as tabled.

BACKGROUND

The financial hardship policy needs to be adopted each financial year as part of the budget process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

- 1. **Financial Hardship Policy** [↓](#)



Murweh Shire Council

Financial Hardship Policy

Policy No:	FIN-007
Council Resolution Ref:	
Responsible Officer:	Director of Corporate Services
Date Adopted:	July 2023
Review Date:	June 2024
Version No:	5

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 2023-24

5.16 FEES AND CHARGES 2023-2024

Author: Accountant
Authoriser: CEO

RECOMMENDATION

That in accordance with Sections 97, 98 and 280 (2) (d) of the *Local Government Act 2009*, and Section 262 (3) (c) of the *Local Government Regulation 2012* Council adopt the Schedule of Regulatory Fees & Commercial Charges 2023/24 as tabled.

BACKGROUND

Council needs to adopt the fees and charges each fiscal year as part of the budget process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

- 1. Fees and Charges 2023-2024 [↓](#)

DESCRIPTION	GST	LG Act 2009	2023/2024
BUILDING & PLUMBING WORKS CAN BE OBTAINED ON REQUEST			
Lodgement/Archival fee	No GST	Planning Act 2016	\$ 180.00
Certificate of Classification (if not issued before 30 April 1998) maximum fee \$500.00	No GST	Planning Act 2016	\$ 170.00
Certificate of Classification (if not issued after 30 April 1998) maximum fee \$1120.00	GST	Planning Act 2016	\$ 375.00
BUILDING AND PLUMBING WORKS			
Building Work			
New Dwelling - 3 Inspections	GST	Planning Act 2016	\$ 2,420.00
New Dwelling - 4 Inspections	GST	Planning Act 2016	\$ 2,860.00
New Transportable Dwelling/Removal Dwelling - 2 Inspections	GST	Planning Act 2016	\$ 1,980.00
Duplex/Multiple Dwellings - min 5 Inspections	GST	Planning Act 2016	\$ 3,850.00
<i>Note for above: \$3850.00 for duplex add \$550.00 per additional unit, add additional inspection fees if required</i>			
Domestic Shed, Patio, Carport, Verandah - 2 inspections	GST	Planning Act 2016	\$ 1,430.00
Additional inspection	GST	Planning Act 2016	\$ 440.00
Swimming Pool - 2 inspections	GST	Planning Act 2016	\$ 1,760.00
Commercial fit out (No QFRS) - 1 inspections	GST	Planning Act 2016	\$ 2,090.00
QFRS Referral (Administration fee)	GST	Planning Act 2016	\$ 660.00
Commercial New (499m ² and under) - 4 inspections	GST	Planning Act 2016	\$ 3,960.00
Commercial New (500m ² to 999m ²)- 5 inspections	GST	Planning Act 2016	\$ 4,950.00
<i>Note for above: (Plus QFES referral admin fee if required)</i>			
Commercial New (1000m ² to 1999m ²)- 6 inspections	GST	Planning Act 2016	\$ 5,940.00
<i>Note for above: (Plus QFES referral admin fee if required)</i>			
Commercial alterations and additions 499m ² and under - 3 inspections	GST	Planning Act 2016	\$ 2,420.00
Commercial Alterations and additions(500m ² to 999m ²)-4 inspections	GST	Planning Act 2016	\$ 3,960.00
<i>Note for above: (Plus QFES referral admin fee if required)</i>			

DESCRIPTION	GST	LG Act 2009	2023/2024
Building Work (cont.)			
Commercial Alterations and additions (1000m ² to 1999m ²)	GST	Planning Act 2016	\$ 4,950.00
<i>Note for above: (Plus QFES referral admin fee if required)</i>			
Domestic Alteration/Addition-3 inspections	GST	Planning Act 2016	\$ 1,980.00
House relocation inspection and report	GST	Planning Act 2016	\$ 1,395.00
House relocation report only (inspection done by others)	No GST	Planning Act 2016	\$ 645.00
Relaxation of boundary clearance report	No GST	Planning Act 2016	\$ 340.00
Building within zones of influence of a Council sewermain	No GST	Planning Act 2016	\$ 340.00
Request to change existing approval	GST	Planning Act 2016	\$ 515.00
Copy of Certificate of Classification - maximum per property	No GST	Planning Act 2016	\$ 205.00
Copy of Plans from Property File			
Class 1	No GST	Planning Act 2016	\$ 90.00
Class 10	No GST	Planning Act 2016	\$ 50.00
All other Classes	No GST	Planning Act 2016	\$ 180.00
List Building Applications Received			
1 month	GST	Planning Act 2016	\$ 30.00
12 months	GST	Planning Act 2016	\$ 200.00
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)	\$ 91.00
Re-Lodgement and assessment fees	No GST	s97(2)(e)	\$ 60.00
Assessment/Inspection Fees Per fixture	GST	s97(2)(e)	\$ 74.00
Minimum Fee	GST	s97(2)(e)	\$ 218.00
Household Sewerage Treatment Plant (additional charge)	No GST	s97(2)(e)	\$ 298.00
Design of Septic and/or Sullage trench - per system	No GST	s97(2)(e)	\$ 298.00
Additional to standard inspections fees (outside urban area) - per inspection	GST	s97(2)(e)	\$ 187.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 152.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Water Connection			
Up to 20mm	No GST	s262(3)(c)	\$ 924.00
Additional cost per meter of water service greater than 5m in length to boundary of property	No GST	s262(3)(c)	\$ 39.00
NOTE: Water service greater than 20mm to domestic premises to be approved by Council			
Water Standpipes			
Water usage Charge per kilolitre	No GST	s262(3)(c)	\$ 3.10
Sewerage Connection			
Assessment and Installation of sewer connection	No GST	s262(3)(c)	\$ 1,139.00
Plumbing Work			
Lodgement Fee - If no building application is lodged	No GST	s97(2)(e)	\$ 91.00
Assessment/Inspection fees /per fixture - (Owner to provide plan)	No GST	s97(2)(e)	\$ 91.00
Minimum fee	No GST	s97(2)(e)	\$ 298.00
Additional to standard inspections fees (outside urban area) - per inspection	GST	s97(2)(e)	\$ 187.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 152.00
Water connection			
Up to 20mm	No GST	s262(3)(c)	\$ 924.00
Up to 25mm	No GST	s262(3)(c)	\$ 1,126.00
Up to 40mm	No GST	s262(3)(c)	\$ 1,726.00
Up to 50mm	No GST	s262(3)(c)	\$ 2,365.00
Up to 100mm	No GST	s262(3)(c)	\$ 9,752.00
NOTE: Additional cost per meter - water service greater than 5m in length to boundary of property	No GST	s262(3)(c)	\$ 152.00
Cost of main extension - per meter	No GST	s262(3)(c)	\$ 152.00
Health			
Lodgement Fee	No GST	s97(2)(e)	\$ 60.00
Re-Lodgement and assessment fees	No GST	s97(2)(e)	\$ 45.00
Assessment and inspection	GST	s97(2)(e)	\$ 226.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 111.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Health (cont.)			
Fire fighting service (Hose Reel, Hydrant)	No GST	s97(2)(e)	\$ 91.00
Registration of Backflow Prevention Device (per testable device)	No GST	s97(2)(e)	\$ 60.00
Trade waste assessment and inspection (per fixture)	GST	s97(2)(e)	\$ 110.00
Port-a-loo (per day)	No GST	s97(2)(e)	\$ 55.00
Plumbing Work			
Lodgement Fee if not lodged with building works	No GST	s97(2)(e)	\$ 91.00
Assessment/ Inspection Fee			
Extra Fixtures - (owner to provide plan)	GST	s97(2)(e)	\$ 74.00
Extra fixture - (council to provide plan)	GST	s97(2)(e)	\$ 110.00
Drainage alteration only, no extra fixtures	GST	s97(2)(e)	\$ 152.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 152.00
Minimum Fee	GST	s97(2)(e)	\$ 152.00
Plumbing Work			
Lodgement Fee if not lodged with building works	No GST	s97(2)(e)	\$ 91.00
Lodgement Fee	No GST	s97(2)(e)	\$ 45.00
Assessment/inspection Fee	GST	s97(2)(e)	\$ 74.00
Extra Fixtures - (owner to provide plan)	GST	s97(2)(e)	\$ 74.00
Extra fixture - (council to provide plan)	GST	s97(2)(e)	\$ 110.00
Drainage alteration only, no extra fixtures	GST	s97(2)(e)	\$ 152.00
Cost per re-inspection of defective work	GST	s97(2)(e)	\$ 152.00
Minimum Fee	GST	s97(2)(e)	\$ 152.00
5 SWIMMING POOLS			
Building Work			
Pool Compliant Inspection & Pool Safety Certificate	GST	s97(2)(e)	\$ 300.00
Pool Safety Inspection and Pool Safety Certificate including re-inspection within 2 working days			\$ 400.00
Health Assessment			
Domestic	GST	s97(2)(a)	\$ 91.00
Commercial	GST	s97(2)(a)	\$ 187.00
Cost per re-inspection of defective work	GST	s97(2)(a)	\$ 152.00

DESCRIPTION	GST	LG Act 2009	2023/2024
6 DEMOLITIONS			
Lodgement Fees	No GST	s262(3)(c)	\$ 770.00
Rural Road	No GST	s262(3)(c)	\$ 10,000.00
Urban Street	No GST	s262(3)(c)	\$ 15,000.00
Plumbing Work			
Sewer disconnection inspection	GST	s97(2)(e)	\$ 91.00
Water supply disconnection inspection	GST	s97(2)(e)	\$ 91.00
7 HOUSE REMOVAL			
Plumbing Work			
Sewer disconnection inspection	GST	s97(2)(e)	\$ 91.00
Water supply disconnection inspection	GST	s97(2)(e)	\$ 91.00
LICENCES - ENVIRONMENTAL HEALTH SERVICES - All Licences are valid from 1/9 to 31/8			
Accommodation Annual Registration Hotel	No GST	s97(2)(a)	\$ 412.00
Motel	No GST	s97(2)(a)	\$ 238.00
Caravan Parks Annual License	No GST	s97(2)(a)	\$ 226.00
Food Premises			
Food Licence	No GST	s97(2)(a)	\$ 132.00
Reinspection of food premises	No GST	s97(2)(a)	\$ 99.00
Footpath - Annual Licence Valid from 1/9 till 31/8			
Placement of signage/booth/stall permitted 1.2m from shop front only (\$20 million Public liability Insurance must be presented)	No GST	s97(2)(a)	\$ 95.00
Higher Risk Personal Appearance Licence			
Skin piercing & tattoos	No GST	s97(2)(a)	\$ 56.00
Vendors Permit - Valid from 01/09 till 31/08			
Local Resident	No GST	s97(2)(a)	\$ 46.00
Itinerant	No GST	s97(2)(a)	\$ 127.00
ERA - Annual Licence	No GST	s97(2)(a)	\$ 180.00

ANIMALS			
DESCRIPTION	GST	LG Act 2009	2023/2024
Agistment Fees on Reserves and Commons			
Horses/Cattle	GST	s97(2)(a)	\$ 5.00
Cattle Tailing	GST	s97(2)(a)	at cost
Sheep	GST	s97(2)(a)	\$ 2.00
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)	at cost
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)	at cost
Dogs			
2 dogs only permitted per household (register at 12 weeks/3-months of age) Dogs to be microchipped - vet certificate if unable to microchip dog			
Desexed and Micro-chipped (Certificate must be presented) Life Time Fee			N/A
Council to honor for next 10 years current dogs registered under this class			
Desexed dog (proof required)	No GST	s97(2)(a)	\$ 30.00
Entire dog owned by pensioner (proof required)	No GST	s97(2)(a)	\$ 50.00
Entire dog (male/female)	No GST	s97(2)(a)	91.00
Registration for (2-5 per animal not desexed)	No GST	s97(2)(a)	\$ 120.00
Replacement Dog Tag	No GST	s97(2)(a)	\$ 5.00
Excess dogs (above 2 at any residence) - each dog registered, approval from Council			
Application - Excess Dog	No GST	s97(2)(a)	\$ 126.00
Excess dogs Annual Permit Renewal	No GST	s97(2)(a)	\$ 50.00
Declared Dangerous dog	No GST	s97(2)(a)	\$ 300.00
Declared Menancing dog	No GST	s97(2)(a)	\$ 170.00
Restricted dog (Animal Management Act)	No GST	s97(2)(a)	\$ 400.00
Review of proposed declaration	No GST	s97(2)(a)	\$ 150.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Pro rata registration - New dog registrations only			
January - June - 50% registration fee above	No GST	s97(2)(a)	
Reciprocal registration (proof required - transfer of registration between LG)			Free
Assistance/Guide Dog (proof required)			Free
Impound - dogs are to be registered prior to release - receipt shown to Council officer releasing animal			
First impound registered dog (within 24 hours of impounding animal)	No GST	s97(2)(d)	Free
First impound registered dog (post 24 hours of impounding animal), excluding sustenance			\$ 85.00
Second impound registered dog (within current registration period), excluding sustenance			\$ 100.00
Third and subsequent impound registered dog (within current registration period), excluding sustenance			\$ 200.00
First impound Unregistered Dog, excluding registration and sustenance	No GST	s97(2)(d)	\$ 254.00
Release fee after hours			\$ 300.00
Sustenance fee per day (cat or dog)			\$ 20.00
Anti Barking Collar			
Bond - Refundable bond fee only			\$ 50.00
Dog /Cat Trap			
Bond - Refundable bond fee only if trap returned in good condition			\$ 50.00
Dog/Cat Trap - weekly (7 days or part there of hire fee)			\$ 25.00
Contractor fees (vet/any costs to Council)			at cost
Note: Value of a penalty unit fee is determined by the Department of State Development, Infrastructure, Local Government and Planning. The fee for 2023-24 is \$154.80			
www.statedevelopment.qld.gov.au/local-government/governance/laws/value-of-a-penalty-unit			
Horse Stables			
Annual Licence (for existing horse stables only)	No GST	s97(2)(a)	\$ 100.00
Note to above: Plus weekly hire of each stable used			
Stable - Racecourse per week	GST	s97(2)(a)	\$ 19.00
Stable - Showgrounds per week	GST	s97(2)(a)	\$ 19.00
Stable - Showgrounds per night	GST	s97(2)(a)	\$ 5.00
Overgrown/Unsanitary allotment			
Contractor to perform work/s			at cost plus 15% admin

DESCRIPTION	GST	LG Act 2009	2023/2024
RATE SEARCHES			
Full Rate Search	No GST	s97(2)(e)	\$ 188.00
Building Classification	No GST	s97(2)(e)	\$ 107.00
Building Compliance Report	No GST	s97(2)(e)	\$ 107.00
Limited Town Plan Report	No GST	s97(2)(e)	\$ 187.00
Health Inspection	No GST	s97(2)(e)	\$ 124.00
TOWN PLANNING FEES			
Reconfiguration of a Lot to divide one block into two	No GST	s97(2)(e)	\$ 628.50
Each additional block	No GST	s97(2)(e)	\$ 350.00
Request for compliance inspection	No GST	s97(2)(e)	\$ 628.50
Resealing Survey Plan	No GST	s97(2)(e)	\$ 106.00
Boundary Realignment (no new lots)	No GST	s97(2)(e)	\$ 628.50
Material Change of Use (MCU)			
MCU standard application	No GST	s97(2)(e)	\$ 600.00
MCU rural land (proposal not the zoning of the proposed site)	No GST	s97(2)(e)	\$ 800.00
MCU Commercial (proposal not the zoning of the proposed site)	No GST	s97(2)(e)	\$ 1,000.00
MCU Industrial	No GST	s97(2)(e)	\$ 1,500.00
Major use	No GST	s97(2)(e)	\$ 2,000.00
Application fee including Public Notification	No GST	s97(2)(e)	\$ 914.00
Certificate of Town Plan Approval for Commercial Premises only	No GST	s97(2)(e)	\$ 207.00
Operation Works Associate with Reconfiguration of a Lot/Material Change of Use			
Roads	No GST	s97(2)(a)	\$ 353.65
Drainage	No GST	s97(2)(a)	\$ 353.65
Landscaping	No GST	s97(2)(a)	\$ 353.65
Street Lighting	No GST	s97(2)(a)	\$ 353.65
Earthworks	No GST	s97(2)(a)	\$ 353.65
Other Operational Works			
Carrying out operational work for excavation and/or filling not associated with reconfiguring a lot or a material change of use (Levees not included)	No GST	s97(2)(a)	\$ 1,167.00
Advertising devices	No GST	s97(2)(a)	\$ 353.65
Other Planning Fees			
Request to change existing Development Approval or Compliance			
Permit or amended conditions	No GST	s97(2)(a)	\$ 353.65
Other applications Pursuant to <i>Sustainable Planning Act</i> not detailed above	No GST	s97(2)(a)	at cost

Planning Certificates			
Limited Planning & Development Certificate (SPA s738)	No GST	s97(2)(a)	\$ 123.20
Standard Planning & Development Certificate (SPA s.739)	No GST	s97(2)(a)	\$ 353.65
Full Planning & Development Certificate (SPA s.740)	No GST	s97(2)(a)	\$ 720.00
CEMETERY FEES			
MONUMENTAL SECTION			
Burial Fees – Adult Single Grave – Weekdays before 2pm	GST	s262(3)(c)	\$ 779.00
Burial Fees – Child 12yrs & under Single Grave – Weekdays before 2pm	GST	s262(3)(c)	\$ 696.00
Ashes interred/reserved under headstone of an already occupied grave	GST	s262(3)(c)	\$ 205.00
Ashes interment in a Single Grave before 2pm	GST	s262(3)(c)	\$ 500.00
Reserve Fee Only – Single Grave (non-refundable)	GST	s262(3)(c)	\$ 43.00
After Hours, Weekend & Public holidays Burial Fee (plus, normal fees as above)	GST	s262(3)(c)	Fee + \$525.00
Application for Headstone/Plaque/Repairs <i>(Monument is the responsibility of the applicant, including cost. Headstone can be laid no less than 12 months after Burial)</i>	GST	s262(3)(c)	\$ 60.00
COLUMBARIUM - Internment of Ashes			
Ashes Interment – Weekdays before 2pm <i>(includes standard plaque 170mm x 140mm)</i>	GST	s262(3)(c)	\$ 308.00
Ashes Interment - Weekend & Public holidays Burial Fee <i>(plus normal fees as above), includes standard plaque 170mm x 140mm)</i>	GST	s262(3)(c)	Fee + \$525.00
LAWN CEMETERY			
Burial Fees – Single Grave – Weekdays before 2pm <i>(includes standard plaque)</i>	GST	s262(3)(c)	\$ 1,187.00
After Hours, Weekend & Public holidays Burial Fee <i>(plus normal fees as above) - (includes standard plaque)</i>	GST	s262(3)(c)	Fee + \$525.00
Ashes only interred as 2nd Interment (no plaque included)	GST	s262(3)(c)	\$ 200.00
Ashes only interred as 2nd Interment. – (includes standard plaque)	GST	s262(3)(c)	POA
Memorial Plaque only placed on a cement beam. <i>(must have written consent from Next of Kin of persons grave it is to go on)</i>	GST	s262(3)(c)	Plaque Cost + \$100.00
<i>Note: – There is no waiting time for when a plaque can be placed on the Lawn Cemetery if it has a cement beam in place. No beam in place is a 6-month waiting period.</i>			
SHOWGROUNDS - All functions must pay \$500 Bond			
Functions (including camping of people of function) per day	GST	s262(3)(c)	\$ 202.00
Camping - Vehicles only per vehicle per night	GST	s262(3)(c)	\$ 33.00
Annual Show	GST	s262(3)(c)	\$ 2,144.00
Use of Showgrounds (including oval/toilets) per day	GST	s262(3)(c)	\$ 171.00
Use of Showgrounds (including oval/toilets) per half day	GST	s262(3)(c)	\$ 92.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Horse Stalls - per horse per week	GST	s262(3)(c)	\$ 20.00
Pony Club Area - per annum	GST	s262(3)(c)	\$ 213.00
Cattle Yards - Community event (eg. Campdraft)	GST	s262(3)(c)	\$ 131.00
Sale type event	GST	s262(3)(c)	\$ 375.00
Pavilion - per day	GST	s262(3)(c)	\$ 450.00
Pavilion - per half day	GST	s262(3)(c)	\$ 218.00
Camping in Pavilion (on application) per person per night	GST	s262(3)(c)	\$ 11.00
Kitchen (Pavilion) - per day	GST	s262(3)(c)	\$ 226.00
- per half day	GST	s262(3)(c)	\$ 110.00
Night Hire (Oval) not including metered lights - per hour	GST	s262(3)(c)	\$ 20.00
Bar - per day	GST	s262(3)(c)	\$ 110.00
- per half day	GST	s262(3)(c)	\$ 60.00
Kiosk (not available for food preparation)			
Circus			
Showgrounds - per day	GST	s262(3)(c)	\$ 525.00
Whirlygigs (casual) - per day	GST	s262(3)(c)	\$ 113.00
Racecourse Stables			
Race Meetings - hire of stable complex	GST	s262(3)(c)	\$ 773.00
Horse Stables - Inside - per horse per week	GST	s262(3)(c)	\$ 19.00
SWIMMING POOL CHARGES			
Daily Sessions:			
Adults	GST	s262(3)(c)	\$ 4.00
Students up to & including 18 years	GST	s262(3)(c)	\$ 2.00
Season Tickets:			
Adults	GST	s262(3)(c)	\$ 137.00
Family	GST	s262(3)(c)	\$ 263.00
Children	GST	s262(3)(c)	\$ 79.00
Eligible Pensioners	GST	s262(3)(c)	\$ 79.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Hire Fees:			
Swimming Clubs or similar (after 5pm) - per hour	GST	s262(3)(c)	\$ 40.00
Private Functions eg. Christmas Parties - per hour	GST	s262(3)(c)	\$ 63.00
School Swimming Carnivals - per day or part thereof	GST	s262(3)(c)	\$ 326.00
RACECOURSE COMPLEX - All functions must pay \$500 Bond			
Warrego Room (No Foodstuffs & Drinks)			
Half day hire	GST	s262(3)(c)	\$ 165.00
Day (6am - 6pm)	GST	s262(3)(c)	\$ 332.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 360.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 60.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 614.00
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)	\$ 352.00
Half day Hire	GST	s262(3)(c)	\$ 175.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 681.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 59.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 1,126.00
Rehearsals/Decorations (only if no bookings received)	GST	s262(3)(c)	\$ 53.00
Newmarket Bar (No foodstuffs & drinks)			
Day (6am - 6pm)	GST	s262(3)(c)	\$ 165.00
Half Day	GST	s262(3)(c)	\$ 80.00
Night (6pm - 12 Midnight)	GST	s262(3)(c)	\$ 171.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 59.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 360.00
Newmarket Bar (Foodstuffs and Drinks)			
Day (6am - 6pm)	GST	s262(3)(c)	\$ 332.00
Half Day	GST	s262(3)(c)	\$ 165.00
Night (6pm - 12 midnight)	GST	s262(3)(c)	\$ 450.00
Every hour or part thereof after midnight	GST	s262(3)(c)	\$ 59.00
Entertainment (Travelling out of town Shows)	GST	s262(3)(c)	\$ 564.00

DESCRIPTION	GST	LG Act 2009	2023/2024
Outside Bar (Foodstuffs & drinks) Day Hire	GST	s262(3)(c)	\$ 187.00
Half Day hire	GST	s262(3)(c)	\$ 95.00
Night hire	GST	s262(3)(c)	\$ 343.00
Racetrack Hill (eg. Open air concerts)	GST	s262(3)(c)	\$ 652.00
Meeting room (fish bowl)			
Day	GST	s262(3)(c)	\$ 19.00
Night	GST	s262(3)(c)	\$ 46.00
Kitchen Hire (for preparation of food) per day	GST	s262(3)(c)	\$ 323.00
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)	\$ 53.00
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 to			
Stage Lighting			
Local Organisation	GST	s262(3)(c)	\$ 264.00
Non-Local Organisation	GST	s262(3)(c)	\$ 332.00
PA System - \$250 Bond Required			
COSTS FOR DAMAGE TO RACEVIEW COMPLEX			
Parquetry Floor (beer spillage - inside bar, gouges, etc)	GST	s262(3)(c)	\$ 298.00
Additional Cleaning	GST	s262(3)(c)	\$ 121.00
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	2023/2024
TOWN HALL - CHARLEVILLE - All functions must pay \$500 BOND			
Charleville Town Hall Hire - no foodstuff & drinks	GST	s262(3)(c)	\$ 106.00
Half Day - (No more than 6 hours duration)	GST	s262(3)(c)	\$ 53.00
Town Hall Hire - foodstuffs & drinks	GST	s262(3)(c)	\$ 165.00
Rehearsals for plays etc - Day	GST	s262(3)(c)	\$ 8.00
(Local organisations) - Night	GST	s262(3)(c)	\$ 18.00
Public Meetings	GST	s262(3)(c)	\$ 45.00
Travelling Shows (Commercial ventures must apply to Council)	GST	s262(3)(c)	\$ 298.00
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)	\$ 60.00
Town Hall Hire - Foodstuff & drinks	GST	s262(3)(c)	\$ 127.00
Supper Room - Morven Only	GST	s262(3)(c)	\$ 13.00
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)	\$ 58.00
LOCAL LAW copy per sheet	No GST	s97(2)(a)	\$ 1.00
Annual Report	No GST	s97(2)(a)	\$ 92.00
ANNUAL REPORT	No GST	s97(2)(a)	\$ 21.00
RIGHT TO INFORMATION (RTI)			
Initial fees as determined by Department of environment and Science	No GST	s97(2)(a)	\$ 55.75
<i>No processing charges are payable if the agency spends less than 5 hours processing an application. If the agency spends more than 5 hours, the charge is \$8.65 for each 15 minutes (or part thereof) spent processing the application.</i>			
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)	\$ 55.00
WASTE DISPOSAL			
Disposal of Construction/Inert Material			
1-5 tonne per load	GST	s262(3)(c)	\$ 61.00
5-8 tonne per load	GST	s262(3)(c)	\$ 80.00
Over 8 tonne per load	GST	s262(3)(c)	\$ 142.00
WHEELIE BINS			
Wheelie Bins Charleville (large)	GST	s262(3)(c)	\$ 113.00
Wheelie Bins Augathella and Morven (small)	GST	s262(3)(c)	\$ 70.00
MORVEN /AUGATHELLA MUSEUM AND TOURISM			
Adult Entry Fee	GST	s262(3)(c)	\$ 2.20

DESCRIPTION	GST	LG Act 2009	2023/2024
CHARLEVILLE COSMOS CENTRE & VISITOR INFORMATION CENTRE - 1 A			
Big Sky Observatory Entry Fees			
Adult	GST	s262(3)(c)	\$ 35.00
Concession	GST	s262(3)(c)	\$ 30.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 25.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 95.00
Big Sky Twilight Session Entry Fees			
Adult	GST	s262(3)(c)	\$ 17.50
Concession	GST	s262(3)(c)	\$ 15.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 12.50
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 47.50
Our Star Entry Fees			
Adult	GST	s262(3)(c)	\$ 22.50
Concession	GST	s262(3)(c)	\$ 20.50
Child (4-14 yrs)	GST	s262(3)(c)	\$ 16.50
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 61.50
Small & Personal Entry Fees			
Adult	GST	s262(3)(c)	\$ 80.00
Concession	GST	s262(3)(c)	\$ 70.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 55.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 215.00
Planetarium Shows - Oasis in Space & Our Living Star Fees			
Adult	GST	s262(3)(c)	\$ 12.00
Concession	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)	\$ 32.00
Universal Dreaming Entry Fees			
Adult	GST	s262(3)(c)	\$ 22.50
Concession	GST	s262(3)(c)	\$ 20.50
Child (4-14 yrs)	GST	s262(3)(c)	\$ 16.50
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 61.50
WWII Secret Tour (Tag-Along) Fees			

Adult	GST	s262(3)(c)	\$ 20.00
Concession	GST	s262(3)(c)	\$ 18.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 10.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 50.00
WWII Secret Base Fees			
Adult	GST	s262(3)(c)	\$ 12.00
Concession	GST	s262(3)(c)	\$ 10.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 5.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 29.00
WWII Secret Base & Tour Entry Fees			
Group Rate Guide Provided	GST	s262(3)(c)	\$ 300.00
Charleville Bilby Experience			
Adult	GST	s262(3)(c)	\$ 24.00
Concession	GST	s262(3)(c)	\$ 22.00
Child (4-14 yrs)	GST	s262(3)(c)	\$ 16.00
Family Pass (2A + 2C) - additional children charged at child rate	GST	s262(3)(c)	\$ 60.00
Postage (Souvenirs)			
Flat Rate, Small Items	GST	s262(3)(c)	\$ 10.00
Larger Items	GST	s262(3)(c)	On request

Murweh Fees and Charges (GST Inclusive).

Charleville Aerodrome

NOTES:

- 1 Per passenger charges apply for Air Transport Operations (ATO) (see item no. X following).
- 2 Per passenger charges apply for closed charter flights (see item no. X following).
- 3 Use of the airport facility by aircraft operators is considered acceptance of published fees and charges.
- 4 Invoices advise when payment is due (generally 21 days from receipt). After this time the outstanding amount is considered overdue and a late payment fee is 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 AVDATA are engaged to act as agent for the purpose of collecting specific airport charges, as per their Terms and Conditions.
- 7 General aviation fees and charges may apply to a landing, circuit work (training) or parking and are calculated as follows:

Landings (By movement)

	Aircraft Weight	Amount	GST included	Charge Type
i)	up to 1000kgs	\$	12.50	minimum charge
ii)	1001 to 5700kgs	\$	12.50	per tonne of MTOW
iii)	over 5700kgs	\$	15.00	per tonne of MTOW

Landings, (Paid annually in advance by approved application only)

Aircraft based:	Single engine	Two or more engines	
iv) Charleville (recreational)	\$ 682.50	\$ 1,160.00	Per annum
v) Charleville (commercial)	\$ 1,160.00	\$ 1,575.00	Per annum
vi) Elsewhere (recreational)	\$ 1,160.00	\$ 1,575.00	Per annum
vii) Elsewhere (commercial)	\$ 1,500.00	\$ 1,750.00	Per annum

Note: Aircraft used for both private and commercial operations are charged as commercial.

Aircraft Parking Fees

viii) All aircraft	\$	12.00	Per day or part thereof
ix) Aircraft approved for payment of annual Landing Fees are Parking Fee Exempt			

Passenger Fees

x) ATO and/or closed charter	\$	15.80	Per passenger, per arrival and departure.
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xi) Augathella and Morven Aerodromes

No landing fees at this time.

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CHARLEVILLE AERODROME HANGARAGE CHARGES – 2023-24

(GST applicable and included)

2023-24				
CLASS	FLOOR	DAILY	WEEKLY	MONTHLY
	AREA M ²	\$	\$	\$
A	up to 60	9.50	37.00	145.40
B	61 – 100	11.20	47.90	194.60
C	101 – 150	13.10	62.60	251.90
D	151 – 200	14.50	77.20	305.60
E	201 – 250	17.10	93.30	373.30
F	251 – 300	21.20	123.90	487.90
G	301 – 350	25.30	152.00	610.80
H	351 – 450	29.10	181.20	724.10
I	451 – 550	34.30	209.30	837.50
J	551 – 650	38.70	239.80	960.10
K	651 – 750	42.50	267.90	1,361.70
L	751 – 850	46.40	297.20	1,188.20
M	851 – 950	50.70	326.80	1,301.90
O	EACH 100			
	OVER 950	4.20	20.50	81.80

5.17 ESTIMATED POSITION FOR 30 JUNE 2023 LG REG 2012 S205

Author: Accountant
Authoriser: CEO

RECOMMENDATION

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

BACKGROUND

Council needs to adopt the estimated financial position and operations as part of the 2023-2024 budget process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

1. **Murweh SC Estimated Financial Statements 2022-23** [↓](#)

QTC Financial Forecast Template—Murweh Shire Council Statement of Comprehensive Income

	Jun-23 Estimated
Revenue	
Operating revenue	
General rates	4,183
Water	1,862
Sewerage	1,058
Waste management	680
Less: discounts	(630)
Less: pensioner remissions	(105)
Net rates, levies and charges	7,048
Fees and charges	945
Interest received	301
Sales revenue	8,174
Other income	89
Grants, subsidies, contributions and donations	16,038
Total operating revenue	32,594
Capital revenue	
Grants, subsidies, contributions and donations	5,747
Total revenue	38,341
Capital income	
Total Capital Income	500
Total income	38,841
Expenses	
Operating expenses	
Employee benefits	8,554
Materials and services	20,297
Finance costs	127
Depreciation and amortisation	7,270
Total operating expenses	36,248
Operating result	
Operating revenue	32,594
Operating expenses	36,248
Operating result	(3,654)

QTC Financial Forecast Template—Murweh Shire Council Statement of Financial Position

Jun-23 Estimated	
Assets	
Current assets	
Cash and cash equivalents	8,113
Trade and other receivables	2,654
Inventories	877
Contract Assets	2,103
Other current assets	231
Total current assets	13,978
Non-current assets	
Property, plant & equipment	429,957
Total non-current assets	429,957
Total assets	443,935
Liabilities	
Current liabilities	
Trade and other payables	1,767
Contract Liabilities	2,077
Borrowings	211
Provisions	1,142
Total current liabilities	5,198
Non-current liabilities	
Borrowings	3,417
Provisions	2,186
Total non-current liabilities	5,603
Total liabilities	10,801
Net community assets	433,135
Community equity	
Asset revaluation surplus	300,000
Retained surplus	133,135
Total community equity	433,135

**QTC Financial Forecast Template—Murweh Shire Council
Statement of Cash Flows**

Jun-23 Estimated

Cash flows from operating activities

Receipts from customers	15,522
Payments to suppliers and employees	(30,533)
Interest received	301
Non-capital grants and contributions	15,314
Borrowing costs	(71)
Net cash inflow from operating activities	534

Cash flows from investing activities

Payments for property, plant and equipment	(7,892)
Proceeds from sale of property, plant and equipment	500
Grants, subsidies, contributions and donations	5,747
Net cash inflow from investing activities	(1,645)

Cash flows from financing activities

Proceeds from borrowings	1,000
Repayment of borrowings	(193)
Repayment of leases	(2)
Net cash inflow from financing activities	805

Total cash flows

Net increase in cash and cash equivalent held	(306)
Opening cash and cash equivalents	8,419
Closing cash and cash equivalents	8,113

QTC Financial Forecast Template—Murweh Shire Council Statement of Changes in Equity

Jun-23 Estimated

Asset revaluation surplus	
Opening balance	296,426
Net result	na
Increase in asset revaluation surplus	3,574
Internal payments made	na
Adjustment for Initial Recognition of Accounting Standards	na
Closing balance	300,000
Retained surplus	
Opening balance	130,542
Net result	2,593
Increase in asset revaluation surplus	na
Adjustment for Initial Recognition of Accounting Standards	-
Closing balance	133,135
Total	
Opening balance	426,968
Net result	2,593
Increase in asset revaluation surplus	3,574
Adjustment for Initial Recognition of Accounting Standards	-
Closing balance	433,135

5.18 STATEMENT OF COMPREHENSIVE INCOME LG REG. 2012 S169

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Section 169 of the *Local Government Regulation 2012* Council adopt the Budget Financial Statements for the 2023/24 financial year and the following two years as tabled.

BACKGROUND

Each financial year Council needs to adopt the statement of comprehensive income as part of the budget process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

- 1. **MSC Budget Financial Statements 2023-26** [↓](#)

QTC Financial Forecast Template—Murweh Shire Council Statement of Comprehensive Income

	Jun-24 Budget	Jun-25F	Jun-26F
Revenue			
Operating revenue			
General rates	4,518	4,699	4,886
Water	1,993	2,073	2,156
Sewerage	1,078	1,121	1,166
Waste management	794	825	858
Less: discounts	(678)	(705)	(733)
Less: pensioner remissions	(109)	(113)	(118)
Net rates, levies and charges	7,596	7,899	8,215
Fees and charges	1,069	1,106	1,139
Interest received	303	649	737
Sales revenue	4,954	5,128	5,282
Other income	67	69	71
Grants, subsidies, contributions and donations	19,958	20,656	21,276
Total operating revenue	33,946	35,508	36,720
Capital revenue			
Grants, subsidies, contributions and donations	18,679	4,200	4,150
Total revenue	52,625	39,708	40,870
Capital income			
Total Capital Income	585	175	180
Total income	53,210	39,883	41,051
Expenses			
Operating expenses			
Employee benefits	9,367	9,634	9,877
Materials and services	19,604	20,301	20,899
Finance costs	125	122	116
Depreciation and amortisation	7,307	8,071	8,296
Total operating expenses	36,404	38,128	39,187
Net result	16,806	1,755	1,863
Operating result			
Operating revenue	33,946	35,508	36,720
Operating expenses	36,404	38,128	39,187
Operating result	(2,458)	(2,620)	(2,467)

QTC Financial Forecast Template—Murweh Shire Council Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F
Assets			
Current assets			
Cash and cash equivalents	6,959	9,294	10,949
Trade and other receivables	2,758	2,865	2,958
Inventories	877	867	872
Contract Assets	2,103	2,103	2,103
Other current assets	241	251	261
Total current assets	12,937	15,380	17,143
Non-current assets			
Property, plant & equipment	451,480	454,567	458,484
Total non-current assets	451,480	454,567	458,484
Total assets	464,417	469,947	475,627
Liabilities			
Current liabilities			
Trade and other payables	1,982	2,054	2,114
Contract Liabilities	2,077	2,077	2,077
Borrowings	209	215	222
Provisions	1,142	1,165	1,188
Total current liabilities	5,410	5,511	5,601
Non-current liabilities			
Borrowings	3,208	2,993	2,772
Provisions	2,186	2,192	2,199
Total non-current liabilities	5,394	5,186	4,971
Total liabilities	10,805	10,697	10,572
Net community assets	453,613	459,250	465,055
Community equity			
Asset revaluation surplus	303,672	307,555	311,496
Retained surplus	149,940	151,695	153,558
Total community equity	453,613	459,250	465,055

QTC Financial Forecast Template—Murweh Shire Council Statement of Cash Flows

	Jun-24 Budget	Jun-25F	Jun-26F
Cash flows from operating activities			
Receipts from customers	13,900	14,157	14,666
Payments to suppliers and employees	(28,771)	(29,842)	(30,704)
Interest received	303	649	737
Non-capital grants and contributions	19,640	20,594	21,225
Borrowing costs	(111)	(104)	(98)
Other cash flows from operating activities	(10)	(10)	(15)
Net cash inflow from operating activities	4,951	5,444	5,811
Cash flows from investing activities			
Payments for property, plant and equipment	(25,158)	(7,400)	(8,400)
Proceeds from sale of property, plant and equipment	585	300	309
Grants, subsidies, contributions and donations	18,679	4,200	4,150
Net cash inflow from investing activities	(5,894)	(2,900)	(3,941)
Cash flows from financing activities			
Proceeds from borrowings	-	-	-
Repayment of borrowings	(211)	(209)	(215)
Repayment of leases	-	-	-
Net cash inflow from financing activities	(211)	(209)	(215)
Total cash flows			
Net increase in cash and cash equivalent held	(1,154)	2,336	1,655
Opening cash and cash equivalents	8,112	6,959	9,294
Closing cash and cash equivalents	6,959	9,294	10,949

QTC Financial Forecast Template—Murweh Shire Council Statement of Changes in Equity

	Jun-24 Budget	Jun-25F	Jun-26F
Asset revaluation surplus			
Opening balance	300,000	303,672	307,555
Net result	na	na	na
Increase in asset revaluation surplus	3,672	3,883	3,941
Closing balance	303,672	307,555	311,496
Retained surplus			
Opening balance	133,134	149,940	151,695
Net result	16,806	1,755	1,863
Increase in asset revaluation surplus	na	na	na
Closing balance	149,940	151,695	153,558
Total			
Opening balance	433,135	453,613	459,250
Net result	16,806	1,755	1,863
Increase in asset revaluation surplus	3,672	3,883	3,941
Closing balance	453,613	459,250	465,055

5.19 10 YEAR FINANCIAL FORECAST LG REG. 2012 S169

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Section 169 of the *Local Government Regulation 2012* Council adopt the 2023-2033 long term financial forecast as tabled.

BACKGROUND

Council is required to adopt the long term financial forecast as part of the budget process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

1. **MSC Longterm Financial Forecast** [↓](#)

QTC Financial Forecast Template—Murweh Shire Council Statement of Comprehensive Income

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Revenue										
Operating revenue										
General rates	4,518	4,699	4,886	5,082	5,285	5,497	5,716	5,945	6,183	6,368
Water	1,993	2,073	2,156	2,242	2,332	2,425	2,522	2,623	2,728	2,810
Sewerage	1,078	1,121	1,166	1,212	1,261	1,311	1,364	1,418	1,475	1,519
Waste management	794	825	858	893	928	966	1,004	1,044	1,086	1,119
Less: discounts	(678)	(705)	(733)	(763)	(793)	(825)	(858)	(892)	(928)	(956)
Less: pensioner remissions	(109)	(113)	(118)	(122)	(127)	(132)	(138)	(143)	(149)	(153)
Net rates, levies and charges	7,596	7,899	8,215	8,544	8,886	9,241	9,611	9,995	10,395	10,707
Fees and charges	1,069	1,106	1,139	1,174	1,209	1,245	1,282	1,321	1,361	1,401
Interest received	303	649	737	802	847	895	957	1,031	1,131	1,165
Sales revenue	4,954	5,128	5,282	5,440	5,603	5,771	5,945	6,123	6,307	6,496
Other income	67	69	71	74	76	78	80	83	85	88
Grants, subsidies, contributions and donations	19,958	20,656	21,276	21,914	22,571	23,249	23,946	24,664	25,404	26,167
Total operating revenue	33,946	35,508	36,720	37,947	39,192	40,480	41,821	43,218	44,683	46,023
Capital revenue										
Grants, subsidies, contributions and donations	18,679	4,200	4,150	4,400	4,650	4,850	5,000	5,200	5,300	5,459
Total revenue	52,625	39,708	40,870	42,347	43,842	45,330	46,821	48,418	49,983	51,482
Capital income										
Total Capital Income	585	175	180	186	191	197	203	209	215	222
Total income	53,210	39,883	41,051	42,533	44,034	45,527	47,024	48,627	50,198	51,704
Expenses										
Operating expenses										
Employee benefits	9,367	9,634	9,877	10,126	10,381	10,643	10,911	11,186	11,468	11,812
Materials and services	19,604	20,301	20,899	21,536	22,172	22,847	23,522	24,238	24,955	25,703
Finance costs	125	122	116	109	102	95	88	80	73	75
Depreciation and amortisation	7,307	8,071	8,296	8,549	8,815	9,093	9,375	9,648	9,954	9,223
Total operating expenses	36,404	38,128	39,187	40,320	41,471	42,677	43,896	45,152	45,449	46,813
Net result	16,806	1,755	1,863	2,212	2,563	2,849	3,128	3,475	4,749	4,891
Operating result										
Operating revenue	33,946	35,508	36,720	37,947	39,192	40,480	41,821	43,218	44,683	46,023
Operating expenses	36,404	38,128	39,187	40,320	41,471	42,677	43,896	45,152	45,449	46,813
Operating result	(2,458)	(2,620)	(2,467)	(2,373)	(2,278)	(2,198)	(2,075)	(1,934)	(766)	(789)

QTC Financial Forecast Template—Murweh Shire Council Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Assets										
Current assets										
Cash and cash equivalents	6,959	9,294	10,949	12,018	13,137	14,627	16,461	19,025	22,004	22,664
Trade and other receivables	2,758	2,865	2,958	3,053	3,143	3,254	3,359	3,467	3,570	3,677
Inventories	877	867	872	862	867	857	862	852	857	883
Contract Assets	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,166
Other current assets	241	251	261	272	282	293	304	315	327	337
Total current assets	12,937	15,380	17,143	18,308	19,533	21,133	23,089	25,763	28,861	29,727
Non-current assets										
Property, plant & equipment	451,480	454,567	458,484	463,409	468,691	473,974	479,255	484,244	490,150	504,855
Total non-current assets	451,480	454,567	458,484	463,409	468,691	473,974	479,255	484,244	490,150	504,855
Total assets	464,417	469,947	475,627	481,716	488,224	495,108	502,344	510,007	519,011	534,581
Liabilities										
Current liabilities										
Trade and other payables	1,982	2,054	2,114	2,176	2,233	2,304	2,371	2,440	2,505	2,580
Contract Liabilities	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,139
Borrowings	209	215	222	228	236	243	250	258	266	274
Provisions	1,142	1,165	1,188	1,212	1,236	1,261	1,286	1,312	1,338	1,378
Total current liabilities	5,410	5,511	5,601	5,693	5,782	5,885	5,985	6,087	6,186	6,372
Non-current liabilities										
Borrowings	3,208	2,993	2,772	2,543	2,308	2,065	1,814	1,556	1,290	1,329
Provisions	2,186	2,192	2,199	2,206	2,213	2,221	2,229	2,237	2,246	2,313
Total non-current liabilities	5,394	5,186	4,971	4,749	4,521	4,286	4,043	3,793	3,536	3,642
Total liabilities	10,805	10,697	10,572	10,442	10,303	10,171	10,028	9,881	9,722	10,013
Net community assets	453,613	459,250	465,055	471,274	477,921	484,937	492,315	500,126	509,289	524,568
Community equity										
Asset revaluation surplus	303,672	307,555	311,496	315,503	319,588	323,754	328,005	332,341	336,755	347,142
Retained surplus	149,940	151,695	153,558	155,771	158,333	161,183	164,311	167,785	172,534	177,426
Total community equity	453,613	459,250	465,055	471,274	477,921	484,937	492,315	500,126	509,289	524,568

QTC Financial Forecast Template—Murweh Shire Council Statement of Cash Flows

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Cash flows from operating activities										
Receipts from customers	13,900	14,157	14,666	15,188	15,733	16,286	16,870	17,472	18,100	18,643
Payments to suppliers and employees	(28,771)	(29,842)	(30,704)	(31,578)	(32,482)	(33,394)	(34,351)	(35,329)	(36,341)	(39,840)
Interest received	303	649	737	802	847	895	957	1,031	1,131	1,165
Non-capital grants and contributions	19,640	20,594	21,225	21,862	22,523	23,188	23,889	24,605	25,349	26,110
Borrowing costs	(111)	(104)	(98)	(91)	(84)	(77)	(70)	(62)	(55)	(56)
Other cash flows from operating activities	(10)	(10)	(15)	(10)	(16)	(11)	(16)	(11)	(16)	(17)
Net cash inflow from operating activities	4,951	5,444	5,811	6,172	6,520	6,887	7,279	7,707	8,168	6,005
Cash flows from investing activities										
Payments for property, plant and equipment	(25,158)	(7,400)	(8,400)	(9,600)	(10,150)	(10,350)	(10,550)	(10,450)	(10,600)	(10,918)
Proceeds from sale of property, plant and equipment	585	300	309	318	328	338	348	358	369	380
Grants, subsidies, contributions and donations	18,679	4,200	4,150	4,400	4,650	4,850	5,000	5,200	5,300	5,459
Net cash inflow from investing activities	(5,894)	(2,900)	(3,941)	(4,882)	(5,172)	(5,162)	(5,202)	(4,892)	(4,931)	(5,079)
Cash flows from financing activities										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(211)	(209)	(215)	(222)	(228)	(236)	(243)	(250)	(258)	(266)
Repayment of leases	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(211)	(209)	(215)	(222)	(228)	(236)	(243)	(250)	(258)	(266)
Total cash flows										
Net increase in cash and cash equivalent held	(1,154)	2,336	1,655	1,069	1,120	1,489	1,834	2,565	2,979	660
Opening cash and cash equivalents	8,112	6,959	9,294	10,949	12,018	13,137	14,627	16,461	19,025	22,004
Closing cash and cash equivalents	6,959	9,294	10,949	12,018	13,137	14,627	16,461	19,025	22,004	22,664

**QTC Financial Forecast Template—Murweh Shire Council
Statement of Changes in Equity**

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33 F
Asset revaluation surplus										
Opening balance	300,000	303,672	307,555	311,496	315,503	319,588	323,754	328,005	332,341	336,755
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	3,672	3,883	3,941	4,007	4,084	4,166	4,250	4,336	4,414	10,388
Closing balance	303,672	307,555	311,496	315,503	319,588	323,754	328,005	332,341	336,755	347,142
Retained surplus										
Opening balance	133,134	149,940	151,695	153,558	155,771	158,333	161,183	164,311	167,785	172,534
Net result	16,806	1,755	1,863	2,212	2,563	2,849	3,128	3,475	4,749	4,891
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Closing balance	149,940	151,695	153,558	155,771	158,333	161,183	164,311	167,785	172,534	177,426
Total										
Opening balance	433,135	453,613	459,250	465,055	471,274	477,921	484,937	492,315	500,126	509,289
Net result	16,806	1,755	1,863	2,212	2,563	2,849	3,128	3,475	4,749	10,388
Increase in asset revaluation surplus	3,672	3,883	3,941	4,007	4,084	4,166	4,250	4,336	4,414	4,891
Closing balance	453,613	459,250	465,055	471,274	477,921	484,937	492,315	500,126	509,289	524,568

5.20	FINANCIAL	SUSTAINABILITY	RATIOS	LG	REG.	2012	S169
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Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Section 169 (5) of the *Local Government Regulation 2012* Council adopt the relevant measures of financial sustainability as tabled.

BACKGROUND

Council needs to adopt the financial sustainability ratios as part of the budget process

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

1. **Financial Sustainability Ratios** [↓](#)

Financial Sustainability Ratios	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Operating surplus ratio (%)										
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%	-7%	-7%	-7%	-6%	-6%	-5%	-5%	-4%	-2%	-2%
Net financial liabilities ratio (%)										
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues										
Target: not greater than 60%	-6%	-13%	-18%	-21%	-24%	-27%	-31%	-37%	-43%	-43%
Asset sustainability ratio (%)										
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%	92%	92%	101%	112%	115%	114%	113%	108%	118%	122%

5.21 CODE OF COMPETITIVE CONDUCT LG REG 2012 S39/LG ACT 2009 S47

Author: Accountant

Authoriser: CEO

RECOMMENDATION

That in accordance with Sections 39 of the *Local Government Regulation 2012* and Section 47 of the *Local Government Act 2009*, Council adopts to not apply the Code of Competitive Conduct for the following business activities for 2023/24;

- Building Certification – operating expenses of \$ 165,000 is below the threshold of \$340,000.
- Roads activity – operating expenses of \$ 2,433,879 is above the threshold of \$340,000. However, as the Contract is awarded to Council based on quotation, Council will not apply the code of competitive conduct at this time.

BACKGROUND

Each year the council needs to make a resolution regarding the code of competitive conduct as part of the Budget Process.

LINK TO CORPORATE PLAN

- 1.1.1 Council has in place strategic decision-making frameworks to identify, prioritise, and meet current and future needs .
- 1.3.1 Council has in place operational systems and capacity to deliver strategic priorities and core operations.

ATTACHMENTS

Nil

6 CLOSURE