



CONFIRMED MINUTES

**BUDGET MEETING OF
BARCOO SHIRE COUNCIL
HELD WEDNESDAY
30 JULY 2013
COUNCIL CHAMBERS
JUNDAH**

BARCOO SHIRE COUNCIL
CONFIRMED MINUTES OF THE GENERAL MEETING
HELD COUNCIL CHAMBERS JUNDAH
ON TUESDAY 30 JULY 2013
COMMENCING AT 9.05 AM

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BARCOO SHIRE COUNCIL
CONFIRMED MINUTES OF THE GENERAL MEETING
HELD COUNCIL CHAMBERS JUNDAH
ON TUESDAY 30 JULY 2013
COMMENCING AT 9.05 AM

1. OPENING

The Mayor welcomed all in attendance and opened the meeting at 9.05 am.

2. ATTENDANCE

ATTENDANCE:

Cr Julie Groves, Mayor
Cr Michael Pratt, Deputy Mayor
Cr Peter Batt
Cr Ian Groves

OFFICER'S PRESENT

Mr Bob O'Brien, Chief Executive Officer
Ms Sue McConachy, Executive Assistant
Mr Steve Sigler, Strategic Works Supervisor
Mr David Charlton, Acting Corporate Services Manager
Ms Sarah Uhrhane, Finance Officer

3. APOLOGIES

Resolution No.: **2013.07.01**

That apology from Councillor Craig Lasker is accepted and leave of absence be granted.

MOVED: Cr Groves

SECONDED: Cr Pratt

CARRIED 4/0

4. MESSAGE FROM THE MAYOR

It is with pleasure that I present a Council Budget under the amended Local Government Act 2009. Council has put forward a Budget totalling \$22.7 million, which is in line with Council's projections. This budget is set in an ever changing environment where funding for Local Government is in a state of flux.

Council continues to lobby both the State and Federal Governments in order to deliver a sustainable works program that supports our core workforce and fleet operations.

Council will, for the first time, look to borrow funds in order to inject some stimulus into the local economy. Council believes that it is a prudent measure to borrow a significant sum in the view of the current low interest rates and Council's relatively strong financial situation.

Works will continue on the restoration of Council and Main Roads which were damaged by flood water in 2012.

Council is investing significant funds into Council infrastructure, which includes the Jundah Works Depot, Streets and Caravan Parks in all three towns, Rural Roads, the Jundah General Store and Staff housing. All other operations will continue unchanged.

Rates have been increased by 2.5% in all areas. Council will continue with the current Water Charging regime; however a detailed examination of this system will be undertaken for the 2014-15 budgets.

Council has increased the Pest Management levy by \$0.0005 cents to \$0.0155 cents per Ha. This is purely an inflationary increase.

General Overview

| | |
|------------------------------|-----------------------|
| Operating Revenue | \$12.2 million |
| Capital Revenue | \$1.1 million |
| Operating Expenditure | \$14.3 Million |
| Capital Expenditure | \$8.3 million |

Major Capital Items

| | |
|-----------------------------|----------------------|
| Community Facilities | \$2.8 million |
|-----------------------------|----------------------|

Including

| | |
|---------------|-----------|
| General Store | \$900,000 |
|---------------|-----------|

| | |
|---------------|-----------|
| Caravan Parks | \$340,000 |
|---------------|-----------|

| | |
|-------------|-----------|
| Jundah Hall | \$291,000 |
|-------------|-----------|

| | |
|-----------------|-------------|
| Council Housing | \$1,125,000 |
|-----------------|-------------|

| | |
|---------------------------|----------------------|
| Works and Services | \$5.45million |
|---------------------------|----------------------|

Including

| | |
|--------------|-------------|
| Jundah Depot | \$1,100,000 |
|--------------|-------------|

| | |
|-------------------|-------------|
| Plant Replacement | \$1,375,000 |
|-------------------|-------------|

| | |
|--------------|-----------|
| Town Streets | \$500,000 |
|--------------|-----------|

| | |
|-------------|-------------|
| Rural Roads | \$1,800,000 |
|-------------|-------------|

REVENUE POLICY

| | | | |
|--|--|-----------------|-------------------------|
|  | Policy 02 | | |
| | REVENUE POLICY 2013-2014 Local Government Regulation 2012 S16 9 (2) b | | |
| Draft <input type="checkbox"/> | Final <input checked="" type="checkbox"/> | Version: | 02.2013.01 |
| File ref: | | Policy Section | Governance |
| Date Adopted: | 30 July 2013 | Review Date: | June 2014 |
| Author: | Robert O'Brien | Review Officer: | Chief Executive Officer |

PURPOSE

The purpose of this revenue policy is to set out the principles used by Council in the:

- the making of rates and charges;
- the levying of rates;
- the recovery of rates and charges;
- concessions for rates and charges.

The period covered by this policy applies to the financial year **2013/2014**.

INTRODUCTION

The Barcoo Shire Council can be recognised as a medium sized rural Local Government that is well known for its diverse and complex landscapes which change depending on the climate. Barcoo Shire is vast in its jurisdiction and as such has a complex and varied range of services and responsibilities.

For many years, the Council's budget has been revenue driven rather than expenditure orientated. This approach has meant that Council provides for the necessary administrative, maintenance and operational expenses through revenue. An amount of revenue will be set aside for capital expenditures in the current budget and another amount set apart for future capital expenditure. It is acknowledged that Council must "maintain" and "control" expenses and be prepared to allocate necessary resources over an extended period of time, in order to purchase discretionary capital items. Council must also seek out and await the allocation of special grants. Borrowing is not a preferred budget option; however it may be contemplated in special circumstances.

The revenue based budget approach reverses the textbook approach to rating. The usual budget model will see rates calculated so as to deliver the difference between budget expenditure and other income. Although the budget expenditures contemplated under the usual model may have been subject to trimming to fit economic circumstances, the underlying approach differs considerably both in theory and in practice to that used by Barcoo Council along with many other Shire councils.

Council has made a decision to trim expenditure so as to permit it to live within its usual income. This may see some expenditure deferred and some temporary acceptance of lower standards for roads or other infrastructure than is ordinarily desirable. However, Council considers that containing rate increases and providing greater certainty about rate levels from year to year is a better option for its community than raising more revenue to fund more or better services that cannot be sustained in the long term.

The rate increases in some differential categories may be higher than those in others. However, such adjustments will be directed at achieving greater rating equity within Council's broader strategy of containing, through conservative budgeting, the increase in aggregate general rate revenue.

The overall rating strategy will continue to see differential rating, minimum rates and concessions used to gather necessary revenue equitably and to acknowledge different patterns for the use of Council's services.

A. Principles used for the making of rates & charges

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.

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
- flexibility to take account of changes in the local economy.

In accordance with section 94 of the Local Government Act 2009 Council –

1. must levy general rates on all rateable land within the local government area; and
2. may levy special rates and charges; and utility charges; and separate rates and charges.
3. A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

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

Where possible, Council will endeavour to base all rates and charges on a full cost recovery basis.

In making its decisions regarding the quantum of rates and charges, Council will endeavour to avoid undertaking borrowings. It is understood however, that in order for Council to undertake certain specific projects, borrowing may be a necessary requirement.

GENERAL RATES

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.

Although a single general rate would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in the three towns are very low in relation to rural land but those who live in the towns have greater access to Council services.

Council believes that the existing distribution of the general rate burden through its differential rates regime is generally equitable as it reflects incremental changes over many years.

Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.

SPECIAL RATES AND CHARGES

Council may make and levy a special rate or charge on rateable land, to help defray the cost of providing a service, facility and or an activity where, in Council's opinion:

- the land, or the occupier of the land, has or will especially benefit from the provision of the service, facility or activity; or
- the occupier of the land, or the use made or to be made of the land, has, or will, especially contribute to the need for the service, facility or activity.

UTILITY CHARGES

Council may make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and/or facilities. Barcoo Shire operates Water treatment and Reticulates Services to all three communities and will charge within the bounds of fairness and equity of charges with reference to similar charges across the State. Cost Recovery will not be achieved in the near future.

REGULATORY AND NON-REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service. Non-regulatory charges shall be measured on a commercial basis unless it is considered necessary to reduce the charge in order to maintain access to certain services for disadvantaged persons.

INTEREST

Council may impose interest on rates and charges that remain unpaid after sectional period expires i.e. 1st July and 1st January each calendar year and may include assessments that are making payments of outstanding rates by installments.

B. Principles used for the levying of rates

In levying rates Council will apply the principles of:

- making clear what is the Council's 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
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

LEVYING OF RATES AND CHARGES

In accordance with section 104 of the Local Government regulation 2012, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a half yearly basis during the periods 01 July to 31 December and 01 January to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of September and March to better take into account the financial cycle of the local economy.

PAYMENT OF RATES AND CHARGES

Owner Liability

Section 106 of the Regulation details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will exist with the land i.e. where a change in ownership occurs and a rate or charge exists against the land the 'owner' of the land will become liable for payment.

Where land ceases to be rateable land the owner of said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

Methods of Payment

Council may accept the payment of rates and charges by differing methods. These may include cheque, cash, direct debit and or electronic means.

Payments in Advance

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

Payment by Instalments

Council may allow payments by instalment where it will benefit both the individual and the collection of overdue rates and charges.

Time in which Rates must be paid

In accordance with the provisions of Section 52 of the Local Government (Finance, Plans and Reporting) Regulation 2010, the rates and charges levied by council must be paid within thirty (30) clear days after the notice is issued.

C. Principles used for the 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

An overdue rate is an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate).

With due regard for financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Standard Performance

- Where there has been no movement on an account or an installment plan has defaulted Council may refer overdue rates to a mercantile agent or a solicitor for recovery.
- Generally an account will not be referred for external recovery action unless it is \$500.00 or greater in value.
- Council may negotiate payment plans for any debt that may be referred to an external recovery agent.

D. 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
- flexibility to allow Council to respond to local economic issues.

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

Discount

In accordance with section 130 of the Local Government Regulation 2012, Council may allow a discount on all General Rates, if payment is made within 30 clear days from the date of issue of the notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the Local Government Regulation 2012, may still allow the discount following written application by the ratepayer.

General Rate Caps

Because general rates are made and levied upon the unimproved value of land determined by the Department of Natural Resources and Mines, Council recognises that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council may cap general rate increases for the lands or classes of land concerned.

Other Rebates and Concessions

Council may, at its discretion allow other concessions or remissions. These may include pensioner rebates, natural hardship and or social and economic incentives.

E. Principles used for determining 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 and effective revenue approach, and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.'

Adoption of the Revenue Policy 2013-2014

Resolution No.: 2013.07.02

That Council adopts the 2013/2014 Revenue Policy in accordance with and pursuant to Section 193 of the Local Government Regulation 2012.

MOVED: Cr M Pratt

SECONDED: Cr P Batt

CARRIED 4/0

REVENUE STATEMENT



REVENUE STATEMENT 2013/2014

The purpose of this document is to explain the revenue measures adopted in the budget concerning:

- the making of rates and charges;
- the levying of rates;
- the recovery of rates and charges;
- concessions for rates and charges.

The period covered by this policy applies to the financial year **2013/2014**.

INTRODUCTION

This document sets down how rates and charges are decided, including the extent the rates and charges relate to relevant costs. Barcoo Shire Council revenue is obtained by rates, charges, licenses, interest, permits, rents, fees, grants, donations, contract and private works, and the realisation of assets. Council charges and collects fees to maintain Council's operating capability.

The purpose of this policy is to provide a framework by which Council may structure a portfolio of income generating strategies to meet the financial resource needs and demands of its functional programs in accordance with overall corporate objectives.

This document is required under the *Local Government Regulations 2012 Section 172*

ANNUAL REVIEW

This document is required to be reviewed annually.

DEFINITION

For the purpose of this policy, unless otherwise stated, a reference to "the Act" is a reference to the *Local Government Act 2009*.

LEGISLATIVE REQUIREMENTS

Local Government Regulation 2012 Section 172 Revenue Statement Contents

(1) The revenue statement must state—

- (a) if the local government levies differential general rates -
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and

- (b) if the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and
- (c) if the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-recovery fee; and
- (d) if the local government conducts a business activity on a commercial basis—the fees the local government receives for the activity.

(2) The revenue statement for a financial year must include the following information for the financial year—

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

A. Principles used for the making of rates & charges

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.

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
- flexibility to take account of changes in the local economy.

In accordance with section 95 of the Local Government Act 2009 Council –

1. must levy general rates on all rateable land within the local government area; and
2. may levy special rates and charges; and utility charges; and separate rates and charges.
3. A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Where possible, Council will endeavour to base all rates and charges on a full cost recovery basis.

In making its decisions regarding the quantum of rates and charges, Council will endeavour to avoid undertaking borrowings. It is understood however, that in order for Council to undertake certain specific projects, borrowing may be a necessary requirement.

DIFFERENTIAL GENERAL RATES

In accordance with the Local Government Regulation 2012, Part 13 2 Land record of Local Government, Barcoo Shire Council will make and levy a differential general rate for the financial year ending 30 June 2014, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in the towns are very low in relation to rural land but those who live in the towns have greater access to council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates to enable it at least to maintain the current standards of services it provides.

Category 1 – Township of Jundah

Category 1 land means all rateable land in the township of Jundah located in the Parish of Jundah set aside for residential development and development which supports residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 2 – Township of Windorah

Category 2 land means all rateable land in the township of Windorah located in the Parish of Murken set aside for residential development and development which supports residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 3 – Township of Stonehenge

Category 3 land means all rateable land in the township of Stonehenge located in the Parish of Bimerah set aside for residential development and development which supports residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 4 - Rural Land

Category 4 land means all rateable land intended for rural purposes and used for grazing and agriculture.

Category 5 – Petroleum, Oil and Gas Industries

Category 5 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* or *Petroleum Act 1923* for the purpose of crude oil or natural gas production which is in production and by virtue of its operation impacts significantly on the economic, environmental and socio-economic diversity within the local community.

Category 6 – Mining Tenements to 5 ha

Category 6 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operation impacts on the economic, environmental with an area up to 5 hectares and socio-economic diversity within the local community.

Category 7 – Mining Tenements 5.1 ha to 10 ha

Category 7 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operation impacts on the economic, environmental with an area between 5 and 10 hectares and socio-economic diversity within the local community.

Category 8 – Mining Tenements 10.1 ha to 50 ha

Category 8 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operation impacts on the economic, environmental with an area between 10.1 and 50 hectares and socio-economic diversity within the local community.

Category 9 – Mining Tenements greater than 50 ha

Category 9 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operation impacts on the economic, environmental with an area greater than 50 hectares and socio-economic diversity within the local community.

MINIMUM GENERAL RATES

The following minimum general rates have been made for 2013/2014 and in accordance with the Local Government Regulation 2012, Chapter 4 Rates and Charges,

| CATEGORY | Cents in Dollar of Unimproved Valuation 2013-2014 | MINIMUM RATE |
|-----------------|--|---------------------|
| Category 1 | \$0.0464 cents in dollar | \$370 |
| Category 2 | \$0.034 cents in dollar | \$370 |
| Category 3 | \$0.059 cents in dollar | \$370 |
| Category 4 | \$0.0098 cents in dollar | \$310 |
| Category 5 | \$0.038 cents in dollar | \$21,000 |
| Category 6 | \$0.038 cents in dollar | \$310 |
| Category 7 | \$0.038 cents in dollar | \$370 |
| Category 8 | \$0.038 cents in dollar | \$410 |
| Category 9 | \$0.038 cents in dollar | \$450 |

Limitation of Increase in the Rate Levied

In accordance with Section 116 of the *Local Government Regulation 2012* Council chooses not to limit any amount of increase in rate levied for any Category.

SPECIAL RATES AND CHARGES

SPECIAL CHARGE FOR PEST ANIMAL CONTROL

A special charge, in accordance with Section 94 of the *Local Government Regulation 2012*, will be levied on rural land (Rating Category 4) within the Barcoo Shire, with the funding to be used for control of pest animals. The special charge is to be **\$0.0155 c/ha**.

No Discount will apply. The rateable land to which the special rate applies is all rural land rated under Category 4 in Council differential rate scheme, having an area in excess of 1000 ha.

A panel will continue to manage the process and act as an advisory committee to Council on wild animal control within the Shire.

SPECIAL CHARGE RECOVERY RURAL ELECTRIFICATION LOANS

A schedule of repayments is supplied from Queensland Treasury Corporation for the repayment of Principle and Interest by Rural Land owners who enter into contracts with Ergon Energy for the provision of electricity.

Council has presently three Ratepayers who are subject to these arrangements:

Property number (assessment): **00325/10000-000 & 00265/20000-000 & 00300/00000-000**

UTILITY CHARGES

WATER CHARGES Section 94 LGA2009

An annual water (utility) charge is levied in the townships of Jundah, Windorah and Stonehenge. The charge is levied according to the following:

- a) A fixed amount representing the provision of infrastructure which is chargeable on all land capable of being connected to a main with an allocation of treated and raw water deemed by Council in the Water Charges Schedule below, to be of sufficient quantity to service the needs of the rate assessment. **(Initial Allocation - Treated Water 3 Kl per Unit & Raw 7 Kl per unit)**
- b) A charge of **\$0.50 per kilolitre** treated water for each kilolitre consumed over the initial allocation (the allocation is determined by the Units Charged as per Water Charges schedule)
- c) A charge of **\$0.20 per kilolitre** raw water for each kilolitre consumed over the initial allocation (the allocation is determined by the Units Charged as per Water Charges schedule)

Council owned or controlled lands are included.

Water Charges Schedule 2012-2013

| TYPE | CRITERIA | UNITS |
|------------------------------------|--|-------|
| Vacant land – infrastructure costs | Capable of being connected or adjacent main | 25 |
| Vacant land | Connected to main water available for use | 50 |
| Occupied land – dwelling | Principal building/s | 100 |
| Duplex per unit | Principal building/s | 100 |
| Flats per unit | Principal building/s | 75 |
| Cabins self contained | Temporary building/s | 25 |
| Temporary accommodation | Approved as per Local Law i.e. occupied caravans etc | 100 |
| Hotel only | | 100 |
| Hotel dwelling | Separate or included in hotel or accommodation units | 100 |
| Hotel accommodation units/motel | Each unit | 10 |
| Business | Separate retail outlet | 50 |
| Business and dwelling combined | One building not separate on one block | 150 |
| Business and dwelling combined | Home occupation | 125 |
| SES Shed | | 50 |
| Fire Brigade | | 50 |
| Hospital | | 300 |
| Hospital dwelling | | 100 |
| Police Station | | 100 |
| Police Sergeant's Residence | | 100 |
| Police Second Officers Residence | | 100 |
| School | | 200 |
| Caravan Park | No caretaker accommodation | 50 |
| Caravan Park | With caretaker accommodation | 150 |
| Permanent Sites | Each unit in addition | 50 |
| Overnight Sites | Each site in addition | 10 |
| Cabins | | 10 |
| Church | Unoccupied | 50 |
| Sports Ground Jundah | Pavilion, Tennis Courts, Toilet Blocks | 300 |
| Sports Ground Windorah | Pavilion, Catering Facility, 1 Toilet Block | 200 |
| Sports Ground Stonehenge | Tennis Courts | 100 |
| Rest Area Stonehenge | Toilet Block Rest Area | 125 |
| Memorial Park Jundah | Includes Playgroup Facility & Toilets | 300 |
| Rabig Park Windorah | Includes Playgroup Facility & Toilet Block | 300 |
| Arts & Crafts Windorah | Arts & Crafts Building, Slab Hut | 100 |

| | | |
|---------------------------------|--|-----|
| Power Stations | Jundah, Windorah | 100 |
| Water Treatment Plants | Jundah, Windorah & Stonehenge | 100 |
| Swimming Pool Jundah | Toilet/Ablution Facilities | 300 |
| Racecourse | Jundah, Windorah | 125 |
| Golf Club Jundah | Club House & Facilities | 50 |
| Public Halls | Jundah, Windorah, Stonehenge | 100 |
| Depot Jundah | W/Shop, Store, Boys Town, Wash Down Area | 500 |
| Depot Windorah & Stonehenge | W/Shop SES | 150 |
| Pig Box | Stonehenge 2, Jundah 1, Windorah 2 | 150 |
| Median Strips/Street Trees | Windorah, Jundah, Stonehenge Each | 300 |
| Aerodrome Jundah | Unlicensed Aerodrome | 100 |
| Aerodrome Windorah | Licensed Aerodrome | 125 |
| AGL Gas Facility | Workshop/Residence Windorah | 200 |
| Service Stations | Principal Building/s | 100 |
| Stables | Licensed as per Local Laws | 50 |
| Class 10 Non Habitable Building | Storage Sheds etc Principal Building | 50 |
| Public Wash Down Area | | 200 |
| Shire Office Jundah | | 200 |
| Museum Jundah | | 50 |
| Sand Yard | | 200 |
| Ergon Solar Farm | | 300 |

Water Charge per Unit

| CATEGORY | 2013-14 PER UNIT CHARGE |
|------------|-------------------------|
| Category 1 | \$6.50 |
| Category 2 | \$6.50 |
| Category 3 | \$6.50 |
| Category 4 | \$6.50 |
| Category 5 | \$6.50 |

GARBAGE CHARGES Section 94(1)b (ii) LGA2009

An annual garbage (utility) charge is levied in the townships of Jundah, Windorah and Stonehenge. The charge is levied according to a fixed unit basis representing one domestic service and one bin on all occupied land.

Extra services are in multiples of the basic unit and extra bins are at a flat rate charge per bin.

Council owned or controlled lands are included.

Garbage charges for 2013/2014 are:

| 2013-14 Charges | |
|------------------------|-----------------|
| Per Service | \$158.50 |
| Extra Service | \$35.70 |

STATE FIRE LEVY

As from the 1st January 2014, Council will be required to charge all ratepayers in the Barcoo Shire a Fire levy which is outlined in legislation *Fire and Rescue Service Act 1990 (Act)* and *Fire and Rescue Service Regulation 2011 (Regulation)*.

REGULATORY AND NON-REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service. Non-regulatory charges shall be measured on a commercial basis unless it is considered necessary to reduce the charge in order to maintain access to certain services for disadvantaged persons.

GENERAL CHARGES

Council fixes charges for services and facilities supplied by it in relation to Section 94 of the Act. A Register of the Council's general charges is kept by the Council at its office in Jundah and in accordance with the provisions of the Act; this Register is open to inspection. In determining the level of all general charges, the Council examines the economic indicators and having due regard for the levels and ranges of services delivered.

Current Miscellaneous Fees and Charges are shown in the **Fees and Charges Schedule**.

INTEREST

Council may impose interest on rates and charges that remain unpaid after sectional period expires i.e. 1st July and 1st January each calendar year and may include assessments that are making payments of outstanding rates by instalment.

Any outstanding amounts as at the above dates, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than \$10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

Interest on arrears will be calculated in accordance with section 133 of the Local Government Regulation 2012 and will be set at the rate of 11% per annum.

B. Principles used for the levying of rates

In levying rates Council will apply the principles of:

- making clear what is the Council's 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
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

In accordance with section 94 of the Local Government Act 2009, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a half yearly basis during the periods 01 July to 31 December and 01 January to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of September and March to better take into account the financial cycle of the local economy.

METHODS OF PAYMENT

Council will accept the payment of rates by the following methods.

- Payments can be made via accepted Credit Card Accounts
- Payments can be made via Eftpos
- Payments can be made via BPAY – Available through participating financial institutions
- Payments can be made via Mail – Barcoo Shire Council, PO Box 14, JUNDAH QLD 4736
- Payments can be made personally by Cash, Cheque, Credit Card, Eftpos or Money order at the following locations:

Administration Office – 6 Perkins Street, Jundah Qld
Information Centres – Windorah - 7 Maryborough Street
Stonehenge - 9 Statford Street
Jundah – 11 Dickson Street

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonour fees and discount will be lost where cheques are dishonoured and not rectified prior to the discount date.

PAYMENTS IN ADVANCE

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

Payment of Rates by Instalments

Council has no specific policy on payment of rates by instalment and any applications received are considered on merit and within the terms of the Section 63 of the Local Government (Finance, Plans and Reporting) Regulation 2010.

Time in which rates or charges must be paid

In accordance with Section 132 of the Local Government Regulation 2012, Council must decide the date by which, or time within which, a rate or charge must be paid.

Council has set the time in which rates and charges must be paid at thirty (30) clear days after the date of issue of the rate notice.

C. Principles used for the 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.

With regard to financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st Notice issued within 21 days of end of discount period;
- 2nd Notice issued subsequent to the first notice having regard for any correspondence and or contact (after 30 days and before 60 days for the issue of the second notice)
- Clients will be given the opportunity to initiate an instalment plan satisfactory to both parties and that reduce the balance substantially to avoid an escalation of balances subsequent to new levies
- Where there has been no movement on an account or an instalment plan has defaulted, Council may with the issue of third and final notice refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.