



## PAROO SHIRE COUNCIL FY23 BUDGET

### ANALYSIS BY FUNCTION

FUNCTION / SERVICE	REVENUE - TOTAL	REVENUE - CAPITAL	EXPENDITURE (EXCL. DEPN)	NET RESULT PRIOR TO DEPRECIATION	DEPRECIATION EXPENSE	NET RESULT AFTER DEPRECIATION	OPERATING SURPLUS/(DEFICIT)
<b>Enterprises</b>	<b>4,271,513</b>	<b>3,893,702</b>	<b>(1,079,205)</b>	<b>3,192,309</b>	<b>(89,183)</b>	<b>3,103,126</b>	<b>(790,576)</b>
AIRPORT	180,000		(362,001)	(182,001)	(89,183)	(271,184)	(271,184)
PRIVATE WORKS	25,811		(22,445)	3,367		3,367	3,367
SWIMMING POOL	25,000		(181,347)	(156,347)		(156,347)	(156,347)
TOURISM	4,040,702	3,893,702	(513,411)	3,527,291		3,527,291	(366,411)
<b>Operations</b>	<b>28,155,400</b>	<b>2,555,860</b>	<b>(22,919,106)</b>	<b>5,236,294</b>	<b>(5,019,485)</b>	<b>216,809</b>	<b>(2,339,050)</b>
ASSETS ADMINISTRATION	-		(428,000)	(428,000)		(428,000)	(428,000)
CELEBRATIONS & FUNCTIONS	8,000		(20,600)	(12,600)		(12,600)	(12,600)
CEMETERIES	120,000		(112,661)	7,339		7,339	7,339
COMMUNITY DEVELOPMENT	125,390		(125,390)	(0)		(0)	(0)
COMMUNITY HOUSING	72,693		(55,929)	16,764		16,764	16,764
COMMUNITY SERVICES ADMINISTRATION	-		(138,105)	(138,105)		(138,105)	(138,105)
COMMUNITY SERVICES FUNDED PROGRAMS	-		(42,889)	(42,889)		(42,889)	(42,889)
COUNCIL BUILDINGS	133,996		(781,169)	(627,172)	(1,419,856)	(2,047,028)	(2,047,028)
DEPOT	-		(135,833)	(135,833)		(135,833)	(135,833)
DISASTER MANAGEMENT	36,833	11,833	(25,000)	11,833		-	-
ECONOMIC DEVELOPMENT	2,500		(176,225)	(173,725)		(173,725)	(173,725)
EMPLOYMENT CREATION	30,000		(159,650)	(129,650)		(129,650)	(129,650)
ENG. PLAN & ENV - ADMINISTRATION	-		(307,558)	(307,558)		(307,558)	(307,558)
ENVIRONMENTAL HEALTH	5,000		(32,794)	(27,794)		(27,794)	(27,794)
EXECUTIVE	-		(782,164)	(782,164)		(782,164)	(782,164)
FESTIVALS AND EVENTS	-		-	-		-	-
FINANCE	2,520,730		(1,163,133)	1,357,597		1,357,597	1,357,597
FLOOD DAMAGE	5,590,630	178,130	(6,075,000)	(484,370)		(484,370)	(662,500)
GOVERNANCE	4,285,572		(526,314)	3,759,258		3,759,258	3,759,258
HALLS & RECREATION FACILITIES	20,000		(15,450)	4,550		4,550	4,550
HUMAN RESOURCES	-		(240,806)	(240,806)		(240,806)	(240,806)
INFORMATION TECHNOLOGY	-		(339,900)	(339,900)	(107,448)	(447,348)	(447,348)
INFRASTRUCTURE PROJECTS	818,397	818,397	-	818,397		818,397	-
LEEVE BANKS	-		(14,214)	(14,214)	(69,645)	(83,859)	(83,859)
LIBRARY	65,000		(234,737)	(169,737)		(169,737)	(169,737)
PARKS & GARDENS	-		(359,548)	(359,548)		(359,548)	(359,548)
PEDESTRIAN NETWORK	-		(451,140)	(451,140)		(451,140)	(451,140)
PEST & WEED CONTROL	972,000		(1,187,486)	(215,486)		(215,486)	(215,486)
PLANNING & DEVELOPMENT	5,000		(3,090)	1,910		1,910	1,910
PLANT OPERATIONS	2,501,473		(1,477,909)	1,023,564	(689,823)	333,741	333,741
PUBLIC ORDER & SAFETY	12,500		(152,941)	(140,441)		(140,441)	(140,441)
QUARRY MANAGEMENT	-		(20,000)	(20,000)		(20,000)	(20,000)
RADF	40,000		(55,000)	(15,000)		(15,000)	(15,000)
REFUSE TIPS	500,000	500,000	(157,812)	342,188		342,188	(157,812)
ROAD CONSTRUCTION	1,047,500	1,047,500	(0)	1,047,500	(2,191,017)	(1,143,517)	(2,191,017)
ROAD MAINTENANCE	2,395,466		(618,000)	1,777,466		1,777,466	1,777,466
ROADS RECOVERABLE WORKS	1,916,080		(1,437,060)	479,020		479,020	479,020
ROADS TO RECOVERY	750,000		(750,000)	-		-	-
SEWERAGE	500,100		(259,398)	240,702	(282,665)	(41,963)	(41,963)
STAFF RESOURCES	2,113,718		(2,102,410)	11,308		11,308	11,308
STOCK ROUTES & RURAL LANDS	100,213		(920,162)	(819,949)		(819,949)	(819,949)
STORES	151,911		(162,211)	(10,300)		(10,300)	(10,300)
STORM WATER	39,372		-	39,372		39,372	39,372
TV TRANSLATORS	-		(22,246)	(22,246)		(22,246)	(22,246)
WASTE MANAGEMENT	391,148		(180,750)	210,398		210,398	210,398
WATER	759,512		(392,603)	366,909	(259,031)	107,878	107,878
WORKPLACE HEALTH & SAFETY	-		(171,153)	(171,153)		(171,153)	(171,153)
YOUTH PROGRAM	124,667		(124,667)	(0)		(0)	(0)
Grand Total	32,426,914	6,449,562	(23,998,311)	8,428,603	(5,108,668)	3,319,936	(3,129,626)
<b>Grand Total</b>	<b>32,426,914</b>	<b>6,449,562</b>	<b>(23,998,311)</b>	<b>8,428,603</b>	<b>(5,108,668)</b>	<b>3,319,936</b>	<b>(3,129,626)</b>

### INDICATIVE CASH BUDGET POSITION

Surplus/(Deficit)	3,319,936	(3,129,626)
LESS:		
Capital expenditure	(1,627,641)	(1,627,641)
Loan Repayments	(543,417)	(543,417)
ADD:		
Depreciation (non-cash)	5,108,668	5,108,668
<b>ADJUSTED SURPLUS / (DEFICIT)</b>	<b>6,257,546</b>	<b>(192,016)</b>



**TIED / UNTIED REVENUE DISSECTION**

**Indicative tied revenue position:**

Total revenue	32,426,914
Less: Tied grants	(15,802,711)
Less: Tied enterprises (excluding capital grants)	(377,811)
<b>Estimate of untied funds</b>	<b>16,246,391</b>

**Made up of:**

Rates:	4,576,730
FAGS grants	6,681,038
Internal cost recoveries	4,565,102
Other	423,521
<b>Total</b>	<b>16,246,391</b>

**CAPITAL FUNDING PROGRAM ROLLOVER**

Program	Funding Approved	Received to Date	Expected to Receive in FY23	Comments
LRCI R1	973,400.00	486,700.00	486,700.00	Final milestone expected to be received in FY23
LRCI R2	689,993.00	344,996.50	344,996.50	Final milestone expected to be received in FY23
LRCI R3	1,946,800.00	-	1,460,100.00	75% of approved funding expected to be received in FY23
W4Q R4	1,100,000.00	-	550,000.00	50% of approved funding expected to be received in FY23
MDBEDP	943,474.00	849,126.60	94,347.40	Final milestone expected to be received in FY23
DSDILGP	4,995,955.00	2,720,000.00	2,275,955.00	Based on remaining milestones

**FUNCTION LEVEL SUMMARY (AS IT WILL APPEAR IN ANNUAL FINANCIAL STATEMENTS)**

COUNCIL FUNCTION	REVENUE - TOTAL	REVENUE - CAPITAL	EXPENDITURE	FUNCTION SURPLUS/(DEFICIT)	FUNCTION SURPLUS/(DEFICIT) - OPERATING ONLY
COMMUNITY	580,750		(1,091,326)	(510,576)	(510,576)
CORPORATE	9,074,431		(6,028,610)	3,045,821	3,045,821
ECONOMIC DEVELOPMENT	4,040,702	3,893,702	(513,411)	1,909,544	(366,411)
INFRASTRUCTURE	17,471,419	2,555,860	(20,279,935)	(1,190,769)	(5,364,375)
WATER & SEWERAGE	1,259,612		(1,193,696)	65,916	65,916
<b>Grand Total</b>	<b>32,426,914</b>	<b>6,449,562</b>	<b>(29,106,979)</b>	<b>3,319,936</b>	<b>(3,129,626)</b>



**CAPITAL BUDGET**

**PROJECTS**

Project Name	Total Grant Funding (if applicable.)	Total Project Value	Expenditure to Date	Expenditure Remaining in FY23	Council Contribution / Budget
Hot Springs	7,069,695	7,354,650	535,273	6,819,376	-
River Walk			32,015		
Cnmla Pontoon & Boat	943,474	943,474	5,770	937,704	-
QRA betterment project - Jobs Gate Road	178,130	203,130	-	203,103	24,973
TIDS road construction projects	1,047,500	2,095,000	-	2,095,000	1,047,500
<b>TOTALS</b>	<b>9,319,514</b>	<b>11,024,754</b>	<b>591,623</b>	<b>10,465,119</b>	<b>1,072,473</b>

**OTHER CAPEX**

Description	Grant Funding (if applicable.)	Project Value	Expenditure to Date	Expenditure Remaining	Council Contribution / Budget
SCADA upgrade	-	90,000	-	90,000	90,000
Renewal of MONO pumps and switchboards	-	70,000	-	70,000	70,000
Loader / compactor (landfill)	-	75,000	-	75,000	75,000
Mower x 2	-	50,000	-	50,000	50,000
Water pump 1	-	7,000	-	7,000	7,000
ATV for SES	11,833	25,000	-	25,000	13,168
Truck (replacement for PSC 247)	-	250,000	-	250,000	250,000
<b>TOTALS</b>	<b>11,833</b>	<b>567,000</b>	<b>-</b>	<b>567,000</b>	<b>555,168</b>

*Less: Proceeds from sale of plant (65,000)*

<b>TOTALS</b>	<b>9,331,346</b>	<b>11,591,754</b>	<b>591,623</b>	<b>11,032,119</b>	<b>1,627,641</b>
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## 10 YEAR FORECAST

### PAROO SHIRE COUNCIL Statement of Comprehensive Income 2023 - 2033

Income	2022 - Est. Unaudited	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast
<b>Revenue</b>												
<b>Recurrent Revenue</b>												
Rates, Levies and Charges	4,490,564	4,576,730	4,746,069	4,921,674	5,103,776	5,231,370	5,362,154	5,496,208	5,633,613	5,774,454	5,918,815	6,066,785
Less: Discounts	(210,153)	(345,677)	(358,467)	(371,730)	(385,484)	(395,121)	(405,000)	(415,125)	(425,503)	(436,140)	(447,044)	(458,220)
Fees and charges	267,683	205,500	213,104	220,988	229,165	234,894	240,766	246,786	252,955	259,279	265,761	272,405
Rental income	160,382	206,689	214,336	222,267	230,491	236,253	242,159	248,213	254,419	260,779	267,299	273,981
Interest and Investment Revenue	100,967	92,509	95,932	99,481	103,162	105,741	108,385	111,094	113,872	116,718	119,636	122,627
Sales revenue	3,020,011	2,328,891	2,415,060	2,504,417	2,597,081	2,662,008	2,728,558	2,796,772	2,866,691	2,938,358	3,011,817	3,087,113
Other income	260,678	47,500	49,258	51,080	52,970	54,294	55,652	57,043	58,469	59,931	61,429	62,965
Grants, subsidies, contributions and donations	25,628,300	14,300,107	14,829,211	15,377,892	15,946,874	16,345,546	16,754,184	17,173,039	17,602,365	18,042,424	18,493,485	18,955,822
	<u>33,718,431</u>	<u>21,412,249</u>	<u>22,204,502</u>	<u>23,026,069</u>	<u>23,878,033</u>	<u>24,474,984</u>	<u>25,086,859</u>	<u>25,714,030</u>	<u>26,356,881</u>	<u>27,015,803</u>	<u>27,691,198</u>	<u>28,383,478</u>
<b>Capital revenue</b>												
Grants, subsidies and contributions	7,113,233	6,449,562	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196	6,688,196
<b>Total Revenue</b>	<u>40,831,665</u>	<u>27,861,811</u>	<u>28,892,698</u>	<u>29,714,265</u>	<u>30,566,229</u>	<u>31,163,180</u>	<u>31,775,055</u>	<u>32,402,226</u>	<u>33,045,077</u>	<u>33,703,999</u>	<u>34,379,394</u>	<u>35,071,674</u>
<b>Capital income</b>												
(Gain)/Loss on Disposal of Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<u>40,831,665</u>	<u>27,861,811</u>	<u>28,892,698</u>	<u>29,714,265</u>	<u>30,566,229</u>	<u>31,163,180</u>	<u>31,775,055</u>	<u>32,402,226</u>	<u>33,045,077</u>	<u>33,703,999</u>	<u>34,379,394</u>	<u>35,071,674</u>
<b>Expenses</b>												
<b>Recurrent Expenses</b>												
Employee benefits	(5,618,853)	(5,475,935)	(5,678,545)	(5,888,651)	(6,106,531)	(6,259,194)	(6,415,674)	(6,576,066)	(6,740,467)	(6,908,979)	(7,081,704)	(7,258,746)
Materials and services	(27,721,056)	(13,836,615)	(14,348,570)	(14,879,467)	(15,430,007)	(15,815,757)	(16,211,151)	(16,616,430)	(17,031,841)	(17,457,637)	(17,894,078)	(18,341,430)
Finance costs	(130,203)	(120,657)	(125,121)	(129,751)	(134,552)	(137,915)	(141,363)	(144,897)	(148,520)	(152,233)	(156,039)	(159,940)
Depreciation and amortisation	(5,103,362)	(5,108,668)	(5,297,689)	(5,493,703)	(5,696,970)	(5,839,394)	(5,985,379)	(6,135,014)	(6,288,389)	(6,445,599)	(6,606,739)	(6,771,907)
	<u>(38,573,474)</u>	<u>(24,541,875)</u>	<u>(25,449,924)</u>	<u>(26,391,572)</u>	<u>(27,368,060)</u>	<u>(28,052,261)</u>	<u>(28,753,568)</u>	<u>(29,472,407)</u>	<u>(30,209,217)</u>	<u>(30,964,448)</u>	<u>(31,738,559)</u>	<u>(32,532,023)</u>
<b>Capital Expenses</b>												
(Gain)/Loss on Disposal of Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<u>(38,573,474)</u>	<u>(24,541,875)</u>	<u>(25,449,924)</u>	<u>(26,391,572)</u>	<u>(27,368,060)</u>	<u>(28,052,261)</u>	<u>(28,753,568)</u>	<u>(29,472,407)</u>	<u>(30,209,217)</u>	<u>(30,964,448)</u>	<u>(31,738,559)</u>	<u>(32,532,023)</u>
<b>Net result</b>	<u>2,258,191</u>	<u>3,319,936</u>	<u>3,442,774</u>	<u>3,322,693</u>	<u>3,198,169</u>	<u>3,110,919</u>	<u>3,021,487</u>	<u>2,929,819</u>	<u>2,835,860</u>	<u>2,739,551</u>	<u>2,640,835</u>	<u>2,539,651</u>
<b>Other comprehensive income</b>												
<b>Items that will not be reclassified to net result</b>												
Increase (Decrease) in asset revaluation surplus	-	20,021,677	-	-	-	-	-	-	-	-	-	-
<b>Total other comprehensive income for the year</b>	<u>-</u>	<u>20,021,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u>2,258,191</u>	<u>23,341,613</u>	<u>3,442,774</u>	<u>3,322,693</u>	<u>3,198,169</u>	<u>3,110,919</u>	<u>3,021,487</u>	<u>2,929,819</u>	<u>2,835,860</u>	<u>2,739,551</u>	<u>2,640,835</u>	<u>2,539,651</u>



**PAROO SHIRE COUNCIL**  
**Statement of Financial Position 2023 - 2033**

	2022 - Est. Unaudited	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast
<b>Current Assets</b>												
Cash and cash equivalents	9,263,895	11,237,460	12,317,663	13,499,073	14,855,156	16,381,531	17,970,213	19,622,710	21,340,564	23,125,353	24,995,653	26,954,609
Trade and other receivables	721,091	747,771	775,439	804,130	833,883	854,730	876,098	898,001	920,451	943,462	967,049	967,049
Inventories	821,235	851,621	883,131	915,806	938,702	962,169	986,223	1,010,879	1,036,151	1,062,055	1,088,606	1,088,606
	10,806,221	12,836,852	13,976,233	15,219,010	16,627,741	18,198,430	19,832,535	21,531,590	23,297,166	25,130,869	27,051,309	29,010,264
Contract Assets	3,908,458	-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>14,714,679</b>	<b>12,836,852</b>	<b>13,976,233</b>	<b>15,219,010</b>	<b>16,627,741</b>	<b>18,198,430</b>	<b>19,832,535</b>	<b>21,531,590</b>	<b>23,297,166</b>	<b>25,130,869</b>	<b>27,051,308</b>	<b>29,010,263</b>
<b>Non-current assets</b>												
Property, plant and equipment	279,255,189	286,848,009	291,849,434	296,728,948	301,509,201	306,191,464	310,782,957	314,600,447	318,999,726	323,316,714	327,499,085	331,599,986
Intangible Assets	321,529	275,596	275,596	275,596	275,596	275,596	275,596	275,596	275,596	275,596	275,596	275,596
<b>Total non-current assets</b>	<b>279,576,718</b>	<b>287,123,605</b>	<b>292,125,030</b>	<b>297,004,545</b>	<b>301,784,797</b>	<b>306,467,060</b>	<b>311,058,554</b>	<b>314,876,043</b>	<b>319,275,323</b>	<b>323,592,310</b>	<b>327,774,681</b>	<b>331,875,582</b>
<b>TOTAL ASSETS</b>	<b>294,291,397</b>	<b>299,960,457</b>	<b>306,101,263</b>	<b>312,223,555</b>	<b>318,412,538</b>	<b>324,665,490</b>	<b>330,891,089</b>	<b>336,407,633</b>	<b>342,572,488</b>	<b>348,723,180</b>	<b>354,825,989</b>	<b>360,885,845</b>
<b>Current Liabilities</b>												
Trade and other payables	675,434	700,425	726,341	753,215	781,084	800,611	820,627	841,142	862,171	883,725	905,818	905,818
Contract Liabilities	4,530,192	-	-	-	-	-	-	-	-	-	-	-
Borrowings	543,417	234,598	219,040	133,183	25,123	26,603	28,170	29,830	31,588	16,485	-	-
Provisions	756,292	820,536	850,896	882,379	915,027	937,903	961,351	985,384	1,010,019	1,035,269	1,061,151	1,061,151
<b>Total current liabilities</b>	<b>6,505,335</b>	<b>1,755,560</b>	<b>1,796,276</b>	<b>1,768,778</b>	<b>1,721,234</b>	<b>1,765,117</b>	<b>1,810,148</b>	<b>1,856,357</b>	<b>1,903,778</b>	<b>1,935,479</b>	<b>1,966,970</b>	<b>1,966,970</b>
<b>Non-current liabilities</b>												
Borrowings	744,619	510,021	290,982	157,798	132,676	106,073	77,902	48,072	16,485	16,485	-	-
Provisions	865,391	849,149	779,954	735,774	734,704	733,616	732,510	50,731	46,726	42,653	38,441	38,441
<b>Total non-current liabilities</b>	<b>1,610,010</b>	<b>1,359,170</b>	<b>1,070,936</b>	<b>893,572</b>	<b>867,380</b>	<b>839,689</b>	<b>810,412</b>	<b>98,803</b>	<b>63,211</b>	<b>59,138</b>	<b>38,441</b>	<b>38,441</b>
<b>TOTAL LIABILITIES</b>	<b>8,115,345</b>	<b>3,114,730</b>	<b>2,867,212</b>	<b>2,662,350</b>	<b>2,588,614</b>	<b>2,604,806</b>	<b>2,620,560</b>	<b>1,955,160</b>	<b>1,966,988</b>	<b>1,994,617</b>	<b>2,005,411</b>	<b>2,005,411</b>
<b>NET COMMUNITY ASSETS</b>	<b>286,176,053</b>	<b>296,845,727</b>	<b>303,234,051</b>	<b>309,561,204</b>	<b>315,823,924</b>	<b>322,060,684</b>	<b>328,270,529</b>	<b>334,452,473</b>	<b>340,605,500</b>	<b>346,728,562</b>	<b>352,820,579</b>	<b>358,880,435</b>
<b>EQUITY</b>												
Retained Surplus	149,937,208	149,568,232	153,011,006	156,333,699	159,531,868	162,642,787	165,664,274	168,594,093	171,429,952	174,169,504	176,810,339	179,349,990
Asset revaluation surplus	136,238,844	147,277,495	150,223,045	153,227,506	156,292,056	159,417,897	162,606,255	165,858,380	169,175,548	172,559,059	176,010,240	179,530,445
<b>TOTAL EQUITY</b>	<b>286,176,053</b>	<b>296,845,727</b>	<b>303,234,051</b>	<b>309,561,204</b>	<b>315,823,924</b>	<b>322,060,684</b>	<b>328,270,529</b>	<b>334,452,473</b>	<b>340,605,500</b>	<b>346,728,562</b>	<b>352,820,579</b>	<b>358,880,435</b>



**PAROO SHIRE COUNCIL**  
**Statement of Changes in Equity 2021 to 2033**

	<b>2022 - Est.</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
	<b>Unaudited</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Asset revaluation surplus	136,238,844	147,277,495	150,223,045	153,227,506	156,292,056	159,417,897	162,606,255	165,858,380	169,175,548	172,559,059	176,010,240	179,530,445
Retained surplus	149,937,208	149,568,232	153,011,006	156,333,699	159,531,868	162,642,787	165,664,274	168,594,093	171,429,952	174,169,504	176,810,339	179,349,990
Total	<u>286,176,053</u>	<u>296,845,727</u>	<u>303,234,051</u>	<u>309,561,204</u>	<u>315,823,924</u>	<u>322,060,684</u>	<u>328,270,529</u>	<u>334,452,473</u>	<u>340,605,500</u>	<u>346,728,562</u>	<u>352,820,579</u>	<u>358,880,435</u>



**PAROO SHIRE COUNCIL**  
**Statement of Cash Flows 2021-2033**

	2022 - Est.	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Unaudited	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Cash flows from operating activities</b>												
Receipts from customers	7,828,783	12,614,092	7,210,387	7,477,171	7,753,826	7,947,672	8,146,364	8,350,023	8,558,773	8,772,743	8,992,061	9,216,863
Payments to suppliers and employees	(38,443,271)	(20,058,320)	(20,027,114)	(20,768,118)	(21,536,538)	(22,074,951)	(22,626,825)	(23,192,496)	(23,772,308)	(24,366,616)	(24,975,781)	(25,600,176)
	(30,614,488)	(7,444,228)	(12,816,728)	(13,290,947)	(13,782,712)	(14,127,280)	(14,480,462)	(14,842,473)	(15,213,535)	(15,593,873)	(15,983,720)	(16,383,313)
Investment and Interest Revenue Received	100,967	92,509	214,336	222,267	230,491	236,253	242,159	248,213	254,419	260,779	267,299	273,981
Rental income	160,382	206,689	213,104	220,988	229,165	234,894	240,766	246,786	252,955	259,279	265,761	272,405
Non capital grants and contributions	25,628,300	14,300,106	14,829,211	15,377,892	15,946,874	16,345,546	16,754,184	17,173,039	17,602,365	18,042,424	18,493,485	18,955,822
Borrowing costs	(130,203)	(120,657)	(125,121)	(129,751)	(134,552)	(137,915)	(141,363)	(144,897)	(148,520)	(152,233)	(156,039)	(159,940)
<b>Net cash inflow (outflow) from operating activities</b>	<b>(4,855,043)</b>	<b>7,034,419</b>	<b>2,314,802</b>	<b>2,400,449</b>	<b>2,489,266</b>	<b>2,551,498</b>	<b>2,615,285</b>	<b>2,680,667</b>	<b>2,747,684</b>	<b>2,816,376</b>	<b>2,886,786</b>	<b>2,958,955</b>
<b>Cash flows from investing activities:</b>												
Payments for property, plant and equipment	(4,700,000)	(11,032,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Proceeds from sale of property plant and equipment	156,182	65,000	-	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions and donations	7,113,233	6,449,562	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Net cash inflow (outflow) from investing activities</b>	<b>2,569,415</b>	<b>(4,517,438)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>
<b>Cash flows from financing activities:</b>												
Repayment of borrowings	(330,076)	(543,417)	(234,598)	(219,040)	(133,183)	(25,123)	(26,603)	(28,170)	(29,830)	(31,588)	(16,485)	-
Drawdown of Borrowings	412,150	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>82,074</b>	<b>(543,417)</b>	<b>(234,598)</b>	<b>(219,040)</b>	<b>(133,183)</b>	<b>(25,123)</b>	<b>(26,603)</b>	<b>(28,170)</b>	<b>(29,830)</b>	<b>(31,588)</b>	<b>(16,485)</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>(2,203,554)</b>	<b>1,973,564</b>	<b>1,080,204</b>	<b>1,181,410</b>	<b>1,356,083</b>	<b>1,526,375</b>	<b>1,588,682</b>	<b>1,652,497</b>	<b>1,717,854</b>	<b>1,784,788</b>	<b>1,870,301</b>	<b>1,958,955</b>
Cash at beginning of the financial year	11,467,449	9,263,895	11,237,460	12,317,663	13,499,073	14,855,156	16,381,531	17,970,213	19,622,710	21,340,564	23,125,353	24,995,653
<b>Cash at end of the financial year</b>	<b>9,263,895</b>	<b>11,237,460</b>	<b>12,317,663</b>	<b>13,499,073</b>	<b>14,855,156</b>	<b>16,381,531</b>	<b>17,970,213</b>	<b>19,622,710</b>	<b>21,340,564</b>	<b>23,125,353</b>	<b>24,995,653</b>	<b>26,954,609</b>



**PAROO SHIRE COUNCIL**  
**Financial Sustainability Ratios 2023 - 2033**

	<b>2022 - Est.</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>3032</b>	<b>3033</b>
	<b>Unaudited</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
Operating Surplus Ratio	-14%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%	-15%
Asset Sustainability	57%	33%	38%	36%	35%	34%	33%	33%	32%	31%	30%	30%
Net financial liabilities ratio	-20%	-45%	-50%	-55%	-59%	-64%	-69%	-76%	-81%	-86%	-90%	-95%



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# PAROO SHIRE COUNCIL

## REGISTER OF COST RECOVERY FEES 2022 - 2023





SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>COUNCIL OFFICE</b>						
<b>FACSIMILE TRANSMISSIONS</b>						
First Page	\$2.50	per page	GST Incl	C	Local Government Act 2009	s262 (3)(c)
every additional page	\$1.00	per page	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>LAMINATED POUCHES</b>						
A4 Size	\$4.00	per pouch	GST Incl	C	Local Government Act 2009	s262 (3)(c)
A3 Size	\$5.00	per pouch	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>PHOTOCOPYING &amp; PRINTING</b>						
A4 - non colour	\$0.50	per single side	GST Incl	C	Local Government Act 2009	s262 (3)(c)
A3 - non colour	\$1.00	per single side	GST Incl	C	Local Government Act 2009	s262 (3)(c)
A4 - colour	\$2.00	per single side	GST Incl	C	Local Government Act 2009	s262 (3)(c)
A3 - colou	\$3.00	per single side	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Copy of Local Law	\$10.00	per Local Law	GST Incl	R	Local Government Act 2009	s97
<b>LIBRARY SERVICES</b>						
Non-Permanent Residents - Refundable Deposit	\$40.00	Refundable	GST Free	R	Local Government Act 2009	s262 (3)(c)
General Computer use	\$2.50	per half hour	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Scanning & Emailing	\$2.50	per half hour	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Internet	\$2.50	per half hour	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Internet for senior card holders	No Charge					
<b>BUILDING SERVICES AND APPROVALS</b>						
<i>Note 1: Applicants are entitled to arrange private certification and building inspections with other qualified certifiers.</i>						
<i>Note 2: Archive fees are payable in all cases in addition to certification fees.</i>						
Archive & Filing Fee	\$100.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>ASSESSMENT &amp; CERTIFICATION FEES</b>		<b>GROSS FLOOR AREA (GFA)</b>				
<b>NEW STRUCTURES</b>						
Class 1 Dwellings	\$575.00	up to 250 m2 excess \$1.25 per m2	GST Incl	C	Local Government Act 2009	s97
Class 2 & 3 - Flats, motels, accommodation units	\$740.00	up to 300 m2 excess \$1.32 per m2	GST Incl	C	Local Government Act 2009	s97
Class 4 - 9 - Commercial and industrial buildings	\$740.00	up to 300 m2 excess \$2.20 per m2	GST Incl	C	Local Government Act 2009	s97
Class 10 - Garden sheds, unroofed pergolas and decks etc.	\$100.00	<10m2 GFA	GST Incl	C	Local Government Act 2009	s97
Class 10 - Garages, roofed pergolas and decks etc.	\$100.00	10m2 to 45m2	GST Incl	C	Local Government Act 2009	s97
Class 10 - Sheds and garages etc.	\$105.00	up to 45 m2 excess \$1.10 per m2	GST Incl	C	Local Government Act 2009	s97
Class 10 - Swimming pools and fencing	\$290.00		GST Incl	C	Local Government Act 2009	s97
Class 10 - Domestic fencing	\$100.00	>1.8m in height	GST Incl	C	Local Government Act 2009	s97
Awnings and advertising signs	\$185.00		GST Incl	C	Local Government Act 2009	s97
Unclassified Buildings	\$185.00		GST Incl	C	Local Government Act 2009	s97

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>ADDITIONS AND ALTERATIONS TO EXISTING BUILDINGS</b>						
Class 1 Dwellings	\$360.00	up to 150 m2 excess \$1.25 per m2	GST Incl	C	Local Government Act 2009	s97
Class 2 & 3 - Flats, motels, accommodation units	\$575.00	up to 200 m2 excess \$1.32 per m2	GST Incl	C	Local Government Act 2009	s97
Class 4 - 9 - Commercial and industrial buildings	\$360.00	up to 150 m2 excess \$2.20 per m2	GST Incl	C	Local Government Act 2009	s97
Class 10 - Garages, roofed pergolas and decks etc.	\$75.00		GST Incl	C	Local Government Act 2009	s97
Class 10 - Sheds and garages etc.	\$75.00		GST Incl	C	Local Government Act 2009	s97
Class 10 - Swimming pools and fencing	\$290.00		GST Incl	C	Local Government Act 2009	s97
<b>SUNDRY PERMITS</b>						
Awnings and advertising signs	\$150.00		GST Free	R	Local Government Act 2009	s97
Unclassified Buildings	\$150.00		GST Free	R	Local Government Act 2009	s97
Demolition or removal	\$150.00		GST Free	R	Local Government Act 2009	s97
<b>DEVELOPMENT CHARGES</b>						
Material Change of Use (MCU)						
Code assessable	\$520.00		GST Free	R	Local Government Act 2009	s97
Impact Assessable	\$655.00		GST Free	R	Local Government Act 2009	s97
Reconfiguring a Lot						
Creating lots, rearranging boundaries, dividing into parts and creating easement	\$655.00		GST Free	R	Local Government Act 2009	s97
Operational Work – not associated with a material						
Excavation or filling – code assessable	\$400.00		GST Incl	R	Local Government Act 2009	s97
Building work (assessable against Planning Scheme)						
Building work – code assessable	\$400.00		GST Incl	R	Local Government Act 2009	s97
Request for compliance assessment						
Request for compliance check	\$400.00		GST Free	R	Local Government Act 2009	s97
Endorsement of survey plan	\$400.00		GST Free	R	Local Government Act 2009	s97
Miscellaneous development applications						
Request to change development application	25% of lodgement fee		GST Free	R	Local Government Act 2009	s97
Request for negotiated decision notice	25% of lodgement fee		GST Free	R	Local Government Act 2009	s97
Request to change development approval or conditions of an approval	25% of lodgement fee		GST Free	R	Local Government Act 2009	s97
<b>PUBLIC NOTIFICATION</b>						
Carry out public notification on behalf of applicant	\$520.00		GST Incl	C	Local Government Act 2009	s97
<b>REFERRAL TO REFERRAL AGENCIES</b>						
Carryout referral to referral agencies on behalf of applicant	\$135.00		GST Incl	C	Local Government Act 2009	s97
<b>COPY OF PLANNING SCHEME</b>						
Hard copy	\$260.00		GST Free	R	Local Government Act 2009	s97
CD (digital PDF version)	\$70.00		GST Free	R	Local Government Act 2009	s97
Website	No Charge		GST Free	R	Local Government Act 2009	s97

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>PLANNING CERTIFICATES</b>						
Limited certificate	\$70.00		GST Free	R	Local Government Act 2009	s97
Standard certificate	\$195.00		GST Free	R	Local Government Act 2009	s97
Full certificate	\$520.00		GST Free	R	Local Government Act 2009	s97
<b>RATES AND CERTIFICATES SEARCH</b>						
Regular search	\$170.00		GST Free	R	Local Government Act 2009	s97
24 hour turn around search	\$245.00		GST Free	R	Local Government Act 2009	s97
Building Records Search	\$100.00		GST Free	R	Local Government Act 2009	s97
Certificate of classification	\$70.00		GST Free	R	Local Government Act 2009	s97
Health Search	\$300.00		GST Free	R	Local Government Act 2009	s97
Pool Safety Certificate at cost or a minimum charge of	\$300.00		GST Incl	R	Local Government Act 2009	s97
<b>MISCELLANEOUS BUILDING COSTS</b>						
Final inspection of a building transported to a site in Shire	POA		GST Free	R	Local Government Act 2009	s97
Application fee for above	\$195.00		GST Free	R	Local Government Act 2009	s97
Security bond for transport of building in Shire	\$660.00		GST Free	R	Local Government Act 2009	s97
Minimum amount of public risk insurance cover required to be taken out by the holder of a permit for blasting	\$20,000,000.00					
<b>PLUMBING, DRAINAGE AND SEWERAGE</b>						
Two inspections included: at interim and at final	\$150.00	per fixture	GST Free	R	Local Government Act 2009	s97
Service calls at cost with a minimum charge of:	\$285.00		GST Incl	C	Local Government Act 2009	s97
<b>SERVICE CONNECTION CHARGES</b>						
Domestic Water Connection to meter only (All Areas)	At Cost		GST Free	R	Local Government Act 2009	s97
Commercial Water Connection (All areas)	At Cost		GST Free	R	Local Government Act 2009	s97
New Sewerage Connection at cost	At Cost		GST Free	R	Local Government Act 2009	s97
Minimum fee	\$950.00		GST Free	R	Local Government Act 2009	s97
Sewerage Application fee for connection to existing system	\$265.00		GST Free	R	Local Government Act 2009	s97
Sewerage Disconnection from existing system	\$265.00		GST Free	R	Local Government Act 2009	s97
Septic Tank Application Fee: Town of Cunnamulla	\$140.00		GST Free	R	Local Government Act 2009	s97
Septic Tank Application Fee: Outside town of Cunnamulla	\$265.00		GST Free	R	Local Government Act 2009	s97
<b>CEMETARY AND BURIAL COSTS</b>						
Burial - Mid Week	\$3,125.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Burial - Weekend	\$4,415.00	Incl. overtime loading	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Burial - extensive	\$4,625.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Burial - Thargomindah	\$2,490.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Casket - Adult Regular	\$1,435.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Casket - Adult Large	\$1,435.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Casket - Special Order	POA		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Casket - Child	\$820.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Casket - Baby	\$690.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Plaque Prepayment	\$500.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Plaque Mounting & Fitting	\$60.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
Columbarium (Placement of Ashes)	\$300.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Reservation of site	\$50.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Death Certificate Application Fee	\$60.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Collection from home	\$300.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Administration of Cremations	\$1,000.00		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Cremations - to be quoted	At Cost		GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>COMMUNITY FACILITIES</b>						
<b>PAROO SHIRE HALL (CUNNAMULLA)</b>						
<b>AUDITORIUM - MAIN</b>						
Non-Commercial Event	\$220.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Commercial Event	\$720.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Local Shows, Schools and Similar Functions	\$75.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>BAR</b>						
Bar Public Function	\$250.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Bar Private Function	\$75.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>SECURITY DEPOSIT</b>						
Functions using the bar	\$400.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Functions not using the bar	\$200.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Functions in the Main Auditorium with food & drink	\$400.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
<b>SURCHARGE</b>						
Cleaning	at Cost		GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>SUPPER ROOM</b>						
Non-Commercial Event	\$150.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Commercial Event	\$500.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Secretary's Room	\$25.00	per hour	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Secretary's Room	\$75.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>HALLS, WYANDRA (6310) &amp; EULO (6320)</b>						
Non-Commercial Event	\$75.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Commercial Event	\$150.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Cold Room (Eulo)	\$65.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit	\$135.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
<b>CCEC COMMUNITY SPACE - OFFICE HOURS ONLY</b>						
Internet	\$2.50	per half hr			Available 9am - 4pm business days only	
PC	\$2.50	per half hr				
Digital Hub	\$20.00	per hour				
Digital Hub	\$100.00	per day				
Conference Room	\$25.00	per hour				
Conference Room	\$150.00	per day				
<b>SPORTING FACILITIES</b>						
<b>ALICE STREET OVAL</b>						
Commercial Event	\$110.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Non-Commercial Event	No Charge					

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>CUNNAMULLA RACECOURSE</b>						
Racecourse & all amenities	\$720.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Barrier stalls	\$290.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Racecourse Amenities	\$290.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Watering Racecourse	\$290.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Sky Channel	\$75.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit	\$200.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Visiting Vet Services	\$150.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>NOORAMA RACECOURSE</b>						
Racecourse & all amenities	\$720.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Barrier stalls	\$290.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Racecourse Amenities	\$290.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Watering Racecourse	\$290.00	per meeting	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit	\$200.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Visiting Vet Services	\$150.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>JOHN KERR PARK</b>						
Electricity - Oval lighting	\$55.00	per function	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Commercial Event	\$500.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Non-Commercial Event - booking required	No Charge					
Security Deposit	\$200.00	refundable	No GST	C	Local Government Act 2009	s262 (3)(c)
<b>CUNNAMULLA SWIMMING POOL</b>						
General Hire	\$50.00	per hour	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Exclusive Use Hire	\$50.00	per hour + cost of life guards		C	Local Government Act 2009	s262 (3)(c)
Water Program Sessions	\$35.00	per session	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>MOBILE CATERING &amp; EQUIPMENT</b>						
Cold Room	\$50.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
BBQ Trailer	\$50.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Collection/Delivery Fee	At Cost		GST Incl	C	Local Government Act 2009	s262 (3)(c)
Tent	\$50.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit for tent	\$135.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Portaloo	\$50.00	per day	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit for portaloo	\$150.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Bar Tables	\$50.00	per event	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit for bar tables	\$135.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
<b>FURNITURE FROM COMMUNITY HALLS (OFFSITE) WYANDRA &amp; EULO</b>						
Tables	\$5.00	per item	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Chairs	\$1.00	per item	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Security Deposit (Chairs or Tables ONLY)	\$100.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Security Deposit (BOTH Chairs and Tables)	\$150.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
<b>ENVIRONMENTAL SERVICES</b>						
<b>ANIMAL REGISTRATION (ANIMALS OLDER THAN 3 MONTHS)</b>						
<b>DOGS (ENTIRE MALE / FEMALE)</b>						



SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
1st Animal	\$60.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
2nd Animal	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
3rd Animal (If Approved)	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
4th Animal (If Approved)	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Reduction in Fee - Aged Pensioners	(\$10.00)		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>DOGS (DESEXED &amp; MICROCHIPPED MALE / FEMALE)</b>						
1st Animal	\$30.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
2nd Animal	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
3rd Animal (If Approved)	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
4th Animal (If Approved)	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Reduction in Fee - Aged Pensioners	(\$10.00)		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>CATS (ENTIRE MALE / FEMALE)</b>						
1st Animal	\$25.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
2nd Animal	\$40.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Reduction in Fee - Aged Pensioners	(\$10.00)		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>CATS (DESEXED MALE / FEMALE)</b>						
1st Animal	\$10.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
2nd Animal	\$25.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Reduction in Fee - Aged Pensioners	(\$10.00)		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>HORSES</b>						
1st Animal	\$60.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
2nd Animal	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Registration Collar Hire Fee per collar	\$16.50		GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>OTHER DOG-RELATED FEES</b>						
Breeding Licence fee (does not include dog registrations)	\$135.00	per annum	GST Free	R	Local Government Act 2009	s97 (2)(a)
Dangerous Menacing or Restricted Dog Registration	\$420.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Excess Dogs Application Fee (non-refundable)	\$60.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>EQUIPMENT</b>						
Barking Dog Collar Hire Fee per collar per week	\$16.50	per week	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Barking Dog Collar Security Bond (per collar) - refundable on return of fully functioning collar	\$80.00	refundable	no GST	C	Local Government Act 2009	s262 (3)(c)
Replacement registration tag	\$10.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
NLIS Cattle Tag	\$11.00		GST Incl	R	Local Government Act 2009	s97 (2)(a)
<b>IMPOUNDING CHARGES</b>						
<b>DOGS</b>						
1st Release - Registered dogs only - Once only per financial year. A verbal warning will be issued and records kept. <b><i>This does not apply to regulated dogs e.g. menacing &amp; declared dangerous dogs.</i></b>	\$0.00			R	Local Government Act 2009	s97 (2)(d)
2nd Release - Registered dogs only	\$85.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
1st Release - Unregistered dogs	\$230.00	Plus Registration Fee (if unregistered)	GST Free	R	Local Government Act 2009	s97 (2)(d)
Subsequent releases - Registered & Unregistered dogs	\$230.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
Sustenance costs	\$20.00	per day	GST Incl	R	Local Government Act 2009	s97 (2)(d)

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>CATS</b>						
1st Release - Registered cats only	\$0.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
1st Release - Unregistered cats	\$230.00	Plus Registration Fee (if unregistered)	GST Free	R	Local Government Act 2009	s97 (2)(d)
Subsequent releases - Registered & Unregistered cats	\$165.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
Sustenance costs	\$15.00	per day	GST Incl	C	Local Government Act 2009	s97 (2)(d)
<b>HORSES</b>						
1st Release - Registered horses only	No Charge		GST Free	R	Local Government Act 2009	s97 (2)(d)
1st Release - Unregistered horses	\$230.00	Plus Registration Fee (if unregistered)	GST Free	R	Local Government Act 2009	s97 (2)(d)
Subsequent releases - Registered & Unregistered horses	\$230.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
Sustenance costs	\$25.00	per day	GST Incl	R	Local Government Act 2009	s97 (2)(d)
<b>CATTLE</b>						
Cattle release	\$25.00	per head	GST Free	R	Local Government Act 2009	s97 (2)(d)
Subsequent releases	\$230.00	per head	GST Free	R	Local Government Act 2009	s97 (2)(d)
Sustenance costs	\$25.00	per head per day	GST Incl	R	Local Government Act 2009	s97 (2)(d)
NLIS Tag	\$11.00	each	GST Incl	R	Local Government Act 2009	s97 (2)(d)
<b>SHEEP &amp; GOATS</b>						
Sheep release	\$5.00	per head	GST Free	R	Local Government Act 2009	s97 (2)(d)
Subsequent releases up to 10 sheep	\$230.00		GST Free	R	Local Government Act 2009	s97 (2)(d)
Sustenance costs	\$15.00	per head per day	GST Incl	R	Local Government Act 2009	s97 (2)(d)
<b>STOCK ROUTE FEES</b>						
Stock Route Water (non stock use)	\$5.00	per kilolitre	GST Free	R	Local Government Act 2009	s97
<b>Water</b> (any proposed use) obtained from standpipes. The purchase of water from standpipes would be subject to availability & at the sole discretion of Council Staff	\$5.00	per kilolitre	GST Free	R	\$42.00 Minimum Charge Local Government Act 2009	s97
Advertising notice recoupment	at cost		GST Free	R	Local Government Act 2009	s97
Droving Costs	at cost		GST Free	R	Local Government Act 2009	s97
Agistment Fee Horses/Cattle - Town Commons	\$3.00	per head per week	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Agistment Fee Sheep - Town Commons	\$1.00	per head per week	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>WILD DOG FEES</b>						
Wild Dog Scalp Bounty (scalp must be presented within 3 months of being collected)	\$50.00	per scalp	GST Free	R	Local Government Act 2009	s97
Wild Dog Meat Bait for baiting campaigns per kg (where meat supply is <b>less</b> than \$5.50/kg landed Cunnamulla)	\$2.20	per kg	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Wild Dog Meat Bait for baiting campaigns per kg (where meat supply is <b>more</b> than \$5.50/kg landed Cunnamulla)	\$3.30	per kg	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Meat Bait for adhoc Baiting per kg	at cost	per kg	GST Incl	C	Local Government Act 2009	s262 (3)(c)
1080 Bait Preparation - Wild Dog/Fox/Cat	\$0.55	per Kg	GST Incl	C	Local Government Act 2009	s262 (3)(c)
1080 Bait Preparation - Wild Pig	\$1.10	per Kg	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>ENVIRONMENTAL LICENCE - DEVOLVED ACTIVITIES</b>						
Application Fee	\$150.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Licence fee	\$150.00		GST Free	R	Local Government Act 2009	s97 (2)(a)



SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
<b>LICENSE FEES - FLAMMABLE &amp; COMBUSTIBLE LIQUIDS REGULATION</b>						
Application for license	\$150.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>RENEWAL FEES - FLAMMABLE &amp; COMBUSTIBLE LIQUIDS REGULATION</b>						
<b>FACTORIES/WAREHOUSES/SHOPS</b>						
Class 3.1	\$150.00	100L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.2	\$150.00	250L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.3/3.4	\$150.00	500L	GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>RESIDENTIAL</b>						
Class 3.1	\$150.00	100L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.2	\$150.00	250L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.3/3.4	\$150.00	250L	GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>SERVICE STATIONS</b>						
Class 3.1	\$150.00	1000L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.2	\$150.00	100L	GST Free	R	Local Government Act 2009	s97 (2)(a)
Class 3.3/3.4	\$150.00	3000L	GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>REGISTRATION OF PREMISES</b>						
<i>All premises requiring inspection by Environmental Health Officer or Pool Safety Inspector</i>						
<b>MOBILE FOOD VENDOR</b>						
Mobile Food Vendor - Initial Application incl. First year Annual Fee	\$310.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Mobile Food Vendor - Annual Renewal Fee	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Temporary Food Vendor Licence - Single Event Only	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
<b>STATIONARY PREMISES</b>						
Food Licence - Initial Food application incl. First year Annual Fee	\$310.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Food Licence - Existing Licence - Annual Renewal Fee	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Food Licence - Existing Licence - Annual Renewal Fee after expiry	\$235.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Hairdressers	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Permit assessment fee for camping grounds	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee for the issue, or renewal of a Food Hygiene Regulation business licence	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Food Safety Accreditation Program Application Fee	\$150.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Amendment to Food Licence (incl. Change of Address)	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Amendment of Food Premises (alterations/modification - Major)	at cost		GST Free	R	Local Government Act 2009	s97 (2)(a)
Amendment of Food Premises (alterations/modification - Minor)	\$100.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Replacement Licence Application	\$50.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee for licence or renewal to operate swimming pool for public use	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee to construct private swimming pool (includes supply of resuscitation instruction board)	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Initial and Yearly Inspection fee for private or public use swimming pool	at cost		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee for permit to construct a levee bank	\$80.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Registration fee for premises re noxious trades	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Fee for registration or renewing registration of motel	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
Application fee for registration of premises leased for residential purposes	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Annual fee for temporary registration of Caravan Park which does not comply with by-law provision	\$110.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
License fee for premises used for public amusement	\$200.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Fee for license or renewal to set up on a road a stall, booth stand or standing vehicle (excluding food vendor, Mobile Food Vendor fees)	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application for Second Hand Dealers/Vendors Licence	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Fee for Itinerant Vendors Vehicle Inspection (in excess to licence fee)	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee for permit to carry on an extractive industry on land within the shire	\$90.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Application fee for permit to allow blasting to be carried out	\$160.00		GST Free	R	Local Government Act 2009	s97 (2)(a)
Dumping of asbestos fee	\$150.00	per m <sup>3</sup>	GST Free	R	Local Government Act 2009	s262 (3)(c)
Wheelie Bins	Actual Cost plus 10%	per bin	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>RECOVERABLE WORKS AS PER QUOTATION PROVIDED</b>						
<b>PLANT HIRE RATES</b>						
<i>Note: All equipment is WET HIRE - Council requires 48hr notice prior to date of requested job to complete quote and confirm if plant/vehicle and operator are available</i>						
Operator Accommodation (Caravans)	To be quoted by the Shire	per day	GST Incl	C	Local Government Act 2009	s97
Backhoe		per hour	GST Incl	C	Local Government Act 2009	s97
Skid Steer Loader		per hour	GST Incl	C	Local Government Act 2009	s97
Cherry Picker		per hour	GST Incl	C	Local Government Act 2009	s97
Forklift		per hour	GST Incl	C	Local Government Act 2009	s97
Generator		per hour	GST Incl	C	Local Government Act 2009	s97
Ride on Mower		per hour	GST Incl	C	Local Government Act 2009	s97
Concrete Agitator		per day	GST Incl	C	Local Government Act 2009	s97
<b>GRADERS</b>						
Caterpillar Grader	To be quoted by the Shire	per hour	GST Incl	C	Local Government Act 2009	s97
Komatsu, Caterpillar 140H, M or 12M Grader		per hour	GST Incl	C	Local Government Act 2009	s97
<b>LOADERS</b>						
Caterpillar Loader 938G/924G	To be quoted by the Shire	per hour	GST Incl	C	Local Government Act 2009	s97
Caterpillar Loader 950H		per hour	GST Incl	C	Local Government Act 2009	s97
<b>PUMPS</b>						
Pumps	To be quoted by the Shire	per hour	GST Incl	C	Local Government Act 2009	s97
6" Kenflo Pump		per hour	GST Incl	C	Local Government Act 2009	s97
<b>ROLLERS</b>						
Multi Tyred/Drum/Vibrating & Free Roll	To be quoted by the Shire	per hour	GST Incl	C	Local Government Act 2009	s97
<b>TRACTORS</b>						
Kubota Tractor M7950/M6030	To be quoted by the Shire	per hour	GST Incl	C	Local Government Act 2009	s97
John Deere Tractor 6110		per hour	GST Incl	C	Local Government Act 2009	s97
John Deere Tractor 855		per hour	GST Incl	C	Local Government Act 2009	s97
<b>TRUCKS - LIGHT</b>						

SERVICES PROVIDED DESCRIPTION	PROPOSED 2022/2023	QUANTITY DESCRIPTION	GST 10%		R = REGULATORY FEES C = COMMERCIAL FEES	SECTION
Isuzu Twin Cab	To be quoted by the Shire	per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
Hino GH		per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
Hino Body Truck		per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
<b>TRUCKS - MEDIUM</b>						
Hino Ranger Truck	To be quoted by the Shire	per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
<b>TRUCKS - HEAVY</b>						
Hino FS Prime Mover	To be quoted by the Shire	per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
Kenworth T408 SAR with Single		per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
Kenworth T408 SAR with Road Train		per hour plus 50c/km	GST Incl	C	Local Government Act 2009	s97
<b>OTHER</b>						
Septic/Sewerage Tank	To be quoted by the Shire	per day	GST Incl	C	Local Government Act 2009	s97
Refundable Cleaning Surcharge		refundable	no GST	C	Local Government Act 2009	s97
Vehicles		per km plus \$35/hr	GST Incl	C	Local Government Act 2009	s97
Equipment Mobilisation/Demobilisation Fees (Truck and Flat Top or Step-Deck Trailer)		per hour	GST Incl	C	Local Government Act 2009	s97
Treatment of Meat Ants	\$35.00	per treatment	GST Incl	C	Local Government Act 2009	s97
<b>MATERIALS PRICE LIST</b>						
<i>Note: subject to availability. Loading and delivery options to be discussed upon request.</i>						
Hill Sand	\$10.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
River Sand	\$10.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Loam	\$10.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Ridge Gravel	\$20.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Screened Gravel <70mm	\$25.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Non Graded Rock	\$20.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Sand & Gravel Mix	\$25.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Crusher Dust	\$25.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
Garden Soil	\$15.00	per m3	GST Incl	C	Local Government Act 2009	s262 (3)(c)
<b>AIRPORT FEES</b>						
Airport Fees	Mursaleen Has Provided		Increase price of fuel by percentage see below			

# GP023A REVENUE STATEMENT

<b>Version:</b>	7.0 <i>Please note that once printed, this is no longer a controlled document. All care should be taken to ensure that you are operating from the current version.</i>
<b>Commencement and Review:</b>	This policy has been reviewed and commences from 1/07/2022. It is reviewed annually.
<b>Document Owner:</b>	Governance Manager
<b>Approval Date:</b>	21/06/2022
<b>Meeting Resolution:</b>	M22/

## 1 STATEMENT OF INTENT

The intent of the Paroo Shire Council (Council) Revenue Statement is to outline and explain the measures Council has adopted for raising revenue, including an outline and explanation of:

- the rates and charges Council will levy for the financial year beginning 1 July 2022,
- the cost-recovery fees and commercial fees Council will levy for the financial year, and;
- how those rates, charges, and fees will be administered, including how they will be recovered, what payment concessions will be offered, and what interest will accrue upon overdue sums.

## 2 COMMENCEMENT AND REVIEW OF POLICY

This Policy commences on 1/07/2022. It replaces all previous Revenue Statements (whether written or not).

This Policy will be reviewed annually from the commencement date in accordance with *Local Government Act 2009 (Local Government Act)* and the *Local Government Regulation 2012 (Local Government Regulation)* or earlier if deemed necessary through changes to legislation or business practice. - Minor amendments that do not impact upon the intent of the policy may be made in consultation with and approved by the Chief Executive Officer (CEO).

## 3 APPLICATION OF POLICY

This policy applies to all Council officers and elected members bound by the principles outlined in this policy in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees and in the recovery of overdue rates and charges.

## 4 DEFINITIONS

Expressions used in this Revenue Statement, which are defined in the *Local Government Act 2009 (Local Government Act)* and the *Local Government Regulation 2012 (Local Government Regulation)*, bear meanings consistent with their Local Government Act and Local Government Regulation definitions.

## 5 COUNCIL REVENUE STATEMENT

### 5.1 Introduction

*Section 169 of the Local Government Regulation* requires Council to prepare and adopt each financial year a revenue statement as part of its annual budget. -*Section 172 of the Local Government Regulation* specifies the content to be included in the revenue statement.

Council's Revenue Statement provides details of:

- general rates.



- special charges (a charge for services, facilities and activities that have a special association with particular land);
  - dingo barrier fence levy,
  - environmental levy,
  - rural fire brigade levy, and;
  - storm water levy.
- utility charges:
  - garbage;
  - sewerage;
  - water.
- administration which covers pensioner concessions, early payment discounts, payment commitments, general rate concessions and interest;
- the criteria used to decide the amounts of cost-recovery fees;
- the criteria used to decide the amount of charges for any business activity conducted on a commercial basis;
- any resolution limiting an increase of rates and charges; and
- levies Council may charge on behalf of the Queensland State Government.

### 5.1.1 Guiding Principles

Council is required to prepare and adopt financial policies under *Chapter 5 Part 4 of the Local Government Regulation 2012* that comprise of an Investment Policy, a Debt Policy and a Revenue Policy. These financial policies must be consistent with Council's five-year corporate plan and annual operational plan.

The principles contained within Council's 2022/2023 Revenue Policy are applied in the determination of the 2022/2023 Revenue Statement; rates, fees and charges; rating concessions and recovery of overdue rates and charges.

### 5.1.2 Roles and responsibilities

All Council officers and elected members are bound by the principles outlined in this policy in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees and in the recovery of overdue rates and charges.

## 5.2 Administration

### 5.2.1 Issue of Rates Notices

Under *section 104(1) of the Local Government Regulation*, Council may only levy rates and charges by the issue of a rates notice.

A rate notice is a document stating:

- 1) *the date the notice is issued; and*
- 2) *the due date for payment of the rates or charges; and*
- 3) *if the local government has decided a discount applies to the rates or charges*
  - (a) *the terms of the discount; and*
  - (b) *The last day of the discount period; and*
- 4) *if the local government has decided rates or charges may be paid by instalments—the requirements for paying by instalments; and*
- 5) *the ways in which the rates or charges may be paid.*

Separate rate notices will be issued for the first six months of the financial year (July to December), and in the second half of the financial year (January to June) for the billing periods 1 July 2022 to 31 December 2022, and 1 January 2023 to 30 June 2023 respectively. Each notice will levy one half of the annual rates and charges. Council may issue these rates notices at any time during the relevant 6-month periods.

A rate notice, including a rating category statement contained in or accompanying the notice, may be given electronically to a person who has provided written consent to Council.

### 5.2.2 The Levying of Rates and Charges

#### 5.2.2.1 General



The *Local Government Regulation* permits the imposition of differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges, and accrued interest on overdue rates and charges.

Council levies rates and charges to fund the provision of services to our community. In adopting its annual budget, Council set rates and charges at levels that it considers will provide for both current and future community requirements.

In making and levying rates and charges, Council is guided by the imperatives of:

- efficiency: through a rating regime that is efficient to administer;
- full cost pricing and user pays where appropriate;
- equitable distribution of the general rates burden;
- transparency;
- flexibility, to take account of changes in the local economy;
- National Competition Policy legislation where applicable.

In levying rates and charges, Council strives for:

- consistency: in timing the rates levies in a predictable way to enable rate payers to plan for their rating obligations, by issuing rate notices half-yearly;
- flexibility: by providing short-term payment arrangements to ratepayers in financial difficulty, along with a wide array of payment options;
- communication: by clearly setting out the Council's and each ratepayer's obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and discount dates;
- clarity: by providing meaningful information on rate notices to enable ratepayers to understand their responsibilities.

#### **5.2.2.2 Rate Payment Period**

For the 12 months ending 30 June 2023, Council resolves under *section 118 of the Local Government Regulation* that rates and charges will be payable within 30 days of the issue date shown on the rate notice.

#### **5.2.2.3 Early Payment Discount on Rates and Charges**

In accordance with *section 130 of the Local Government Regulation* a 10% early payment discount will be allowed upon a rates and charges levy where:

- Council receives, on or before the last day of the discount period:
  - full payment of the levied rates and charges; plus
  - full payment of any overdue rates and charges together with the interest accrued thereon (collectively, *overdue amounts*); and
- payment is made at Council's customer service centre or by electronic means, and this payment is recorded on Council's accounts by the close of business on the due date stated on the rate notice.

The discount period will be the period ending 30 days after the issue date of the rates notice, and not including that date.

#### **5.2.2.4 Allowance of Early Payment Discount Despite Late Payment.**

The *Local Government Regulation* gives Council the discretion to allow a ratepayer a discount where Council is satisfied that circumstances beyond a ratepayer's control (*extenuating circumstances*) prevented the ratepayer from paying the rates and charges levy, and overdue amounts, in time to receive a discount.

Written application for grant of the discount must be made not later than 40 days after the due date for payment of rates and charges as stated on the rate notice.

Full payment of the levied rates and charges, plus overdue amounts, must have been received before Council will consider allowing the early payment discount despite failure to pay within the discount period. The ratepayer will be notified of the outcome in writing and Council's decision will be final.

#### **5.2.2.5 Extenuating Circumstances**

Council will consider allowing a discount despite payment beyond the discount period (*late payment*) if the applicant provides evidence satisfactory to Council that the late payment resulted from:





- ratepayer illness involving hospitalisation and/or incapacitation at or around the time of the rates being due for discount; or
- death or major trauma (accident/life threatening illness/emergency operation) of/to the ratepayer and/or family (spouse/children/parent/s) at or around the end of the discount period; or
- loss of records or failure of mail delivery borne of factors beyond the ratepayer's control (fire/flood etc.).

Council will not consider allowing the discount where the late payment results from:

- ratepayer failure to ensure that Council was notified of the ratepayer's correct postal address for service of notices prior to issue of the rate notice, \*\* or
- ratepayer failure to ensure that Council was notified of the ratepayer's correct email address for service of the notices prior to issue of the rate notice, where the option for electronic delivery has been selected e.g. Department Housing and Public Works or
- Council having received notification of a change of ownership after issue of the rates notice; or
- (for a payment made electronically on the discount period expiry date but after the designated cut-off time of the ratepayer's financial institution) that payment having been processed by that financial institution after the due date; or
- lack of available funds; or
- alleged non-receipt of the rate notice; or
- alleged late receipt of the rate notice through ratepayer absence from the property or the address for service of notices (e.g. absence interstate or overseas).

\*\* Ratepayers are responsible for notifying Council, in writing, of changes to their addresses for service of rate notices. Mail re-directions, and verbal notifications to Council, do not discharge the responsibility.

#### 5.2.2.6 Interest on Overdue Rates and Charges

In line with *section 133 of the Local Government Regulation* for the 12 months ending 30 June 2023, all overdue rates and charges will accrue interest at 8.17% per annum, calculated and compounded on daily balances. A rate or charge (or any portion of it) is overdue if it remains unpaid after the due date for payment specified on the rate notice by which it was levied.

### 5.3 General Rates

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the whole region.

In deciding how that revenue is raised, Council has considered the following factors:

- the rateable value of the land and the rates which would be payable if a specific general rate were adopted; and
- the level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a specific 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 general rate and utility charges are set such that the total income received from them will finance the costs of providing local government services to the community other than services:

- funded from trading income, subsidies, grants, donations or other contributions received from other entities; and
- funded by special rates or charges and separate rates or charges levies.

Council has considered all full cost recovery options before calculating the general rate.

Council has formed the opinion that a general rating scheme, based primarily on predominant land use, provides the most equitable basis for the distribution of the general rate burden.

The changes in general rate and utility charges in 2022/23 reflect the intention to provide for increasing costs and to maintain the operating capability and improve service provision as well as for funding capital expenditure and loan redemption.

The rateable value for each property is the basis for determining the amount of the general rate levied. That value is the land value under the *Land Valuation Act*.



Section 77(1) of the Local Government Regulation allows Council to fix an amount of minimum general rates.

#### 5.4 Separate Rates or Charges

By section 103 of the Local Government Regulation Council may levy a separate rate or charge on all rateable land in the region, to fund a particular service, facility or activity that provided region-wide benefit. Council may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government to a particular property. Council must levy a separate rate of charge, if at all, equally upon all rateable land.

#### 5.5 Special Rates or Charges

By section 94 of the Local Government Regulation Council may levy special rates and charges on a land parcel if:

- the land or its occupier especially benefits from, or has or will have special access to, a given service, facility or activity; or
- the land is or will be used in a way that especially contributes to the need for the service, facility or activity; or
- the occupier of the land specially contributes to the need for the service, facility or activity.

#### 5.6 Concessions on Rates and Charges

##### 5.6.1 Council Pension Subsidy

The Council Pension Subsidy and the Queensland State Government Pension Subsidy schemes aim to help pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council has determined that pensioners as defined by the *Local Government Regulation* will receive rebate concessions on Council rates and charges levies. *Section 120(1)(a) of the Local Government Regulation* empowers Council to grant a concession for land that is owned and occupied by a pensioner.

In exercising its concession powers, Council will be guided by the principles of:

- transparency: by making clear the requirements necessary to receive concessions; and
- equity: by ensuring that all applicants of the same type receive the same concession.

##### *General Eligibility*

An eligible pensioner may apply in writing to Council for the grant of a pension rebate concession. To be eligible under the Council Pension Subsidy Scheme the applicant must be an approved pensioner:

- who is the sole owner, joint owner, part owner or life tenant of a property, and
- whose property is the pensioner's principal place of residence of the pensioner or life tenant; and
- who has, either solely or together with a co-owner, the legal responsibility for the payment of rates and charges levied in respect of the said property by the Paroo Shire Council; and
- who is a current holder of one of the following cards:
  - Queensland 'Pensioner Concession Card' issued by Centrelink,
  - a Veterans' Affairs Gold card
  - a Veterans' Affairs Pensioner Concession card
  - Repatriation Health card for all conditions.

The following cards do not qualify for a remission: Seniors cards, Health Care Card and Health Benefit cards.

For a pensioner who is a life tenant, the applicant must produce:

- A certified copy of the grant of probate (with will annexed), verifying that the applicant is a life tenant *and* is responsible for paying the rates; or
- where probate has not been obtained, a certified copy of each of the testator's death certificate and the will, the latter verifying that the applicant is a life tenant and is responsible for paying the rates.
- absent either of the foregoing, a certified copy of the testator's death certificate and a copy sealed court order, the latter verifying that the applicant is a life tenant and is responsible for paying the rates.

Rebates will only be granted on one property per pensioner per half year.





### *Accounts in Arrears*

If a pensioner's rates account goes into arrears, Council will suspend the pensioner concession. When all arrears are paid in full, the concession will be reinstated from the beginning of the following half yearly rating period.

The Queensland State Government component of the pension subsidy will continue even if the rates account is in arrears.

### *Additional Rebate Eligibility*

A ratepayer who has any of the following pension entitlements may be eligible for a rate remission:

- Age pension,
- Disability Support pension, or
- Veterans' Affairs' pension.

### *Rebate Amount*

A successful applicant will receive a pensioner rebate of 20% of general rates up to a maximum of \$1,000 per annum.

The rebate will only be granted for a given half-year where the application is received by Council prior to the commencement of that period. No pro-rata rebates will be granted.

## **5.6.2 Queensland State Government Pension Subsidy**

Upon written application, a rebate of rates will be granted to all pensioners who are eligible in accordance with the Administrative Guidelines of the Queensland Government Pensioner Rate Subsidy Scheme.

The Queensland Government currently grants a:

- 20% pensioner rates subsidy to a maximum of \$100 per half year (\$200 per year); plus
- 20% pensioner subsidy of the Emergency Management Levy.

Council adheres to the Administrative Guidelines of the Queensland Government Pension Rate and Subsidy Scheme when determining the proportional eligibility of the applicant in terms of ownership.

## **5.6.3 Concession – Financial Hardship**

In accordance with *section 120(1)(c) of the Local Government Regulation*, Council may grant a concession to a ratepayer for whom the obligation to pay rates or charges will cause hardship.

In line with the Financial Hardship Policy FP-016 ratepayers seeking concessions for hardship are to submit a written application in the form of a letter outlining their particular circumstances. The Chief Financial Officer will assess the application and refer it for final decision by Council resolution.

The following criteria must be satisfied:

- The property for which the hardship application relates must be the applicant's principal place of residence; and
- Council must be satisfied that the hardship is real and is genuine.

An application will be assessed against financial data provided by the applicant, in which respect supporting documentation must include:

- copies of recent bank statements for all applicant accounts
- details of all applicant income and expenditure (monthly budget analysis) and may include any other relevant material (for example, a letter from an accredited financial counsellor or financial planner, demonstrating the financial hardship).

## **5.7 Recovery of Rates and Charges**

Council may exercise its rate recovery powers under *Chapter 4, Part 12 of the Local Government Regulation*, to reduce the overall rate burden.

Council has adopted a Rates and Charges Debt Collection and Recovery Policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of receivables, and to provide consistent and ethical procedures for recovery of outstanding rates and charges across the region in accordance with the parameters and requirements of the *Local Government Regulation*.



## 5.8 Fees and Charges

In general, Council endeavours to apply the user pays principle in fixing its charges but in determining commercial charges, Council takes account of market conditions. In determining regulatory fees, Council takes account of the user pays principle, setting the fees at levels sufficient to recover no more than the full cost of providing the service or taking the action for which, the fee is charged.

All fees set by Council are included in a Register of Fees and Charges adopted by Council during the budget process.

## 5.9 New Development Costs

There is no local government infrastructure plan included in the Paroo Shire Planning Scheme for infrastructure charging. As new development is deemed to have significant social benefit and is a desirable means of arresting population decline Council will endeavour to negotiate funding for headworks with developers as part of the planning application process.

## 5.10 2022 – 2023 Rates and Charges

Pursuant to *section 94 of the Local Government Act*, Council will make and levy the following rates and charges for the 12 months ending 30 June 2023.

### 5.10.1 General Rates

In accordance with *Section 80 of the Local Government Regulation* for the 12 months ending 30 June 2022, Council will levy differential general rates on all rateable land in the Region.

### 5.10.2 Categorisation of Land

In accordance with *section 81 of the Local Government Regulation* for the 2022/2023 financial year, there will be 13 differential general rating categories, and these will be categorised as follows:

<b>Category 1</b>	Urban – Residential - Residential properties Including Vacant urban land in the townships of Cunnamulla, Eulo, Wyandra and Yowah
<b>Category 2</b>	Urban – Non-Residential All other urban land
<b>Category 3</b>	Rural – Residential All Rural Properties classified as Residential
<b>Category 4</b>	Rural – Obsolete
<b>Category 5</b>	Mining Claims as notified by Department of Natural Resources, Mines and Energy.
<b>Category 6</b>	Mining Leases as registered with Department of Natural Resources, Mines and Energy.
<b>Category 7</b>	Rural – Rural Properties <500 Ha
<b>Category 8</b>	Rural – Rural Properties Under 20,000 ha < \$60 pHa
<b>Category 9</b>	Rural – Rural Properties Under 20,000 ha > \$60 pHa
<b>Category 10</b>	Rural – Rural Properties Over 20,000 ha < \$30 pHa
<b>Category 11</b>	Rural – Rural Properties Over 20,000 ha >\$30 <\$40 pHa
<b>Category 12</b>	Rural – Rural Properties Over 20,000 ha > \$40 pHa
<b>Category 13</b>	Rural – Rural Properties Over 50,000 ha > \$50pHa

### 5.10.3 Minimum General Rates

In accordance with *section 77 and 79 of the Local Government Regulation* a minimum general rate has been set for each differential general category, which takes into account the minimum cost per annum of providing common services to every ratepayer as well as general administration costs.

Rating Category	Rate: cents in the \$	Minimum Rate \$
Urban – Residential **	2.09240	\$500
Urban – Non-Residential **	2.09240	\$550
Rural – Residential **	2.09240	\$550
Rural – <500 Ha	2.09240	\$500
Rural – Under 20,000 ha < \$60 pHa	1.01750	\$500
Rural – Under 20,000 ha > \$60 pHa	1.41130	\$500
Rural – Over 20,000 ha < \$30 pHa	0.99740	\$500
Rural – Over 20,000 ha >\$30 <\$40 pHa	0.74110	\$500
Rural – Over 20,000 ha > \$40 pHa	1.40660	\$500
Rural – Over 50,000 ha > \$50pHa	1.63170	\$500
Mining Claims	2.09240	\$375
Mining Leases: (i) granted for mining for minerals over land that is not larger than 2ha,	2.09240	\$375



(ii) granted for purposes associated with mining for minerals over land that is not larger than 4ha;	2.09240	\$375
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\*\* In accordance with section 77(3) of the *Local Government Regulation*, the minimum differential general rate amount will not apply to parcels the subject of a discounted valuation under *Land Valuation Act, chapter 2, part 2, division 5, subdivision 3* (Sections 49 to 51: Discounting for subdivided land not yet developed (non-Land Act rental)).

Council delegates to the CEO the power (contained in subsections 81(4) and (5) of the *Local Government Regulation*) of identifying the rating category to which each parcel of rateable land belongs.

For clarity: Council intends not to make, under section 116 of the *Local Government Regulation*, a resolution limiting an increase in rates and charges.

#### 5.10.4 Limitation of Increase in Rates

Council has not applied capping to any categories of land for the 2022-2023 financial year.

### 5.11 Utility Charges

In accordance with Sections 99 to 102 of the *Local Government Regulation* Council will levy the following utility charges.

#### 5.11.1 Garbage Charge

For the 12 months ending 30 June 2023, Garbage charges will be made and levied as follows:

- A Garbage charge will be applied to all properties within the waste collection area that are serviced by waste collection services.
- The Garbage charge is \$435.00 per annum and covers 1 mobile bin with 1 collection per week. Additional collections can be arranged at the same rate per bin per week.
- A pro-rata charge, effective from the date of valuation, will apply to new assessments created during the financial year.
- A pro-rata charge, effective from the date of commencement, will apply for additional services or new services.
- Commercial Garbage Charges will be charged as Commercial A being \$435.00 per annum and covers 1 mobile bin with 1 collection per week and Commercial B being \$870 per annum and covers 1 mobile bin with 2 collections per week. Additional collections can be arranged at the same rate per bin per week.

#### Service Cancellations and Suspensions

Cancellations and suspensions of services are not permitted except in the cases of:

- Demolition of premises: upon certification by an approved person; or
- An additional service that is no longer required. -Council requires written advice to be provided.

Permitted cancellation applications must be made in the form required by Council and a pro rata adjustment from the date of service cancellation or suspension will be allowed.

Bins remain the property of Paroo Shire Council and are provided specifically for the storage of waste and recycling materials only.

#### 5.11.2 Water Charges

In line with section 101 of the *Local Government Regulation* for the 12 months ending 30 June 2023, water charges will be made and levied as follows:

- Base Water charge: A charge of \$52.00 per unit consumed, or part of a unit, will be applied to all properties to which a water service is connected or is able to be connected.

This water charge is based on water units and is levied twice each year. The water units allocation of a particular property is determined by Council based on the size of the meter that measures the supply and in some cases the water usage of the property. All properties in the various water areas will be charged for their base water allocations, specified in the following table, whether or not they are connected to the water supply. Each water unit entitles the property to 100 kilolitres per annum.



Category	Water Units (Base Allocations)
Alice Street Oval	30
Any other building or structure not specified	12
Boarding houses, guest houses, hostel	24
Businesses & Commercial Premises with residence (attached or separate)	24
Café, Snack bars, restaurants, fish shops, slaughterhouses, butcher shops & bakeries	20
Caravan Parks	20
Churches	4
Cunnamulla Showgrounds	75
Dwellings	12
Flats – per flat unit	10
Detached accommodation – cabins (units per cabin)	5
Golf and Bowls Club	25
Government Residences	12
Halls (Church hall, Public hall lodges, Boy Scouts, Girl Guides)	8
Hospital	100
Hotel/Motel (more than one storey) (including any detached accommodation)	60
Hotel/Motel (single storey), Saleyards, Resting paddock	30
Industrial Use – Multi purpose	48
Industrial use areas (power houses, fuel depots, etc)	15
Cunnamulla Caravan Park	92
John Kerr Park	136
Laundries	25
Licensed Clubs	25
Macks Creek Water Supply	15
Northern Water Supply	15
Other parks	20
Pre Schools, Kindergarten, Child Care Centres	15
Racecourse	80
Sacred Heart School	108
Sewerage Treatment Plant	45
Small School	20
State School	150
Sporting Field	30
Service Station with café	35
Service Stations, Motor Repair Workshops, Panel Beating, General Engineering	15
Service Stations, Motor Repair Workshops, Panel Beating, General Engineering – combined with residence	27
Shops, Government Offices Building, Offices & Building Premises	12
Sporting Clubs (unlicensed)	12
Swimming Pool	25
Theatres	15
Vacant Land (connected)	10
Vacant Land (not connected)	6

- Excess Water Usage: All water used in excess of the base allocation for a property will be charged at the excess water rate of \$0.96 per kilolitre. This charge will be levied once per year.

#### 5.11.13 Raw Water Charge

For registered users whose land is serviced by raw river water in Cunnamulla, a two-part charge is to be applied, comprising an annual access charge and annual volumetric (consumption) charges. Properties registered to use raw water, and whose owners/occupiers are willing to connect to the system with a water meter, are eligible to use this water for irrigation of grounds, gardens and vegetation only. This water is for external use only, to supplement the town supply. Registered users will pay an application fee to connect, an access charge and consumption charges as recorded by the meter. Raw river water connection will only occur through application to the Council



#### Access Charge (Annual)- Raw Water

Description	First Service	Additional Service(s)	Allocation
Registered User (12 units)	\$624.0	\$624.0	Nil

#### Volumetric (Consumption) Charges

Water consumption will be charged according to meter readings. A 2-tiered charging regime will apply as shown in the following table:

Tier	Annual Consumption	Rate per kl
1	0 – 1200 kl	\$0.96
2	Over 1200 kl	\$1.91

Council will apply Section 102 of the Local Government Regulation 2012 so that a meter reading obtained within a period of 2 weeks before or 2 weeks after the end date of a charging period will be taken as the reading obtained on that end date.

#### 5.11.4 Sewerage Charges

For the 12 months ending 30 June 2023, sewerage charges will be made and levied as follows:

- All properties in the declared sewerage areas in Cunnamulla are charged to fund sewage transportation and treatment costs including maintenance and provision for the cost of upgrades and replacements of sewerage infrastructure.
- For vacant land or properties that are not connected to the sewerage system but are in the declared sewerage area of Cunnamulla, a flat charge of \$100.00 per assessment per annum will apply.
- For properties connected to the sewerage system, charges are based on the number of pedestals (1 unit each) and urinals (1 unit each stall) at each property.
- There are 2 categories of charge per unit:
  - 1) Each pedestal or stall will be charged at \$420.00 per annum where connection is to a rateable property, and;
  - 2) Each pedestal or stall will be charged at \$525.00 per annum where connection is to a non-rateable property.

### 5.12 SPECIAL CHARGES

#### 5.12.1 Special Charge - Environmental Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the Environmental Levy Special Charge of \$75.00 per annum per assessment, on all land except mining claims and mining leases within the local government area, to which the overall plan applies, to fund the provision of waste management facilities.

The overall plan for the Environmental Levy Special Charge is as follows:

- 1) The service, facility or activity is the provision of waste management facilities throughout the local government area.
- 2) The rateable land to which the special rate shall apply is all land except mining claims and mining leases within the Council area. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge 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 \$325,000 and the special charge will raise approximately \$94,500.
- 4) The timeframe for carrying out the plan is 12 months ending 30 June 2023.

#### 5.12.2 Special Charge – Dingo Barrier Fence Levy

Pursuant to Section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the Dingo Barrier Fence Levy Special Charge on all rural land within the local government area, which equates to 0.00064224 in the \$ of rateable value of the property with a maximum charge of \$5,000 and a minimum charge of \$100 to which the overall plan applies, to fund part of Council's contribution to the State Government Land Protection Fund.

The plan for the Dingo Barrier Fence Levy Special Charge is as follows:

- 1) The service, facility or activity is the partial payment of the State Government Land Protection Fund





for:

- 2) on-ground and research which is working towards improved pest control technology, and;
- 3) maintenance of the Wild Dog Barrier Fence which protects rural ratepayers from movements of wild dogs from central Queensland and improves the viability of, and therefore benefits, the land being levied.
- 4) The rateable land to which the special rate shall apply is all rural land within the Council area. 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.
- 5) The estimated cost of carrying out the overall plan is \$180,000 and the special charge will raise approximately \$120,000.
- 6) The timeframe for carrying out the plan is 12 months ending 30 June 2023.

### 5.12.3 Special Charge – Stormwater Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the Stormwater Levy Special Charge of \$53.50 per annum per assessment, on all properties classified as urban for rating purposes in the township of Cunnamulla within the local government area, to which the overall plan applies, to fund the provision of stormwater infrastructure.

The plan for the Stormwater Levy Special Charge is as follows:

- 1) The service, facility or activity is the provision of stormwater infrastructure throughout the township of Cunnamulla.
- 2) The rateable land to which the special rate shall apply is all urban land except mining claims and leases within the township of Cunnamulla. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge 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 \$140,000. The special charge will raise approximately \$38,000.
- 4) The timeframe for carrying out the plan is 12 months ending 30 June 2023.

### 5.12.4 Special Charge - Rural Fire Brigade Levy

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge to be known as the Rural Fire Brigade Levy as set out in the table below on all such lands deemed to benefit from Rural Fire Brigade Groups, to which the overall plan applies, to fund the provision of fire control services.

Brigade	Cost per Assessment	No of Assessments	Amount Raised
Eulo Residential	\$5	63	\$315
Eulo Rural	\$40	19	\$760
Kungie	\$200	9	\$1,800
Wyandra	\$80	34	\$2,720
Yowah	\$15	137	\$2,055
Total		262	\$7,650

The plan for the Rural Fire Brigade Levy Special Charge is as follows:

- 1) The service, facility or activity is the provision of rural fire services throughout the local government area.
- 2) The rateable land to which the special charge shall apply are such lands deemed to benefit from the Rural Fire Brigade Group except mining claims and leases within the Council area and it is noted that the township of Cunnamulla is exempt as it is covered by the urban fire brigade. 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 \$7,554. The special charge will yield a sum of approximately \$7,650 which will be remitted to the respective Rural Fire Brigades, with Council retaining an administration charge of \$1 per assessment.
- 4) The timeframe for carrying out the plan is 12 months ending 30 June 2023.



## 6 RELEVANT LINKS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Paroo Shire Council GP-023 Revenue Policy*
- *Paroo Shire Council GP-030 Rates and Charges Debt Collection and Recovery Policy*

<b>Endorsed</b>		<b>Date:</b> 21/06/2022
Name:	Cassandra White	
Title:	Chief Executive Officer, Paroo Shire Council	
Signature:		

## VERSION CONTROL

Date	Version	Meeting Resolution	Amendments / Comments
04/03/2019	1.0		Legal review by King & Co. tabled at Budget Workshop
02/04/2019	2.0		Review at 2 <sup>nd</sup> Budget Workshop
03/05/2019	3.0		Review at 3 <sup>rd</sup> Budget Workshop
18/06/2019	4.0	M19/111	Adoption at Annual Budget Meeting
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# GP-023 REVENUE POLICY

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## 1 STATEMENT OF INTENT

The intent of the Paroo Shire Council (Council) Revenue Policy is to set out the principles used by Council for:

- the setting and levying of rates and charges,
- granting concessions for rates and charges,
- the recovery of overdue rates and charges,
- setting cost-recovery fees, and;
- determining the extent to which physical and social infrastructure costs are to be funded by negotiation for new developments.

## 2 COMMENCEMENT AND REVIEW OF POLICY

This Policy will commence from 1/07/2022. It replaces all other Revenue Policies (whether written or not).

This Policy will be reviewed annually from the commencement date in accordance with *Local Government Act 2009 (Local Government Act)* and the *Local Government Regulation 2012 (Local Government Regulation)* or earlier if deemed necessary through changes to legislation or business practice. Minor amendments that do not impact upon the intent of the policy may be made in consultation with and approved by the Chief Executive Officer (CEO).

## 3 APPLICATION OF POLICY

This policy applies to all Council staff and elected members bound by the principles outlined in this policy in determining the level of rates, fees and charges, recovery of debts and in the application of rebates and concessions relating to those fees.

This policy is established in accordance with *section 104(5)(c)(iii) of the Local Government Act 2009* and applies to Council and all its related business activities.

## 4 DEFINITIONS

Council	Paroo Shire Council
Pensioner	A person who is the holder of a pensioner concession card issued by the Department of the Commonwealth responsible for administering the <i>Social Security Act 1991(Commonwealth)</i> or the <i>Veterans Entitlement Act 1986 (Commonwealth)</i> .
Cost Recovery	Cost recovery means Council must not charge more than the cost incurred by Council in taking the action.

## 5 COUNCIL REVENUE POLICY

This Revenue Policy will be applied by Council in the development of the annual budget for the upcoming financial year.

### 5.1 User Pays

It is Council's policy that a user pays principle applies to all specific services provided to ratepayers and other users in Council services. Charges for other specific services, licences, permits, contributions, priority infrastructure charges etc. are subject to user pays principles and Council's aim is for full cost recovery.

Exceptions to the user pays principle include general services to the whole community.





## 5.2 The Making of Rates and Charges

Rates and charges are defined in the *Local Government Regulation 2012* and include general rates (including differential rates), special rates and charges, separate rates and charges and utility charges.

Council levies rates and charges to fund the provision of services to our community. When adopting its annual budget, Council will set rates and charges at a level that will provide for both current and future community requirements. Council will fix its rates and charges transparently.

Council will levy rates and charges half-yearly but may also issue supplementary levies for variations in rates and charges payable at any time.

## 5.3 General Rates

General rates revenue provides essential whole of community services not funded through trading income, subsidies, grants, contributions or donations received from other entities or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the whole region.

General rates are based on site values (non-rural land) or unimproved values (rural land). Mining claims and mining leases will be levied at minimum rate. Averaging of property revaluations is not applied.

## 5.4 Special Rates and Charges

Where appropriate, Council may fund certain services, facilities or activities by means of separate or special rates or charges.

In accordance with *section 94 of the Local Government Regulation 2012* Council may levy special rates or special charges for services, facilities and activities that have a special association with particular land because—

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

## 5.5 Separate Rates and Charges

In accordance with *section 103 of the Local Government Regulation 2012* Council may levy a separate rate or charge on all rateable land in the region to fund a particular service, facility or activity that benefits the local government area generally but does not especially benefit a particular property or particular properties.

## 5.6 Utility charges

In accordance with *section 99 of the Local Government Regulation 2012* Council may levy utility charges on a basis considered appropriate for service, facility or activity for any of the following utilities:

- (a) *waste management.*
- (b) *gas.*
- (c) *sewerage.*
- (d) *water.*

## 6 THE LEVYING OF RATES AND CHARGES

In setting and levying rates and charges, Council will be guided by the principles of:

- efficiency through having a rating regime that is efficient to administer.
- full cost pricing and user pays where appropriate.
- equitable distribution of the general rates burdens as broadly as possible;
- transparency in the making and levying of rates.
- flexibility, to take account of changes in the local economy.
- clarity in terms of responsibilities (Council's and ratepayers') regarding the rating process.
- National Competition Policy legislation where applicable.

In levying rates and charges, Council will apply the principles of:



- consistency in timing the levying of rates in a predictable way to enable ratepayers to plan for their rating obligations by the issue of rate notices half-yearly.
- flexibility by providing short-term payment arrangements to ratepayers in financial difficulty, along with a wide array of payment options.
- communication by clearly setting out the Council's and each ratepayer's obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and discount dates.
- Clarity by providing meaningful information on rate notices to enable ratepayers to understand their responsibilities.

### **6.1 The Recovery of Rates and Charges**

Council will exercise its rate recovery powers pursuant to *sections 133 to 135 of the Local Government Regulation 2012* in order to minimise the overall rate burden on ratepayers.

Council has an adopted Policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding Rates and Charges across the region in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

### **6.2 Cost Recovery Fees**

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

Council recognises the legitimacy of fully imposing the user pays/benefit principle for its cost-recovery fees, unless the imposition, or full-cost 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 proposition that Council's rating base should not subsidise the specific users or clients of Council's regulatory products and services.

## **7 INFRASTRUCTURE FUNDING**

There is no local government infrastructure plan included in the Paroo Shire Planning Scheme for infrastructure charging. As new development is deemed to have significant social benefit and is a desirable means of arresting population decline Council will endeavour to negotiate funding for headworks with developers as part of the planning application process.

## **8 THE GRANTING OF CONCESSIONS FOR RATES AND CHARGES**

Council has determined that pensioners may be granted a concession on general rates levied. The purpose of the concessions is to assist pensioners who are property owners to remain in their own homes by reducing the financial impact of rates and charges.

In exercising these concession powers Council will be guided by the principles of:

- transparency by making clear the requirements necessary to receive concessions.
- equity by ensuring that all applicants of the same type receive the same concession.

## **9 FEES AND CHARGES**

In general, Council will be guided by the principle of user pays in making all other charges. All fees and charges will be set with reference to full cost pricing.

Council considers "user pays" principles and market conditions when determining commercial charges for Council services and facilities.

As required by *Local Government Act* section 97(4), Council fixes its *cost-recovery fees*, at not more than the cost to it of taking the actions for which the fees are charged.

All fees set by Council are included in a Register of Fees and Charges as adopted by Council during the budget process.

## **10 RELEVANT LINKS**

- *Local Government Act 2009*
- *Local Government Regulation 2012*



- *Paroo Shire Council GP-030 Rates and Charges Debt Collection and Recovery Policy*
- *Paroo Shire Council Revenue Statement*

<b>Endorsed</b>		<b>Date:</b> 21/06/2022
Name:	Cassandra White	
Title:	Chief Executive Officer, Paroo Shire Council	
Signature:		

## VERSION CONTROL

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04/03/2019	1.0		Legal review by King & Co. tabled at Budget Workshop
02/04/2019	2.0		Review at 2 <sup>nd</sup> Budget Workshop
03/05/2019	3.0		Review at 3 <sup>rd</sup> Budget Workshop
18/06/2019	4.0	M19/111	Adoption at Annual Budget Meeting
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# GP-022 INVESTMENT POLICY

<b>Version:</b>	7.0 <i>Please note that once printed, this is no longer a controlled document. All care should be taken to ensure that you are operating from the current version.</i>
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<b>Meeting Resolution:</b>	M22/

## 1 STATEMENT OF INTENT

The intent of the Paroo Shire Council (Council) Investment Policy is to provide the Chief Executive Officer (CEO) or authorised delegate with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk exposure and ensuring cash funds are available to meet Council's cash requirements.

## 2 COMMENCEMENT AND REVIEW OF POLICY

This Policy will commence from 1/07/2022. It replaces all other Investment Policies (whether written or not). This Policy will be reviewed annually from the commencement date in accordance with *Local Government Act 2009 (Local Government Act) and the Local Government Regulation 2012 (Local Government Regulation)* or earlier if deemed necessary through changes to legislation or business practice. Minor amendments that do not impact upon the intent of the policy may be made in consultation with and approved by the Chief Executive Officer (CEO).

## 3 APPLICATION OF POLICY

This policy applies to the Mayor, Councillors and employees and extends to all investment activities of Council and its related business activities.

## 4 DEFINITIONS

Investment	The investing of money or capital in order to gain profitable returns, as interest, income, or appreciation in value.
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## 5 COUNCIL INVESTMENT POLICY

This policy is established in accordance with the following legislative authority:

- *Section 104(5)(c)(i) of the Local Government Act 2009*
- *Section 191 of the Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

*Section 47 and Section 48 of the Statutory Bodies Financial Arrangements Act 1982 states that:*

- 1) *A statutory body must use its best efforts to invest its funds:*
  - a) *at the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and*
  - b) *in a way it considers most appropriate in all circumstances.*
- 2) *The statutory body must keep records that show it has invested in the way most appropriate in all the circumstances*

Authorised investments under *Part 6 Section 44(1) of the Statutory Bodies Financial Arrangements Act 1982* for local governments with Category 1 investment power consist of the following:

- a) *deposits with a financial institution.*
- b) *investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution.*
- c) *other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution.*
- d) *investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph.*



- e) *an investment arrangement with a rating prescribed under a regulation for this paragraph.*
- f) *other investment arrangements prescribed under a regulation for this paragraph.*

Section 44 (2) further states that the investment must be—

- a) *at call; or*
- b) *for a fixed time of not more than 1 year.*

Council's bank balances and short-term cash flows will be reviewed daily. Funds will be invested for a term not exceeding 12 months as required by legislation.

Investments will be placed to minimise the cash held in low/no interest operating bank accounts whilst ensuring sufficient cash is available to meet Council's financial obligations on a day to day basis.

The Governance Manager will ensure that effective internal controls are established to ensure that investment objectives are met and that investments are protected from loss, theft or inappropriate use. Investments and associated internal controls will be subject to periodic reviews to verify compliance with this policy and legislation.

## **5.1 Investment Objectives**

Council's Investment Policy is part of a strategy to meet the financial sustainability criteria as prescribed by legislation. The investment strategy primarily aims to preserve capital and at the same time, provide a reasonable return on invested funds subject to appropriate liquidity levels.

Council will implement a passive investment strategy in terms of portfolio management. Investment activities are not core business of the Council. Council's objective is to ensure a return of capital and at the same time generate a rate of return commensurate with the risks taken. Further, it is expected that staff resources are devoted to priorities other than financial investment and money market activities.

## **5.2 Overall Risk Philosophy**

Council's activities expose it to a variety of financial risks including interest rate risk, credit risk and liquidity risk. Council minimises these risks by managing exposure to the volatility of financial markets and seeking to minimise potential adverse effects on the financial performance of Council.

### **5.2.1 Credit Risk**

Credit risk refers to the situation where Council may incur financial loss as a result of another party to a financial instrument failing to discharge an obligation. For example, rate income is low risk because the power to collect such funds is supported by a legal ability to sell the land at auction. In effect, this power protects Council against credit risk in the case of rates. In other cases, Council assesses the credit risk before providing goods or services and applies normal business protection procedures to minimise risk.

Council is exposed to a very low credit risk through its investments with the Queensland Treasury Corporation (QTC) and deposits held with a bank or any financial institution. The QTC Cash Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties and deposits are capital guaranteed. In this instance, the likelihood of credit failure is remote.

No collateral is held as security relating to the financial assets held by Council.

### **5.2.2 Liquidity Risk**

Liquidity risk refers to the situation where Council may encounter difficulty in meeting obligations associated with financial liabilities. Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from QTC for capital works.

Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, usually in the QTC Cash Fund, to cater for unexpected volatility in cash flows.

### **5.2.3 Interest rate risk**

Council is exposed to interest rate risk through borrowings from QTC; however, this is deemed a very low risk. Council is not authorised to borrow from an institution, other than QTC. Council has access to a range of floating and fixed funding sources such that the desired interest rate risk exposure can be matched accordingly.



Council does not undertake any hedging of interest rate risk.

### 5.3 Investment Objectives & Expectations

#### 5.3.1 Investment guidelines

In terms of investments, the following limits are imposed:

- 1) Deposits with a local financial institution being the National Australia Bank, where sufficient funds are held for working capital purposes.
- 2) Investment arrangements accepted, guaranteed or issued by QTC in the Cash Fund at minimum AA+ rating.
- 3) All investments must be for a period no longer than the period over which the underlying liability could reasonably be expected to arise.
- 4) Preference is given to "at call" funds.
- 5) Investments should be managed in such a way that Council is able to meet its obligations at all times.

#### 5.3.2 Prohibited activities

The following activities are prohibited investment activities as defined by this policy:

- 1) Purchasing of derivative securities.
- 2) Leveraging of an investment portfolio to invest in securities.
- 3) Use of investments for speculation.

### 5.4 Procedures & Reporting

#### 5.4.1 Procedures

Written procedures are to be followed for investing activities including reference to authorised authority to transfer funds between the general bank account and the QTC Cash Fund. Given that Council has a philosophy of passive investment, procedures are deemed very simple and straight forward, with there being little risk of error.

#### 5.4.2 How to follow procedures

Council officers are to follow set procedures and manage liquidity on an 'as needs' basis. Officers are not expected to monitor the investment market as part of their role.

#### 5.4.3 Reporting

Investment activities are to be reported to Council at minimum period of monthly.

## 6 BREACH OF POLICY

A breach of this policy may result in failure to meet the financial sustainability criteria as prescribed by legislation.

## 7 RELEVANT LINKS

- *Queensland Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

<b>Endorsed</b>	<b>Date: 21/06/2022</b>
Name:	Cassandra White
Title:	Chief Executive Officer, Paroo Shire Council
Signature:	



## VERSION CONTROL

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26/06/2018	3.0	M18/132	Annual review
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# GP-020 DEBT POLICY

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<b>Meeting Resolution:</b>	M22/

## 1 STATEMENT OF INTENT

The intent of the Paroo Shire Council (Council) Debt Policy is to establish a responsible debt management framework for the management of Council's existing and any future debts.

This policy is established in accordance with section 104(5)(c)(ii) of the *Local Government Act 2009*. Section 192 of the *Local Government Regulation 2012* states:

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

## 2 COMMENCEMENT AND REVIEW OF POLICY

This Policy will commence from 1/07/2022. It replaces all other Debt Policies (whether written or not).

This Policy will be reviewed annually from the commencement date in accordance with *Local Government Act 2009 (Local Government Act)* and the *Local Government Regulation 2012 (Local Government Regulation)* or earlier if deemed necessary through changes to legislation or business practice. Minor amendments that do not impact upon the intent of the policy may be made in consultation with and approved by the Chief Executive Officer (CEO).

## 3 APPLICATION OF POLICY

This policy applies to all borrowings by Council in accordance with *Local Government Act 2009* and *Local Government Regulation 2012*.

## 4 DEFINITIONS

Debt/Borrowings	Debt is an amount of money owed by one party to another.
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## 5 COUNCIL DEBT POLICY

Council recognises that the infrastructure requirements placed upon it in many instances can only be funded through borrowings but is mindful of the additional cost incurred by ratepayers when assets are acquired through borrowings. Council will borrow subject to the following:

- Debt is not to be used to finance recurrent/operating budget activities,
- Capital projects are to have undertaken a thorough process of evaluation (including risk assessment), prioritisation and review,
- Long term debt is only to be used for income producing assets or those assets that can be matched with a revenue stream,
- The maximum term of any new debt is to be 20 years or matched with the useful life of the asset, whichever is shorter. Council shall monitor its capacity to pay, to ensure the Community is not burdened with unnecessary risk.

Consideration will be given to renegotiating loans where it is in Council's long-term interests to do so. surplus funds become available and where it is financially advantageous to do so, one-off loan repayments may be made to reduce the term of existing loans.





Council will utilise the use of leasing for plant where there is an operational income stream to support the leasing payments.

Council will maintain scrutiny of debt levels to ensure that sustainability indicators at the time do not exceed the target parameters recommended by the Queensland Treasury Corporation and the *Local Government Regulation 2012*.

Council will raise all external borrowings at the most competitive rates available from sources defined by legislation. Any loans will be drawn down annually subject to cash flow requirements to minimise interest expenses.

Council is exposed to interest rate risk through borrowings from QTC; however, this is deemed low risk and is of a fixed nature. Council is not authorised to borrow from an institution, other than QTC. Council has access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be matched accordingly. Any lease arrangements in excess of two million dollars must be authorised by Queensland Treasury.

Council does not undertake any hedging of interest rate risk and does not insure debt from payment default.

## 6 NEW LOANS AND LEASES

Council reserves the right to borrow for emerging capital works or to take advantage of an unforeseen opportunity.

## 7 EXISTING DEBT

The time over which it is planned to repay existing loans is as follows:

Loan Description	Book value (amount)	Maturity (date)	Interest Rate (including administration)
QTC - 80933 Depot 05/06	281,327.36	15/06/2026	7.298%
QTC - 80941 SCAP Water Upgrade	110,579.18	16/06/2025	7.167%
QTC - 80935 Depot Extension	253,136.03	15/12/2031	5.766%
QTC - 80937 Eulo Water 05/06	140,663.67	15/06/2026	7.298%
QTC - 80939 Museum/Art Gallery	82,934.36	16/06/2025	7.167%
QTC - 81182 Depot A/C	162,745.40	16/12/2024	7.077%
NAB – Hire Purchase	602,825.65	7/04/2023	2.9093%
Total	1,770,087.38		

## 8 BREACH OF POLICY

A breach of this policy may result in failure to ensure that sustainability indicators do not exceed the target parameters as prescribed by legislation.

## 9 RELEVANT LINKS

- *Queensland Local Government Act 2009*
- *Local Government Regulation 2012*

<b>Endorsed</b>		<b>Date:</b> 21/06/2022
Name:	Cassie White	
Title:	Chief Executive Officer, Paroo Shire Council	
Signature:		



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17/05/2016	1.0	M16/49	Annual review
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# GP-030 RATES & CHARGES DEBT COLLECTION AND RECOVERY POLICY

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## 1 STATEMENT OF INTENT

The intent of the Paroo Shire Council (Council) Rates and Charges Debt Collection and Recovery Policy is to provide a framework for the effective management of Council's outstanding rates and charges.

*Chapter 4, Part 12 of the Local Government Regulation 2012* set the parameters for Local Government management of overdue rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding Rates and Charges across the region in accordance with the parameters and requirements of the *Local Government Regulation 2012*.

## 2 COMMENCEMENT AND REVIEW OF POLICY

This Policy will commence from 1/07/2022. It replaces all other Rates and Charges Debt Collection and Recovery Policies (whether written or not).

This Policy will be reviewed annually from the commencement date in accordance with *Local Government Act 2009 (Local Government Act)* and the *Local Government Regulation 2012 (Local Government Regulation)* or earlier if deemed necessary through changes to legislation or business practice. Minor amendments that do not impact upon the intent of the policy may be made in consultation with and approved by the Chief Executive Officer (CEO).

## 3 APPLICATION OF POLICY

This policy applies to all employees and elected members of the Council and its related business activities.

## 4 DEFINITIONS

Debt Collection	the collection of payments from ratepayers and other debtors who have failed to pay their debt to Council
Debt Recovery	the process of making ratepayers and other debtors pay rate notices and invoices for the money that they owe to the Council

## 5 COUNCIL RATES AND CHARGES DEBT COLLECTION AND RECOVERY POLICY

### 5.1 Management and Recovery of Outstanding Debt

The management and recovery of outstanding debt is an important aspect of the Council's financial management function. Rates and charges are defined in the *Local Government Act 2009* and include general rates, separate rates and charges, special rates and charges and utility charges.

In addition *Section 132 of the Local Government Regulation 2012* provides direction on what are overdue rates or charges:

- (b) *if the local government takes the ratepayer to court to recover rates or charges and the court orders the ratepayer to pay the council's costs—the costs; and*



- (c) *if the local government decides to sell land under section 140 and the land is not sold within 1 year after the local government gives the registered owner a notice of intention to sell—the expenses incurred by the local government in relation to selling the land; and*
- (d) *the interest, if interest is payable, on the rates or charges, or costs*

Initial costs in preparing to commence the court action are not usually recoverable.

## 5.2 Instalments Payment Plans

Council will suspend or refrain from pursuing recovery action against a ratepayer who has a written instalments payment plan with Council and is adhering to the agreed repayment schedule.

An instalments payment plan will require that future rates and charges are paid when due, to ensure the account does not fall further in arrears. An appropriate instalments payment plan will generally require that all overdue rates and charges are paid in full by the end of the half-year period in which the instalments payment plan is made.

For debts where the outstanding balance contains carried forward levy(ies) of 6 months or more the instalment rate must be sufficient to clear the debt, including interest, over a period not exceeding 12 months.

Council or Council's appointed debt collection agent will reserve the right to renegotiate or cancel an instalments payment plan should circumstances change such that the debt will not be paid within Council's current policy time frame.

In the event that an instalments payment plan is not discharged as agreed, Council will take the following steps:

**The 1<sup>st</sup> payment default** - A 1<sup>st</sup> Notice of Default letter will be issued to the ratepayer, advising that the commitment has been dishonoured, stating the overdue amount, and requiring the ratepayer to remedy the default before the next instalment payment date.

**The 2<sup>nd</sup> and final default** - The instalments payment agreement will terminate and engage Council's external legal representative/debt collector without further notice to the ratepayer.

As a general guide, an instalments payment plan will be agreed between Council or Council's appointed debt collection agent and the ratepayer. To avoid recovery action, a ratepayer seeking an instalment payment concession must make written application to Council before the payment deadline specified in the Council letter of demand. The relevant Council officer or Council delegate will consider the offer.

Council officers or Council's appointed legal representative or debt collection agent will undertake regular reviews of all instalment payment plans.

## 5.3 Recovery Process

It is Council's policy to pursue the collection of outstanding debt diligently but with due concern for any financial hardship faced by ratepayers.

The principles Council, Council's appointed legal representative, or debt collection agent will apply in the management of, and recovery of debt are:

- Communication: making clear the obligations of ratepayers and debtors, and the processes used by Council in assisting them to meet their financial obligations;
- Transparency: making the processes used to recover overdue rates and charges simple to administer and cost-effective;
- Equity: treating all ratepayers in similar circumstances in the same manner; and
- Flexibility: responding where necessary to changes, e.g. changes in the local economy.

STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
1	30 days after expiration of the discount period.	Reminder Letter - Notice advising rates are overdue and interest may accrue or continue to accrue at 8.17%. Legal or debt collection action may be initiated unless the debt is paid in full or an approved payment instalments payment plan is entered into. Further action is suspended if:	Governance Manager



STAGE	TIMING	ACTION TYPE	AUTHORITY LEVEL
		payment is made in full or the ratepayer enters into and maintains an approved instalments payment plan.	
2	14 days after issue date of Reminder Letter	Council shall proceed with legal recovery action against any Property Owner who has not satisfactorily responded to any Notice previously sent. Council or Council's appointed Legal Representative or Debt Recovery Agent will issue a letter of final demand to advise that if payment in full or an instalments payment plan is not entered into within 14 days, legal recovery action may commence. Council will seek full payment of Outstanding Rates & Charges.	Governance Manager
3	14 days after issue date of Final Demand Letter	Council can proceed to instruct its appointed legal representative/debt recovery agent to commence legal action for recovery of overdue rates and charges against any rate payer or debtor that has failed to pay or enter into a satisfactory payment arrangement from the letter of demand.	Chief Executive Officer
4	Notice of Sale of Land	Notice in accordance with legislation informing the owner of Council's intention to make a resolution to sell the land for recovery of outstanding rates and charges that are in arrears for at least: 1 year - vacant land or land used only for commercial purposes, and judgment has been obtained for overdue rates and charges 3 years - for all other land and overdue rates and charges on properties not listed above.	Council
5	Sale of land within legislative timeframes.	Sale of Land should rates and charges be in arrears for at least: 1 year - vacant land or land used only for commercial purposes, and judgment has been obtained for overdue rates and charges 3 years - for all other land and overdue rates and charges on properties not listed above. Full payment including costs will be required to cease action.	Council

At any point after Stage 1, Council officers may attempt to contact ratepayers in order to secure payment. Such contact is optional, at Council's discretion and additional to the minimum requirements of the process.

Reminder Letters will not be issued to Property Owners:

- with an outstanding balance of less than \$20.00,
- who are maintaining an approved instalment payment plan,
- against whom a form of legal action has already been commenced, and;
- who have lodged a formal notice of Objection.

#### 5.4 Interest

In accordance with *Section 133 of the Local Government Regulation 2012*, rates and charges levied during the financial year, all future and previous financial years and which are not paid 30 days after the due date shall bear interest at the rate of 8.17%, compounding on daily basis.

As per section 133 of the *Local Government Regulation 2012*, Council's decision about the rate of interest, and the date from which interest is payable on overdue rates or charges, must apply equally to all ratepayers.

## 6 BREACH OF POLICY

A breach of this policy may result in failure to provide consistent and ethical management of outstanding receivables as prescribed by legislation.



## 7 RELEVANT LINKS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Revenue Policy*
- *Revenue Statement*

<b>Endorsed</b>		<b>Date:</b> 21/06/2022
Name:	Cassandra White	
Title:	Chief Executive Officer	
Signature:		

## VERSION CONTROL

Date	Version	Meeting Resolution	Amendments / Comments
3/05/2019	1.0		Review at Budget Workshop
18/06/2019	2.0	M19/116	Annual review
30/06/2020	3.0	M20/114	Annual review
27/07/2021	4.0	M21/115	Annual review
21/06/2022	5.0	M22/	Annual review





# Paroo Shire Council

## FY23 Budget Summary

# Budget Overview



<b>Revenue</b>	<b>Expenditure excl. Depreciation</b>	<b>Net Result Prior to Depreciation</b>	<b>Depreciation Expense</b>	<b>Net Result After Depreciation</b>
27,861,812	(19,433,208)	8,428,604	(5,108,668)	3,319,936

- Council are expecting to generate revenue of \$27.9M
- Operating expenditure (excluding depreciation) is budgeted at \$19.4M
- Depreciation expense is budgeted at \$5.1M (note: depreciation is a non-cash expense)
- Council's budget net result for FY23 is \$3.3M



# Key Budget Outcomes



Council's priorities for FY23 are:

## Investment in infrastructure:

- Council are investing significant resources road construction projects to maintain serviceability of critical infrastructure. Roads projects are funded through a number of programs, including RMPC, R2R and TIDS.
- There are a number of large submissions also in the pipeline which, if approved, will be put towards other major infrastructure projects.

## Completion of major tourism projects:

- Council are prioritising the completion of major tourism generating projects.
- External funding has been secured to support these projects and minimise use of Council's reserves.

# Key Budget Outcomes (cont.)



## Rates :

- Following a review of rating categories, Council have undertaken a substantial modelling exercise to achieve a conservative 2% increase in general rates.
- No increases have been applied to services charges.
- Council have also reviewed their policies in relation to collection of outstanding rates.

## Community support:

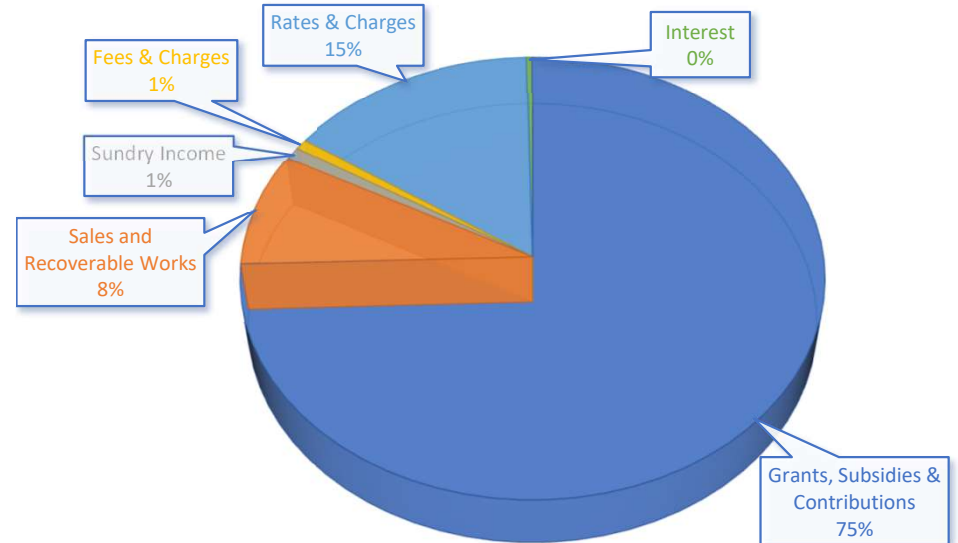
- Council have increased the budget for community donations, which includes both cash and in-kind support.

# Revenue Summary



Council expect to generate revenue from the following sources:

<b>Grants, Subsidies and Contributions</b>	20,749,669
<b>Sales and Recoverable Works</b>	2,328,891
<b>Sundry Income</b>	254,189
<b>Fees and Charges</b>	205,500
<b>Rates and Charges</b>	4,231,053
<b>Interest</b>	92,509
<b>TOTAL REVENUE</b>	<b>27,861,812</b>

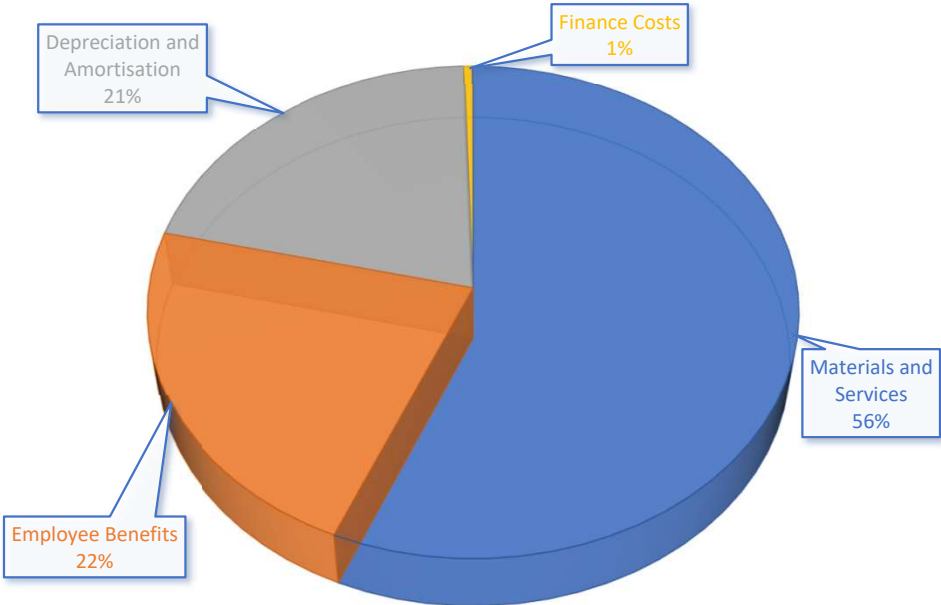


# Expenditure Summary



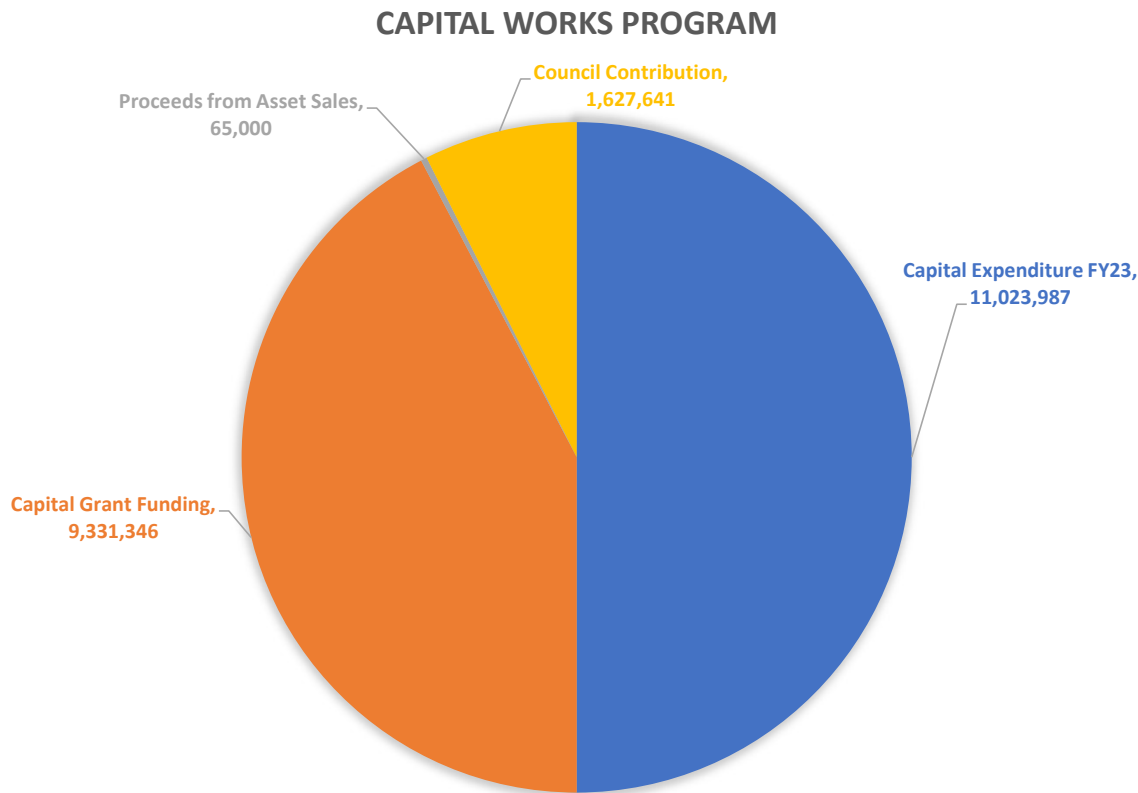
How the money will be spent:

<b>Materials and Services</b>	<b>13,836,615</b>
<b>Employee Benefits</b>	<b>5,475,936</b>
<b>Depreciation and Amortisation (*)</b>	<b>5,108,668</b>
<b>Finance Costs</b>	<b>120,657</b>
<b>TOTAL EXPENDITURE</b>	<b>24,541,876</b>



\* Non-cash expense

# Capital Works Summary



- Council has planned capital works and purchases of \$11M in 2023
- \$9.3M will be funded by grants
- Council also expect to receive approximately \$65k in proceeds from the disposals of plant and equipment
- Major projects include:
  - River Walk
  - Hot Springs
  - Pontoon and Riverboat
  - Investment into shire roads infrastructure
  - Upgrades to critical water and sewerage componentry
  - Purchase of major plant items to support operations

# Long-term Projections and Priorities



Council's long-term focus is on maintain financial sustainability. This will be achieved by:

- Being conservative in planned future spending but with a view not to compromise service standards and investment in the community.
- Actively seeking external funding to support major capital projects, to minimise the use of Council's reserves for this purpose.
- Council are not expecting to take out any external borrowings. Existing facilities will be paid off by 2031.
- Through responsible spending and monitoring, the 10-year forecast projects that Council will maintain strong cash position in order to meet ongoing operating expenses.