



Proposed Revenue Statement

Resolution Number:	SM2018.07.13	Date Adopted:	27 th July, 2018
Classification:	Statutory	Scheduled Review:	31 st July, 2019
Responsible Officer:	Chief Executive Officer	Policy Number	BSC038
Legislation	<i>Local Government Act 2009; Local Government Regulation 2012</i>		
Section of Corporate Plan	Corporate Financial Sustainability		

1. OBJECTIVE

This Revenue Statement is based on the principles set out in Council's Revenue Policy and has been formulated in accordance with the *Local Government Regulation 2012 s172*.

The purpose of this policy 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.

2. SCOPE

This revenue statement applies to the financial year 2018-2019.

3. INTRODUCTION

This document sets out 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.

4. REVENUE STATEMENT 2018/2019

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.

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 Land record of Local Government*, Barcoo Shire Council will make and levy a differential general rate for the financial year ending 30 June 2019, 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 up to 199,000 ha

Category 4 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area up to 199,000 hectares.

Category 5 – Rural Land from 199,001 to 399,000 ha

Category 5 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area from 199,001 to 399,000 hectares.

Category 6 – Rural Land greater than 399,000 ha

Category 6 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area greater than 399,000 hectares.

Category 7 – Petroleum, Oil and Gas Industries

Category 7 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 operational impacts significantly on the economy and the environment and socio-economic diversity within the local community.

Category 8 – Mining Tenements to 5 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 operational impact on the economy and the environment with an area up to 5 hectares and socio-economic diversity within the local community.

Category 9 – Mining Tenements 5.1 ha to 10 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 economy and environment with an area between 5 and 10 hectares and socio-economic diversity within the local community.

Category 10 – Mining Tenements 10.1 ha to 50 ha

Category 10 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 economy and environment with an area between 10.1 and 50 hectares and socio-economic diversity within the local community.

Category 11 – Mining Tenements greater than 50 ha

Category 11 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 economy and environment 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 2018-2019,

Category	Cents in Dollar of Unimproved Valuation	Minimum Rate
Category 1	\$0.05248 cents in dollar	\$450
Category 2	\$0.03874 cents in dollar	\$450
Category 3	\$0.06682 cents in dollar	\$450
Category 4	\$0.01150 cents in dollar	\$400
Category 5	\$0.01198 cents in dollar	\$500
Category 6	\$0.01247 cents in dollar	\$600
Category 7	\$0.04284 cents in dollar	\$26,000
Category 8	\$0.04284 cents in dollar	\$340
Category 9	\$0.04284 cents in dollar	\$450
Category 10	\$0.04284 cents in dollar	\$500
Category 11	\$0.04284 cents in dollar	\$540

Limitation of Increase in the Rate Levied

Council chooses not to limit any amount of increase in rate levied for any Category (s116 LGR).

Special Rates and Charges

Special Charge for Pest Animal Control

In accordance with Section 94 of the Local Government Act and section 94 of the Local Government Regulation, Council shall levy a special charge for the provision of pest control services to rural properties in the region.

It is considered that the properties subject of the charge specially benefit from the provision of pest control services, because the services assist with the control of wild dogs which can reduce the threat to livestock.

A special charge shall be levied and no discount will apply:

Pest Animal Control – Rural Land	
Description	Charge 2018/19
per hectare on all rural land within the Council area, having an area in excess of 1,000 hectares	2.05 cents per hectare up to a maximum of \$15,076 per assessment

Overall Plan for the Pest Animal Control special charge is as follows:

1. The service, facility or activity is provision of pest control services to the rural parts of the Council area. These pest control services serve to assist with the control of wild dogs and wild pigs which, in



turn, improves the viability of, and therefore benefits, the land being levied. A panel will continue to manage the process and act as an advisory committee to Council on wild animal control within the Shire.

2. The rateable land to which the special rate shall apply is all rural land within the Council area, having an area in excess of 1,000 hectares. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge at differential levels reflecting the degree to which the land or its occupier is considered to derive benefit.

3. The estimated cost of carrying out the overall plan is \$122,452.

4. The timeframe for carrying out the overall plan is twelve (12) months ending 30 June 2019.

Special Charge Rural Electrification Scheme

In accordance with Section 94 of the Local Government Act 2009 and section 94 of the Local Government Regulation 2012, Council shall levy a special charge for the cost of borrowing to reimburse Ergon Energy for the construction of electrical infrastructure for certain rural properties in the Barcoo Shire Council.

It is considered that the properties subject to the special charge specially benefit from the provision of the electricity for operating their business and attracting and retaining quality staff.

The amount of special charge shall differ according to the level of benefit that the property receives from the provision of the electricity. Once all electrical infrastructure was installed the level of benefit was determined according to the costs agreed with Ergon Energy for construction of electrical infrastructure to be repaid over the agreed period. To determine the amount of special charge it was the total cost divided by the repayment years noting that principal and interest. No discount will apply.

Set out below is a list of applications and the related assessment numbers together with the estimated special charge expected in the next year:

Schedule 1	
Assessment No	Charge 2018/19
315-00000-000	\$12,707

Overall plan for the Rural Electrification Scheme special charge as follows:

1. The service, facility or activity is the borrowing of the necessary funds to reimburse Ergon Energy for implementing the project, purchase of materials and construction of electrical infrastructure for the rateable land to which the special charge shall apply.
2. The rateable land to which the special charge shall apply are the properties listed in Schedule 1.
3. The cost of carrying out the overall plan was \$103,606. This figure includes all of the costs associated with the installation of the infrastructure which the special rate shall fund.
4. The estimated time for carrying out the overall plan is 9 years, concluding 30 June 2022.
5. The levying of the special charge commenced in 2012.

The Annual Implementation Plan for the 2018/19 financial year is the rural ratepayer who entered into a contract with Ergon Energy for the provision of electricity repaying the Principle and Interest funds via a schedule of repayments supplied from Queensland Treasury Corporation.

Ex-gratia Rates

Council presently has one assessment which is subject to these arrangements owned by the Commonwealth Government:

Property number (assessment): **217-50000-000** **\$1,592**



Utility Charges

Water Charges

An annual water (utility) charge is levied in the townships of Jundah, Windorah and Stonehenge (s94 Local Government Act 2009 and section 99 of the Local Government Regulation 2012). The charge is levied according to the following:

- 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 kilolitre per unit, and Raw 7 kilolitres per unit**)
- A charge of **\$0.55 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)
- A charge of **\$0.22 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 2018-19

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	100
Hotel only		100
Hotel dwelling	Separate or included in hotel or accommodation	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



TYPE	CRITERIA	UNITS
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	200
Sports Ground Windorah	Pavilion, Catering Facility, 1 Toilet Block	200
Sports Ground Stonehenge	Tennis Courts	100
Stonehenge Caravan Park	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, Stonehenge & Windorah	200
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 Stonehenge	Unlicensed Aerodrome	100
Aerodrome Windorah	Licensed Aerodrome	125
APA 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



TYPE	CRITERIA	UNITS
Museum Jundah		50
Sand Yard		200
Ergon Solar Farm		300

Water Charge per Unit

Category	Description	Per Unit Charge 2018-2019
Category 1	Township of Jundah	\$7.58
Category 2	Township of Windorah	\$7.58
Category 3	Township of Stonehenge	\$7.58

Waste Management Utility Charges

An annual Waste Management Utility charge is levied in the townships of Jundah, Windorah and Stonehenge (s94 LGA). 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 2018-2019	
Per Service	\$183.75
Extra Service	\$41.37

Emergency Management, Fire and Rescue Levy

Council is required to charge all ratepayers in the Barcoo Shire a Fire levy (Fire and Rescue Service Act 1990, Fire and Rescue Service Regulation 2011).

Emergency Management Levy 2018-19

DESCRIPTION - Fire Service Class E	Charges 2018-2019
Emergency Services Levy Charge Class 1	\$26.60
Emergency Services Levy Charge Class 2	\$106.60
Emergency Services Levy Charge Class 3	\$261.20
Emergency Services Levy Charge Class 4	\$527.80
Emergency Services Levy Charge Class 5	\$867.40
Emergency Services Levy Charge Class 6	\$1,562.20
Emergency Services Levy Charge Class 7	\$1,562.20
Emergency Services Levy Charge Class 8	\$1,562.20



Emergency Services Levy Charge Class 9	\$1,562.20
Emergency Services Levy Charge Class 10	\$1,562.20
Emergency Services Levy Charge Class 11	\$1,562.20
Emergency Services Levy Charge Class 12	\$1,562.20
Emergency Services Levy Charge Class 13	\$1,562.20
Emergency Services Levy Charge Class 14	\$1,562.20
Emergency Services Levy Charge Class 15	\$1,562.20
Emergency Services Levy Charge Class 16	\$1,562.20

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 the 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.



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.

Methods of Payment

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

- Cash
- certain Credit Cards
- Eftpos / Electronic funds transfer
- BPAY – Available through participating financial Institutions
- Cheque

Payments can be made at the following locations:

- Administration Office 6 Perkins Street, Jundah.
- Windorah Information Centre 7 Maryborough Street, Windorah
- Stonehenge Information Centre 9 Statford Street, Stonehenge
- Jundah Information Centre 11 Dickson Street, Jundah
- By Mail Barcoo Shire Council, PO Box 14, Jundah QLD 4736

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 129 of the *Local Government Regulation 2012*.

Time in which rates or charges 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 (s132 LGR).

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

- 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.

Further Action

Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties. Properties in default of payment for three (3) or more years may initiate action under Section 132 of the Local Government Regulation 2012 – Notice of intention to sell land for overdue rates or charges.

Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster. The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy. This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Natural Resources and Mines shall be the determining body for the process of declaration of drought.

D. Principles used for 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.

Rebates and Concessions

Discount

In accordance with Section 130 of the *Local Government Regulation 2012*, a discount of 10% is allowed on specified rates and charges if paid in full by the date determined on the rate 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.

Pensioner Remissions

Pensioners, who make application in the prescribed manner and are eligible, will be granted a **50%** remission on all rates and charges, up to a maximum remission \$750.00 per year.

Remissions will only apply to categories 1, 2 and 3 being for the townships of Jundah, Windorah and Stonehenge respectively.

This provision does not apply to any other persons except pensioners.

Prescribed pensioner means a pensioner:

- Who holds a current Pensioner Concession Card, issued by Centrelink or Department of Veterans' Affairs. The Card must be produced by the applicant when making the application for remission; and
- Who either solely or jointly has the legal responsibility for the payment of the rate levy in respect of the parcel of rateable land; and
- Whose principle place of residence is the parcel of rateable land in respect of which they have the legal responsibility for the payment of the rate levy. Council may grant a rebate of rates and charges for land occupied only by pensioners only if the land owner agrees to pass the benefit of the rebate on to the pensioners.

E. Principles Used for Determining Cost Recovery Fees

Cost-Recovery Fees

Council regulates various activities within the community in order to ensure a standard of amenity commensurate with public expectations and to comply with legislative requirements. The fees are not to be more than the cost to Council of taking the action for which the fee is charged. Council sets these fees each financial year. These fees are subject to change by Council resolution at any time.

Business Activities

Sections 9 (Powers of local governments generally) and 262 (Powers in support of responsibilities) of the Local Government Act, 2009 provide the Council, as a legal entity, with powers to charge for services and facilities it supplies, other than a service or facility for which a cost-recovery fee may be fixed. Such business activity charges are for transactions where the Council is prepared to provide a



service and the other party to the transaction can choose whether or not to avail itself of the service. The making of business activity charges may be delegated by the Council (recorded in the Delegations Register).

Business activity charges are subject to the Goods and Services Tax. Such charges may be reviewed by the Council at any time. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of business activity charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise. Business activity charges include but are not confined to the following: rents, sale of fuel and goods, plant hire, private works and hire of facilities.

Contract and Private Work

Contract and / or private work undertaken by the Council will be charged at rates not less favourable than commercial rates applicable at the time and as determined by Council from time to time.

Operating Capabilities, Borrowings, Depreciation and Provisions

Borrowings

Borrowings are as per Council's adopted Debt and Borrowings Policy

Depreciation and Non-Cash Expenses

Council's non-cash expenses including depreciation are to be fully funded.

Developer Costs

Council is currently implementing a Priority Infrastructure Plan (PIP) which deals with development contribution and Council requirements.

Goods and Services Tax

Goods and Services Tax (GST) is charged on any Council rates or charges, fees, services or materials where applicable and according to law.

Exempt Lands

The lands mentioned in Section 93 of the Local Government Act 2009, are exempt lands within the Barcoo Shire Council.

Code of Competitive Conduct

Council will not officially apply the Code of Competitive Conduct as defined by Section 19 of the Local Government Regulation 2012, however Council will apply full cost pricing to all activities undertaken by Council and shall continue to analyse and monitor all council activities to ensure overheads and on-costs are distributed equitably, competitive neutrality is observed and Community Service Obligations are identified and met.

5. RESPONSIBILITIES

Chief Executive Officer is responsible for implementation of this Policy.

6. DELEGATIONS:



N/A

7. RELATED LEGISLATION

Local Government Act 2009 (LGA), s104 Financial Management Systems

Local Government Regulation 2012 (LGR) s72 Revenue Statement Contents

8. REVIEW

The Chief Executive Officer may without referral to Council, review and make amendments of a minor administrative nature that do not affect the intent of the policy, e.g. change of legislation, change of personnel responsibilities, repair drafting error, etc.

9. DEFINITIONS

Nil

Resolution No.: SM2018.07.13

That Council, pursuant to section 107A of the Local Government Act 2009 and sections 169 and 170 of the Local Government Regulation 2012, adopt the Mayor's Budget for the 2018-2019 financial year, as tabled, incorporating the:

- 1. Revenue policy;***
- 2. Revenue statement;***
- 3. ...***

MOVED: Cr Pratt

SECONDED: Cr Batt

CARRIED 5/0