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1 Message from the Mayor



The Quilpie Shire Council has enjoyed another successful year, financially, in 2017-18 which once again has set us up well for the year ahead. I recently read a comment from a financial journalist on the fact that Government “Budget Announcements” are all about the next year and where all the money will be spent and almost no attention given to the year just gone and whether it was financially successful and didn’t blow the budget set 12 months previously. While where funds are allocated for the next year is of great interest surely assessing your financial management in the past is even more important as it is only then that you have confidence in future predictions.

Many governments around Australia have fallen down in that regard in the past.

With that in mind I am pleased to announce that, 12 months ago, we forecast to produce a small deficit of around \$800,000 in a \$15M budget but, with the final figures still to come in, we are looking at a small surplus instead of \$500,000 or more. There are many unforeseeable variables that present themselves throughout the year but this Council, in recent years, has consistently finished each year in as good or better financial position as was budgeted for. This history gives me great confidence in our predictions and our capacity to deliver on what we promise.

The 2018-19 budget will be very similar to the previous year with a slightly increased capital expenditure of \$7.8M, up from \$6.3M last year. We are looking at \$16M of revenue, up on last year and an expenditure of \$15.5M, almost exactly the same as last year. We are therefore forecasting a small surplus of \$619,000. With a cash position of around \$17M we are certainly in a good financial situation. The most important thing, however, as I mentioned above, is that we have good control over our finances and we budget with confidence.

CAPITAL WORKS

There will be a focus on upgrades or maintenance on our critical infrastructure this next financial year. There is a major water mains replacement program costing \$1.1M planned with nearly \$600,000 of that financed externally. There will also be \$420,000 spent on lighting of the Quilpie airstrip, with half of this also funded externally through a successful grant application. Add to this a \$235,000 upgrade to our sewerage treatment plant and a \$270,000 spend on our pool and you can see that our critical infrastructure is being looked after. These projects aren’t particularly exciting but they are essential and it is good management that they are being partially funded through external sources. We are also maintaining our high investment in our plant and equipment with an \$800,000 replacement program.

The more “exciting” projects are a new \$625,000 Duplex (2 x 2 bedroom houses) to be built in Quilpie. This is in line with Council policy to continue to upgrade our housing assets and sell off some of the older stock and also to meet an identified need for more staff and community housing. Council will also be completing the \$440,000 Kitchen and Laundry complex at the Eromanga Natural History Museum’s accommodation, Coopers Lodge, funded from the Queensland government’s “Works for Qld” funding. There is also \$1M set aside in case the Council application to the Federal Government for Stage 2 of the ENHM is successful. This is a \$6.6M project in total and we should be notified of the result of our application fairly soon. This \$1M will be from State and Federal Government, if successful.

\$200,000 has also been set aside for the initial land purchase and associated costs with the development of the Old Depot site. The final development concept is still a work in progress.

RATES AND CHARGES

Rates and charges have been set incorporating a CPI increase of 2%. That is an overall increase in the total although, as usually happens, there will be fluctuations greater and less than that for individual rate payers.

Rural Rates

Setting the rural rates this year has been particularly challenging due to an overall valuation increase across the shire of 19%. If this was a consistent increase it would be simple to adjust the rate in the dollar (RID) accordingly so that the sector as a whole only paid an extra 2%. However, the fluctuations in valuations were quite extreme with some properties going up more than 100% and some actually reducing significantly.

We have brought three tools at our disposal in to play to help even it out for everyone. Firstly we have reduced the RID for two categories and increased it for one so that now everyone is being rated at the same RID. These categories, or differential rating, were brought in 10 years ago to alleviate the stress on some properties because of the valuation rises at the time which impacted hugely on some sections of the rural sector. It is ideal that we have now been able to bring everyone back under the same RID. That was always the intention when valuations allowed.

The second tool we have used is to install a 25% “cap” on your rates so that no one will pay more than 25% more than last year. This applies to the mining sector as well. The third tool we have used is to average your valuation over the last two years so that the valuation we are using this year for your rates is an average of the new valuation and the old one. This also helps to reduce the increase.

Some properties will see large increases and some will see a reduction but I feel Council has done everything we can to smooth the rate increase out. We have no control over the valuations set by Government.

Mining Rates

We have applied the same tools to set the mining rates and, again, there have been fluctuations in valuations and in some leases coming off line and some new ones coming in. As with the rural rate we have only increased the total sector’s rates by 2%. Again there will be losers and winners but none will go up more that 25% and most will see little change.

Towns Rates and Charges

There were little change in valuations across the towns so these rate payers shouldn’t see any great changes except for the 2% increase. Similarly the charges won’t see any great changes. I would highlight, once again, that the concerted effort we have made in recent years to get our water, sewerage and garbage charges to be self-funding has been achieved so there shouldn’t be a need for any major changes to these in the future.

Once again it has been a successful year and I look forward to 2018-19 being another good one for council. This is no accident. It comes about by a concerted effort by all our staff but the management team, in particular, who manage our finances should be congratulated. I have a lot of exposure to other councils across the state and the Quilpie Shire really is very well run and financially sound.

I am happy to discuss any budget issues anytime.

Kind Regards to all,

Stuart Mackenzie



2 Budget Overview

2.1 INTRODUCTION

Council is pleased to present its Annual Budget that converts the strategies and initiatives contained in Council's Corporate Plan and Operational Plan into financial terms to ensure that there are sufficient resources for their achievement while ensuring financial sustainability.

The budget must:

- Be prepared on an accrual basis;
- Include the following statements for 2018/2019, 2019/2020 and 2020/21:
 - Financial Position (Balance Sheet) including changes in equity;
 - Cash Flow; and
 - Income and Expenditure.
- Include a Long-Term Financial Forecast;
- Be accompanied by its Revenue Statement;
- Include the following measures of financial sustainability:
 - Asset sustainability ratio;
 - Net financial liabilities ratio; and
 - Operating surplus ratio.
- Include total value of the change, expressed as a percentage, in the rates and utility charges levied for 2018/19 compared with the rates and utility charges levied in the previous budget; and
- Be consistent with the corporate plan and annual operational plan.

2.2 REVENUE STATEMENT 2018/19

The Revenue Statement is an explanatory statement that outlines and explains the revenue measures adopted in the budget. The document includes the following matters:

- How rates and charges are determined;
- Details on all rebates and concessions;
- Details on any limitations in increases on rates and charges;
- Criteria used to decide the amount of the cost-recovery fees;
- Criteria for approval of early payment discount for late payments;
- Details on collection of outstanding rates including the process for arrangements to pay; and
- Details of payment methods.

The document will be of particular interest to ratepayers, community groups, government departments and other interested parties who seek to understand the revenue policies and practices of the Council.

2.3 LONG TERM FINANCIAL FORECAST

A Long-Term Financial Plan for the years 2018/2019 to 2027/2028 has been developed to assist Council in adopting its 2018/2019 budget within a longer-term financial framework. The key objective of the Financial Plan is to deliver operational surpluses in the medium to long-term, whilst still achieving the Council's strategic outcomes as specified in the Corporate Plan.

While certain assumptions were made in preparing forecasts for the Financial Plan, they are based on current knowledge available and are generally conservative in nature:

- Minimal growth in fees and charges revenue;

- General rate revenue has been based on a 2% increase from 2019/20 onwards;
- Continuation of the Pest Management (Pest Animal) Levy;
- Service and utility charges have been based on a 1.8% increase annually. Sewerage charges are expected to cover all operational costs however water charges and waste management charges do not and rely on a cross subsidy or Community Service Obligation;
- Federal Financial Assistance Grant have been indexed by CPI for 2018/2019 and then indexed by 2% for future years.
- Federal Roads to Recovery is set to continue in the short to medium term and is dependent on the Federal Government's commitment. Allowance has been made for these to continue over the 10 year forecast.
- Staffing levels are under regular review in response to growth in assets and service delivery expectations. Wages and employee costs are forecast to increase by 2.5% annually; and
- Levels for capital works in forward budgets are relatively consistent.

The long-term forecast indicates Council delivering an operating surplus from 2018/19 to 205/26 with small deficits in the last two years of the reporting period. With the assistance of loans for two major projects, Council's cash position is anticipated to remain relatively stable through to 20123/24 then increase over the balance of the reporting period. This forecast indicates proposed borrowings may be able to be reduced and this will be monitored over the course of the financial forecast.

2.4 FINANCIAL SUSTAINABILITY RATIOS

In relation to the three identified financial sustainability ratios, the financial forecast indicates the following:

- Operating Surplus Ratio: With a lower limit target of 0% and an upper limit target of 15%, the forecast indicates negative returns. Whilst of some concern in the first two years of the reporting period, the ratios are very small negatives for the balance.
- Net Financial Asset / Liability Ratio: With an upper limit target of 60%, the forecast indicates this will be achieved over the reporting period
- Asset Sustainability Ratio: With a lower limit target of 90%, the forecast indicates this will not be achieved over the reporting period. Council will have to review their proposed asset replacement / asset renewal strategy in coming years

2.5 EXTERNAL INFLUENCES

In preparing the 2018/19 budget a number of external influences have been taken into consideration because of their significant impact on Council's ability to fund the services delivered during the budget period:

- The Valuer-General undertook a general revaluation of land in 2017/18 and new valuations have been issued for 2018/19. The new valuations provide for some very significant increases and decreases in valuations and has made it challenging for Council to strike an equitable rate in the dollar in the rural categories.
- Local Government financial sustainability in rural and regional areas is challenged by the reduction in State and Federal Grants and limited capacity for increasing or extending the rate base. Council has been buoyed by the recent rounds of the Works for Queensland Program initiated by the State Government.
- In recent years the Federal Government has pre-paid approximately 50% of the Financial Assistance Grant (FAGs). The Government has announced its intention to continue that practice for the coming financial year.
- Council undertook a comprehensive review of their long-term financial plan in 2017/18 and will undertake a further review in 2018/19 to ensure its long-term sustainability.
- The reduction in grant monies from State and Federal Government requires a pro-active approach to ensure we pursue opportunities to maximise our grant and subsidy revenues.
- Council has continued to strengthen its relationship with the Department of Transport and Main Roads and will continue to pursue contracts for roadworks within and out of the Shire.

3.2 REVENUE

Council’s revenue statement can be viewed at Appendix 1. Council is required to revise its revenue policy and revenue statement each financial year.

The income statement at Table 1 includes the expected revenue for 2018/19 and the forward ten year reporting period. It provides an overview of the total expected revenue for rates and utility charges, less discounts and concessions and council’s fees and charges. The investment income relates to interest on bank balances and investments.



Government grants and contributions include all monies received from state and federal sources for the purposes of funding the delivery of council’s services to ratepayers. This includes the Financial Assistance Grant and other miscellaneous grants.

Other Revenue consists of revenue not separately categorised above. It includes, but is not limited to, revenues such as legal recoveries, bad debt recoveries, private works and sponsorships.

3.3 RATES REVENUE

Rates and charges revenue account for approximately 32% of Council’s income.

Due to the large fluctuations in rural land valuations, valuation averaging over two years and capping has been introduced to offset the impacts on rural ratepayers.



The following table summarises the changes for 2018/19 in relation to the previous financial year.

	2017/18 Rates Levied	2018/19 Budget	Change
General Rates	\$4,579,852	\$4,665,892	1.9%
Water Charges	\$258,468	\$263,546	2.0%
Sewerage Charges	\$192,748	\$200,630	4.1% ¹
Waste Charges	\$224,434	\$227,000	1.1%
Total	\$5,255,502	\$5,357,068	1.9%

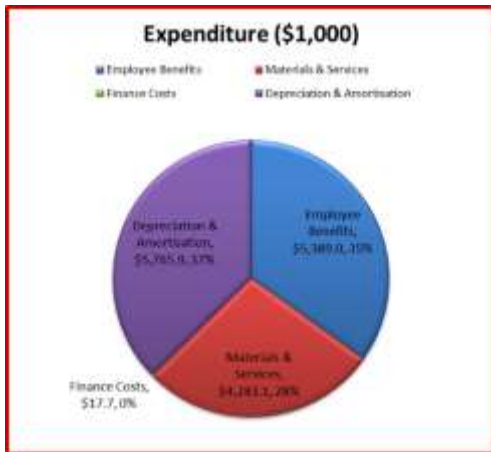
¹ Actual sewerage charges income for 2017/18 was \$196,849. The 2018/19 budget provides for 1.9% additional income overall. The increase in charge unit for 2018/19 is 2%.

Total value of the change, expressed as a percentage, in the rates and utility charges levied for 2018/19 compared with the rates and utility charges levied in the previous budget is 1.9%

3.4 EXPENDITURE

Expenditure includes employee costs, materials and services, depreciation and finance costs.

Employee costs include all labour related expenditure such as wages and salaries and associated allowances, leave entitlements and employer superannuation. It also includes payments for external labour hire where the position or skill cannot be filled by internal staff.



Materials and Services includes but is not limited to, costs relating to council buildings maintenance, employee related costs such as training and uniforms, plant hire, purchasing of equipment, software licences and other IT costs, marketing, repairs and maintenance to council’s infrastructure, water pumping costs for the Houghton pipeline, utilities and insurance and donations given to the community.

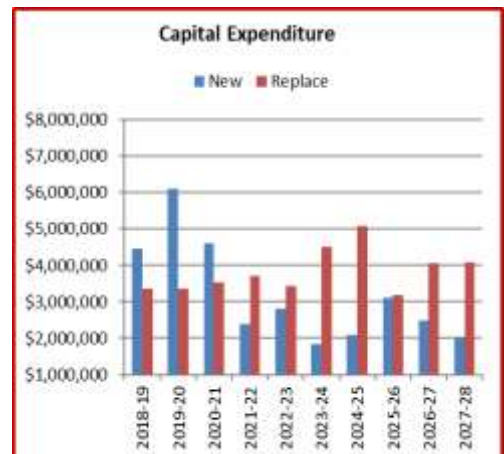
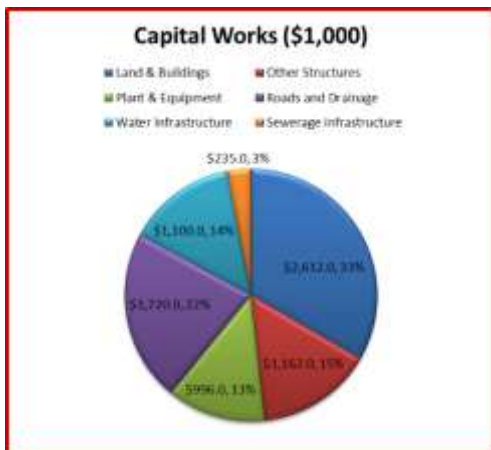
Depreciation is an accounting measure which reflects the consumption of the council’s infrastructure, property plant and equipment. Finance costs relate to interest and fees on borrowings.

4 Capital Works

The 2018/19 capital works program totals \$7,825,000 across a range of infrastructure assets. 57% of this is committed to new assets and 43% is committed to the replacement of existing assets.

Key initiative include:

- \$1M upgrade and resealing of Mt Margaret Road
- New lighting at the Quilpie airstrip
- \$930K on plant replacements and upgrades
- \$1.1M in water main replacements
- Commencement of Stage 2A of the Eromanga Natural History Museum
- 2 x two bedroom houses





5 Statement of Comprehensive Income

Table 1

Year ended	Actual			Forecast									
	30-Jun-17 Audited	31-May-18 \$	Amended Budget	30-Jun-19 \$	30-Jun-20 \$	30-Jun-21 \$	30-Jun-22 \$	30-Jun-23 \$	30-Jun-24 \$	30-Jun-25 \$	30-Jun-26 \$	30-Jun-27 \$	30-Jun-28 \$
Revenue													
Recurrent revenue:													
General rates	4,377,532	4,477,749	4,546,658	4,665,892	4,754,500	4,844,800	4,936,900	5,030,700	5,126,300	5,223,700	5,323,000	5,424,100	5,527,200
Water	253,294	258,464	258,488	263,546	268,600	273,700	278,900	284,200	289,600	295,100	300,700	306,400	312,200
Sewerage	193,427	196,845	196,849	200,630	200,600	200,600	200,600	200,600	200,600	200,600	200,600	200,600	200,600
Waste management	222,728	223,230	223,949	227,000	231,300	235,700	240,200	244,800	249,500	254,200	259,000	263,900	268,900
Other rates and utilities revenue	64,220	-	66,000										
Total rates and utility charge revenue	5,111,201	5,156,288	5,291,944	5,357,068	5,455,000	5,554,800	5,656,600	5,760,300	5,866,000	5,973,600	6,083,300	6,195,000	6,308,900
Total value of the change (%) in rates & utility charges compared with the previous budget				1.9%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
less: Discounts	- 470,122	-453,480	-462,586	-498,833	-508,300	-518,000	-527,800	-537,800	-548,000	-558,400	-569,000	-579,800	-590,800
less: Pensioner remissions	- 16,657	- 13,264	- 13,720	- 17,021	- 17,300	- 17,600	- 17,900	- 18,200	- 18,500	- 18,900	- 19,300	- 19,700	- 20,100
Net rates and utility charges	4,624,422	4,689,544	4,815,638	4,841,214	4,929,400	5,019,200	5,110,900	5,204,300	5,299,500	5,396,300	5,495,000	5,595,500	5,698,000
Other fees and charges	47,757	105,250	110,584	97,406	99,300	101,200	103,100	105,100	107,100	109,100	111,200	113,300	115,500
Fees and charges	47,757	105,250	110,584	97,406	99,300	101,200	103,100	105,100	107,100	109,100	111,200	113,300	115,500
Sales - contract and recoverable works	4,343,741	3,592,901	3,451,392	2,635,500	2,685,600	2,736,600	2,788,600	2,841,600	2,895,600	2,950,600	3,006,700	3,063,800	3,122,000
Gain on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	10,184,015	3,508,996	3,783,524	5,537,646	7,113,900	7,014,100	5,552,800	5,658,300	5,765,800	5,875,400	5,987,000	6,100,800	6,216,700
Grants, subsidies, contributions and donations	10,184,015	3,508,996	3,783,524	5,537,646	7,113,900	7,014,100	5,552,800	5,658,300	5,765,800	5,875,400	5,987,000	6,100,800	6,216,700
Interest received from investments	265,432	334,209	389,443	336,325	342,700	349,200	355,800	362,600	369,500	376,500	383,700	391,000	398,400
Interest received	265,432	334,209	389,443	336,325	342,700	349,200	355,800	362,600	369,500	376,500	383,700	391,000	398,400
Rental income	300,516	280,364	275,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000



Year ended	Actual			Forecast									
	30-Jun-17 Audited	31-May-18 \$	Amended Budget	30-Jun-19 \$	30-Jun-20 \$	30-Jun-21 \$	30-Jun-22 \$	30-Jun-23 \$	30-Jun-24 \$	30-Jun-25 \$	30-Jun-26 \$	30-Jun-27 \$	30-Jun-28 \$
Other operating revenue	159,074	37,182	26,997	16,400	16,700	17,000	17,300	17,600	17,900	18,200	18,500	18,900	19,300
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Other recurrent income	159,074	37,182	26,997	16,400	16,700	17,000	17,300	17,600	17,900	18,200	18,500	18,900	19,300
Total recurrent revenue	19,924,957	12,548,446	12,852,578	13,749,491	15,472,600	15,522,300	14,213,500	14,474,500	14,740,400	15,011,100	15,287,100	15,568,300	15,854,900
Capital revenue:													
Grants, subsidies, contributions and donations	4,908,912	3,271,829	2,858,556	2,301,817	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total capital revenue	4,908,912	3,271,829	2,858,556	2,301,817	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Capital income:													
Gain on sale of property, plant and equipment	-	212,953	3,636	24,050	-	-	-	-	-	-	-	-	-
Total capital income	-	212,953	3,636	24,050	-	-	-	-	-	-	-	-	-
Total capital revenue and capital income	4,908,912	3,484,782	2,862,192	2,325,867	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total income	24,833,869	16,033,228	15,714,770	16,075,358	18,972,600	16,022,300	14,713,500	14,974,500	15,240,400	15,511,100	15,787,100	16,068,300	16,354,900
Expenses													
Recurrent expenses:													
Total staff wages and salaries	4,908,446	4,609,501	5,260,897	4,742,100	4,860,700	4,982,200	5,106,800	5,234,500	5,365,400	5,499,500	5,637,000	5,777,900	5,922,300
Councillors remuneration	246,035	277,754	298,920	269,500	276,200	283,100	290,200	297,500	304,900	312,500	320,300	328,300	336,500
Other employee costs	169,593	350,960	418,481	377,380	384,600	391,900	399,300	406,900	414,600	422,500	430,500	438,700	447,000
Employee benefits	5,324,074	5,238,215	5,978,298	5,388,980	5,521,500	5,657,200	5,796,300	5,938,900	6,084,900	6,234,500	6,387,800	6,544,900	6,705,800
Materials and services - Sales, contract and recoverable works	4,798,487	3,567,719	3,732,139	3,384,795	4,920,100	3,142,600	2,102,300	2,142,200	1,964,610	2,001,900	2,039,900	2,078,700	2,118,200
Materials and services - Council maintenance	1,392,291	1,478,096	1,067,040	846,900	863,000	879,400	896,100	913,100	930,400	948,100	966,100	984,500	1,003,200
Audit services	68,038	51,069	51,000	51,400	52,400	53,400	54,400	55,400	56,500	57,600	58,700	59,800	60,900
Materials and services	6,258,816	5,096,884	4,850,179	4,283,095	5,835,500	4,075,400	3,052,800	3,110,700	2,951,510	3,007,600	3,064,700	3,123,000	3,182,300
Depreciation on Buildings	865,943	550,409	611,981	574,598	574,598	583,948	583,948	574,598	574,598	574,598	574,598	574,598	574,598
Depreciation on Plant & Equipment	508,465	406,179	470,997	393,331	393,331	393,331	393,331	459,500	553,000	646,500	741,500	836,500	936,500
Depreciation on Furniture and Fittings	33,631	23,802	24,936	24,063	27,023	29,723	29,723	29,723	29,723	29,723	29,723	29,723	29,723



Year ended	Actual			Forecast									
	30-Jun-17 Audited	31-May-18 \$	Amended Budget	30-Jun-19 \$	30-Jun-20 \$	30-Jun-21 \$	30-Jun-22 \$	30-Jun-23 \$	30-Jun-24 \$	30-Jun-25 \$	30-Jun-26 \$	30-Jun-27 \$	30-Jun-28 \$
Depreciation on Roads, Drainage & Bridge Network	3,937,949	3,926,866	3,846,022	4,388,896	4,389,646	4,389,084	4,388,521	4,388,521	4,388,521	4,388,521	4,388,521	4,388,521	4,388,521
Depreciation on Water	104,452	69,604	76,461	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837
Depreciation on Sewerage	55,083	36,831	40,459	40,130	40,130	41,380	42,630	43,630	44,630	45,630	38,083	89,083	190,083
Depreciation on Other	164,180	201,093	163,403	269,047	269,047	269,047	269,047	269,047	269,047	269,047	269,047	276,837	280,837
Depreciation and amortisation	5,669,703	5,214,784	5,234,259	5,765,902	5,769,612	5,782,350	5,783,037	5,840,856	5,935,356	6,029,856	6,117,309	6,271,099	6,476,099
Other expenses-Interest from loan	-	-	-	-	-	-	-	-	-	37,838	109,761	109,761	167,301
Other expenses	-	-	-	-	-	-	-	-	-	37,838	109,761	109,761	167,301
Bank fees	6,048	17,415	13,032	17,680	18,014	18,354	18,701	19,054	21,965	24,381	24,842	25,312	25,791
Finance costs	6,048	17,415	13,032	17,680	18,014	18,354	18,701	19,054	21,965	24,381	24,842	25,312	25,791
Total recurrent expenses	17,258,641	15,567,298	16,075,768	15,456,023	17,144,626	15,533,304	14,650,838	14,909,510	14,993,731	15,334,175	15,704,412	16,074,072	16,557,291
Total expenses	17,258,641	15,567,298	16,075,768	15,567,298	17,144,626	15,533,304	14,650,838	14,909,510	14,993,731	15,334,175	15,704,412	16,074,072	16,557,291
Result from ordinary activities	7,575,228	465,930	-360,998	619,701	1,827,974	488,996	62,662	64,990	246,669	176,925	82,688	- 5,772	-202,391
Other non-recurrent items	3,714,829	-	-	-	-	-	-	-	-	-	-	-	-
Net result attributable to Council	11,290,057	465,930	-360,998	619,701	1,827,974	488,996	62,662	64,990	246,669	176,925	82,688	- 5,772	-202,391

6 Balance Sheet

The balance sheet details council’s current assets, non-current assets and liabilities. It also details the total community equity with further detail provided in the statements of changes in equity shown in table 3.

Table 2

Year ended	Actual			Budget					Forecast				
	30-Jun-17	31-May-18	Amended	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28
	\$	\$	Budget	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current assets													
Unrestricted component	16,304,228	19,031,036	14,758,737	17,587,642	16,220,228	16,631,574	16,377,173	16,027,919	17,019,844	19,376,525	18,901,322	19,991,549	21,940,157
Cash assets and cash equivalents	16,304,228	19,031,036	14,758,737	17,587,642	16,220,228	16,631,574	16,377,173	16,027,919	17,019,844	19,376,525	18,901,322	19,991,549	21,940,157
Other inventory	365,838	418,440	365,838	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440
Inventories	365,838	418,440	365,838	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440	418,440
Receivables	3,498,220	1,535,685	3,498,220	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225	1,144,225
Other current assets	74,852	-	74,852	74,852	74,852	74,852	74,852	74,852	74,852	74,852	74,852	74,852	74,852
	3,573,072	1,535,685	3,573,072	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077	1,219,077
Total current assets	20,243,138	20,985,161	18,697,647	19,225,159	17,857,745	18,269,091	18,014,690	17,665,436	18,657,361	21,014,042	20,538,839	21,629,066	23,577,674
Non-current assets													
Receivables	63,750	63,750	60,000	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750	63,750
Property, plant and equipment	178,900,285	178,489,181	178,272,961	180,548,279	183,743,667	183,821,317	184,138,280	184,552,424	184,307,068	184,577,212	184,959,903	184,688,804	184,312,705
Leased assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital works in progress	1,400,472	1,362,141	2,815,472	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141	1,362,141
Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current assets	180,364,507	179,915,072	181,148,433	181,974,170	185,169,558	185,247,208	185,564,171	185,978,315	185,732,959	186,003,103	186,385,794	186,114,695	185,738,596
Total assets	200,607,645	200,900,233	199,846,080	201,199,329	203,027,303	203,516,299	203,578,861	203,643,751	204,390,320	207,017,145	206,924,633	207,743,761	209,316,270
Current liabilities													
Trade and other payables	1,190,457	1,009,265	1,211,985	688,660	688,660	688,660	688,660	688,660	688,660	688,660	688,660	688,660	688,660
Borrowings	-	-	-	-	-	-	-	-	50,000	175,000	175,000	225,000	335,938



Year ended	Actual			Budget					Forecast				
	30-Jun-17	31-May-18	Amended	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28
	\$	\$	Budget	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other provisions	507,716	515,566	486,188	515,566	515,566	515,566	515,566	515,566	515,566	515,566	515,566	515,566	515,566
Total current liabilities	1,698,173	1,524,831	1,698,173	1,204,226	1,204,226	1,204,226	1,204,226	1,204,226	1,254,226	1,379,226	1,379,226	1,429,226	1,540,164
Non-current liabilities													
Loans	-	-	-	-	-	-	-	-	450,000	2,775,000	2,600,000	3,375,000	5,039,062
Borrowings	-	-	-	-	-	-	-	-	450,000	2,775,000	2,600,000	3,375,000	5,039,062
Other provisions	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908
Total non-current liabilities	44,908	44,908	44,908	44,908	44,908	44,908	44,908	44,908	494,908	2,819,908	2,644,908	3,419,908	5,083,970
Total liabilities	1,743,081	1,569,739	1,743,081	1,249,134	1,249,134	1,249,134	1,249,134	1,249,134	1,749,134	4,199,134	4,024,134	4,849,134	6,624,134
Net community assets	198,864,564	199,330,494	198,102,999	199,950,195	201,778,169	202,267,165	202,329,727	202,394,617	202,641,186	202,818,011	202,900,499	202,894,627	202,692,136
Community equity													
Asset revaluation reserve	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258	107,745,258
Retained surplus (deficiency)	91,119,306	91,585,236	90,357,741	92,204,937	94,032,911	94,521,907	94,584,469	94,649,359	94,895,928	95,072,753	95,155,241	95,149,369	94,946,878
Total community equity	198,864,564	199,330,494	198,102,999	199,950,195	201,778,169	202,267,165	202,329,727	202,394,617	202,641,186	202,818,011	202,900,499	202,894,627	202,692,136

7 Statement of Changes in Equity

Table 3

	Total	Retained surplus	Asset revaluation reserve
	\$	\$	\$
Balance at 30 Jun 2016	187,574,507	83,544,077	104,030,430
Net result for the period	11,290,057	11,290,057	
Transfers to reserves	-	(3,714,828)	3,714,828
Balance at 30 Jun 2017	198,864,564	91,119,306	107,745,258
Net result for the period	465,930	465,930	
Balance at 30 Jun 2018	199,330,494	91,585,236	107,745,258
Net result for the period	619,701	619,701	
Balance at 30 Jun 2019	199,950,195	92,204,937	107,745,258
Net result for the period	1,828,274	1,828,274	
Balance at 30 Jun 2020	201,778,469	94,033,211	107,745,258
Net result for the period	488,696	488,696	
Balance at 30 Jun 2021	202,267,165	94,521,907	107,745,258
Net result for the period	62,562	62,562	
Balance at 30 Jun 2022	202,329,727	94,584,469	107,745,258
Net result for the period	64,890	64,890	
Balance at 30 Jun 2023	202,394,617	94,649,359	107,745,258
Net result for the period	246,569	246,569	
Balance at 30 Jun 2024	202,641,186	94,895,928	107,745,258
Net result for the period	176,825	176,825	
Balance at 30 Jun 2025	202,818,011	95,072,753	107,745,258
Net result for the period	82,488	82,488	
Balance at 30 Jun 2026	202,900,499	95,155,241	107,745,258
Net result for the period	(5,872)	(5,872)	
Balance at 30 Jun 2027	202,894,627	95,149,369	107,745,258
Net result for the period	(202,491)	(202,491)	
Balance at 30 Jun 2028	202,692,136	94,946,878	107,745,258

8 Statement of Cashflow

Table 4

Year ended	Actual			Budget					Forecast				
	30-Jun-17	31-May-18	Amended	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28
	\$	\$	Budget	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities:													
Receipts from customers	6,341,242	10,504,705	8,404,960	14,948,851	15,129,900	15,173,100	13,857,600	14,111,800	14,370,800	14,634,500	14,903,200	15,177,200	15,456,400
Payment to suppliers and employees	(11,487,166)	(10,609,521)	(10,841,810)	(10,699,020)	(11,375,014)	(9,750,954)	(8,867,801)	(9,068,654)	(9,058,375)	(9,304,319)	(9,587,103)	(9,802,973)	(10,081,192)
Interest received	265,432	334,192	389,443	336,325	342,700	349,200	355,800	362,600	369,500	376,500	383,700	391,000	398,400
Income from investments	300,516	280,364	275,000	-	-	-	-	-	-	-	-	-	-
Other	10,184,014	3,491,807	3,783,476	(466,667)	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from operating activities	5,604,038	4,001,547	2,011,069	4,119,489	4,097,586	5,771,346	5,345,599	5,405,746	5,681,925	5,706,681	5,699,797	5,765,227	5,773,608
Cash flows from investing activities:													
Payments for property, plant and equipment	(7,375,523)	(3,560,187)	(6,422,500)	(7,825,000)	(8,965,000)	(5,860,000)	(6,100,000)	(6,255,000)	(5,690,000)	(6,300,000)	(6,500,000)	(6,000,000)	(6,100,000)
Subsidies, donations and contributions for new capital expenditure	5,105,798	3,271,829	2,858,556	2,301,817	3,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Proceeds from sale of property, plant and equipment	449,149	-	-	-	-	-	-	-	-	-	-	-	-
Payments for intangible assets	-	(992,207)	3,636	-	-	-	-	-	-	-	-	-	-
Net transfer (to) from cash investments	3,750	5,826	3,750	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	(39,700)	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	(1,816,826)	(1,274,739)	(3,556,558)	(5,562,883)	(5,465,000)	(5,360,000)	(5,600,000)	(5,755,000)	(5,190,000)	(5,800,000)	(6,000,000)	(5,500,000)	(5,600,000)
Cash flows from financing activities													
Proceeds from borrowings	-	-	-	-	-	-	-	-	500,000	2,500,000	-	1,000,000	2,000,000
Repayment of borrowings	-	-	-	-	-	-	-	-	-	(50,000)	(175,000)	(175,000)	(225,000)
Net cash inflow (outflow) from financing activities	-	-	-	-	-	-	-	-	500,000	2,450,000	(175,000)	825,000	1,775,000
Net increase (decrease) in cash held	3,787,212	2,726,808		(1,443,394)	(1,367,414)	411,346	(254,401)	(349,254)	991,925	2,356,681	(475,203)	1,090,227	1,948,608
Cash at beginning of reporting period	12,517,016	16,304,228	16,304,228	19,031,036	17,587,642	16,220,228	16,631,574	16,377,173	16,027,919	17,019,844	19,376,525	18,901,322	19,991,549
Cash at end of reporting period	16,304,228	19,031,036	14,758,737	17,587,642	16,220,228	16,631,574	16,377,173	16,027,919	17,019,844	19,376,525	18,901,322	19,991,549	21,940,157

9 Statement of Capital Funding

Table 5

Year ended	Budget					Forecast				
	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sources of capital funding										
General revenue used for capital purposes	(243,085)	(261,546)	(366,191)	(124,959)	(44,628)	(1,204,128)	(2,585,378)	82,585	(1,574,665)	(2,636,165)
Depreciation charges funded	5,766,268	5,726,546	5,726,191	5,724,959	5,799,628	5,894,128	5,935,378	6,092,415	6,249,665	6,461,165
Loan borrowings used:										
Replacement capex	-	-	-	-	-	500,000	2,500,000	-	1,000,000	2,000,000
Cash capital grants, subsidies and contributions:										
New capex	1,189,000	3,500,000	-	500,000	-	-	-	-	-	-
Replacement capex	1,112,817	-	500,000	-	500,000	500,000	500,000	500,000	500,000	500,000
Total sources of capital funding	7,825,000	8,965,000	5,860,000	6,100,000	6,255,000	5,690,000	6,350,000	6,675,000	6,175,000	6,325,000
Application of capital funding										
Non current capital assets New Capex:										
Land	200,000	-	-	-	-	-	-	1,500,000	-	-
Buildings	2,265,000	4,695,000	570,000	830,000	145,000	165,000	105,000	105,000	105,000	125,000
Plant and equipment	640,000	100,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Furniture & Fittings	16,000	135,000	-	-	-	-	-	-	-	-
Road, drainage and bridge	-	-	-	-	-	-	-	-	-	-
Network	703,000	925,000	1,100,000	1,320,000	2,370,000	670,000	300,000	1,130,000	1,330,000	870,000
Water	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	200,000	-	-	-	-	-	800,000	800,000
Other assets	651,000	200,000	340,000	145,000	200,000	650,000	1,170,000	370,000	120,000	-
	4,475,000	6,055,000	2,260,000	2,395,000	2,815,000	1,585,000	1,675,000	3,205,000	2,455,000	1,895,000



Year ended	Budget					Forecast				
	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non current capital assets										
Replacement Capex:										
Land	-	-	-	-	-	-	-	-	-	-
Buildings	147,000	325,000	255,000	245,000	255,000	375,000	195,000	195,000	195,000	225,000
Plant and equipment	290,000	900,000	1,000,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Furniture & Fittings	30,000	135,000	-	-	-	-	-	-	-	-
Road, drainage and bridge										
Network	1,017,000	1,405,000	2,085,000	2,480,000	2,205,000	1,380,000	1,000,000	2,120,000	1,170,000	1,680,000
Water	1,100,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Sewerage	235,000	70,000	200,000	20,000	20,000	20,000	20,000	20,000	1,220,000	1,220,000
Other assets	531,000	15,000	-	-	-	1,370,000	2,450,000	-	-	120,000
	3,350,000	2,910,000	3,600,000	3,705,000	3,440,000	4,105,000	4,625,000	3,295,000	3,545,000	4,205,000
Principal loan redemptions:										
Loans for replacement capex	-	-	-	-	-	-	50,000	175,000	175,000	225,000
	-	-	-	-	-	-	50,000	175,000	175,000	225,000
Total applications of capital funding	7,825,000	8,965,000	5,860,000	6,100,000	6,255,000	5,690,000	6,350,000	6,675,000	6,175,000	6,325,000

10 Sustainability Ratios

Table 6

Year ended	Actual						Budget					Forecast				
	30/06/2013	30/06/2014	30/06/2015	30/06/2016	30/06/2017	30/06/2018	30/06/2019	30/06/2020	30/06/2021	30/06/2022	30/06/2023	30/06/2024	30/06/2025	30/06/2026	30/06/2027	30/06/2028
Operating Surplus Ratio																
(Net Operating Surplus / Total Operating Revenue) (%)	(2.0)%	(10.0)%	25.8%	(1.1)%	13.4%	(24.1)%	(12.4)%	(10.8)%	(0.1)%	(3.1)%	(3.0)%	(1.7)%	(2.2)%	(2.7)%	(3.2)%	(4.4)%
Target Ratio Lower Limit (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Target Ratio Upper Limit (%)	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Does Operating Surplus Ratio fall between the target band?	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Net Financial Asset / Liability Ratio																
((Total Liabilities - Current Assets) / Total Operating Revenue)	(28.2)%	(24.5)%	(51.4)%	(54.8)%	(92.8)%	(154.7)%	(130.7)%	(107.3)%	(109.6)%	(118.0)%	(113.4)%	(114.7)%	(112.0)%	(108.0)%	(107.8)%	(106.9)%
Target Ratio Upper Limit (%)	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Does Net Financial Asset / Liability Ratio fall below the upper limit?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asset Sustainability Ratio																
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	n/a	n/a	n/a	n/a	n/a	n/a	58.1%	50.4%	62.3%	64.1%	58.9%	69.2%	76.7%	53.9%	56.5%	64.9%
Target Ratio Lower Limit (%)	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Does Asset Sustainability Ratio fall above the lower limit?	n/a	n/a	n/a	n/a	n/a	n/a	No	No	No	No	No	No	No	No	No	No

Appendix 1 – Revenue Statement 2018/19

F.04 Revenue Statement

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Date Adopted by Council	22 June 2018	Council Resolution No.	12-06-18
Effective Date	01 July 2017	Review Date	14 June 2019
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.04	IX Reference	91650
Version Number	V1	10-Jun-14	Developed and adopted
	V2	14-Jul-15	Reviewed and adopted
	V3	08-Jul-16	Reviewed and adopted
	V4	14-Jul-17	Reviewed and adopted
	V5	22-Jun-18	Reviewed and adopted

CEO Chief Executive Officer
MCCS Manager Corporate & Community Services
MES Manager Engineering Services
MFS Manager Financial Services

1 OBJECTIVE

Section 169(2) of the *Local Government Regulation 2012* requires the Council to adopt a Revenue Statement. The Revenue Statement will be an explanatory document accompanying the Budget outlining and explaining the revenue measures adopted in the budget process. This document should be read in conjunction with Council's Revenue Policy.

It is not intended that this Revenue Statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence if clarification is required.

2 MAKING AND LEVYING OF GENERAL RATES RATIONALE

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person). The council is required to raise an appropriate amount of revenue to maintain assets and provide services to the region as a whole.

Under State legislation, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands, however that would be inequitable because of the considerable diversity in the Quilpie Shire region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities. To provide a more equitable and reasonable basis for its revenue raising, council has adopted a general rating system that takes into account a combination of specific user charges, special rates and differential general rates.

In summary, rates and charges are determined after consideration of:

- i) Council's legislative obligations;
- ii) The needs and expectations of the general community;
- iii) The expected cost of providing services; and
- iv) Equity – that is, ensuring the fair and consistent approach of lawful rating and charging principles, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

3 DIFFERENTIAL GENERAL RATING

The differential rating categories have been determined having regard to:

- Land use as determined by Council and the Department of Natural Resources and Mines "Land Use Codes";
- Location;
- Availability of services;
- Consumption of and demand for services; and
- Whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the council, whether at that land or elsewhere.

Pursuant to Chapter 4 of the *Local Government Regulation 2012*, the council has decided that:

- a) There will be 16 categories of rateable land for 2018/19 as stated and described in Table 1;
- b) The description of each of the rating categories of rateable land in the local government area is set out in Table 1;
- c) The differential rates, limitations on increases and minimum general rates to be levied for each of the 16 differential general rating categories are detailed in Table 2.

Category Number	Category Name	Category Description
1	Town of Quilpie - Residential	Land within the township of Quilpie used, or capable of being used, for residential purposes which is or can be serviced with urban infrastructure, other than land used for commercial, industrial, grazing, agriculture, petroleum, mineral or extractive industry production.
2	Township of Eromanga	Land within the township of Eromanga used, or capable of being used, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production.
3	Other Rural Towns	Land within the townships of Adavale, Toompine and Cheepie used, or capable of being used, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production
4	Opal Mines	Land, held under the <i>Mineral Resources Act 1989</i> used for the purpose of extracting opals and other precious metals and gemstones.
5	Other	Land not included in any other category.
6	Rural - Grazing and Agriculture <7\$/ha	Land used, or capable of being used, for rural purposes, including grazing and agriculture, with a rateable value of less than \$7 per hectare.
7	Town of Quilpie - Commercial and Industrial	Land used, or capable of being used in whole or part, for commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for residential, grazing, agriculture, petroleum, mineral or extractive industry production.
8	Rural - Grazing and Agriculture 7-12\$/ha	Land used, or capable of being used, for rural purposes, including grazing and agriculture, with a rateable value of between \$7 and \$12 per hectare.
9	Rural - Grazing and Agriculture >12\$/ha	Land used, or capable of being used, for rural purposes, including grazing and agriculture, with a rateable value of more than \$12 per hectare.
10	Rural-Pumps, bore sites and communication facilities	Land used for the purposes of pumps, bore site or communication facility.

11	Mining and Oil Production <5000ha	Land, held under the <i>Mineral Resources Act 1989</i> or <i>Petroleum Act 1923</i> , with an area less than 5,000 hectares other than land included in category 4.
12	Mining and Oil Production 5000-10000ha	Land, held under the <i>Mineral Resources Act 1989</i> or <i>Petroleum Act 1923</i> , with an area between 5,000 and 10,000 hectares other than land included in category 4.
13	Mining and Oil Production 10000-20000ha	Land, held under the <i>Mineral Resources Act 1989</i> or <i>Petroleum Act 1923</i> , with an area between 10,000 and 20,000 hectares other than land included in category 4.
14	Mining and Oil Production 20000-50000ha	Land, held under the <i>Mineral Resources Act 1989</i> or <i>Petroleum Act 1923</i> , with an area between 20,000 and 50,000 hectares other than land included in category 4.
15	Mining and Oil Production >50000ha	Land, held under the <i>Mineral Resources Act 1989</i> or <i>Petroleum Act 1923</i> , with an area more than 50,000 hectares other than land included in category 4.
16	Oil Distillation/Refining	Land used for, or in association or connection with the:- <ul style="list-style-type: none"> - distillation of crude oil or natural gas; and - storage or transport of crude oil or natural gas.

TABLE 1

Category	Description	Minimum	Rate in \$	Limitation (cap)
1	Town of Quilpie - Residential	\$357.58	1.743	25%
2	Town of Eromanga	\$357.58	5.070	25%
3	Other Rural Towns	\$314.72	71.300	25%
4	Opal Mines	\$352.28	43.000	25%
5	Other	\$550.37	109.924	25%
6	Rural - Grazing and Agriculture <7\$/ha	\$293.71	2.870	25%
7	Town of Quilpie - Commercial and Industrial	\$357.58	1.750	25%
8	Rural - Grazing and Agriculture 7 - 12\$/ha	\$293.71	2.870	25%
9	Rural - Grazing and Agriculture >12\$/ha	\$293.71	2.870	25%
10	Rural-Pumps, bore sites and communication facilities	\$300.36	37.300	25%
11	Mining and Oil Production <5000ha	\$44,880.26	291.000	25%

12	Mining and Oil Production 5000-10000ha	\$105,600.60	224.500	25%
13	Mining and Oil Production 10000-20000ha	\$137,280.78	88.560	25%
14	Mining and Oil Production 20000-50000ha	\$147,840.84	88.560	25%
15	Mining and Oil Production >50000ha	\$158,400.90	88.560	25%
16	Oil Distillation/Refining	\$31,680.18	234.4333	25%

TABLE 2

4 RATEABLE VALUE OF LAND

To determine the rateable value of land, council uses the unimproved capital or site valuation as advised by the Department of Natural Resources and Mines. The last valuation of the shire was carried out on 1 March 2018 with the valuation being applied from 1 July 2018.

5 LIMITATION OF INCREASE IN RATES

Council has applied capping to all categories of land. All categories will not exceed the amount of general rates levied for the property for the previous financial year (year ending 30 June 2018) plus a percentage increase resolved by council.

The differential general rate for eligible land will not exceed the higher of:

- The relevant minimum rate for the property; or
- The amount of general rates levied for the property for the year ending 30 June 2018, plus an increase of 25%.

This is subject to a minimum rate for each category and the following conditions:

- Capping will apply only to general rates;
- Capping will apply to all categories of land;
- Capping is not available retrospectively and will only apply from the beginning of a financial year;

6 SEPARATE RATES AND CHARGES

Council does not presently levy separate rates and charges.

7 SPECIAL RATES AND CHARGES

A "Wild Dog Control Levy" equal to 5% of general rates will be levied on all rural properties (category 6, 8 and 9).

8 UTILITY CHARGES

Council levies utility charges for the provision of waste management, sewerage and water services on premises to which these services are supplied, or are capable of being supplied.

A specific number of "charging units" is assessed for each category of land use and a dollar charge per unit is set by the Council annually at its budget meeting.

It is proposed that in accordance with Section 99 of the *Local Government Regulation 2012* the following utility charges be made and levied for the year ending 30 June 2018.

Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each ratepayer's likely water usage, by determining the average amount of water used for each different land use referred to below.

For the 2017/18 financial year, the applicable charging units are as follows:

Waste Management	\$27.47 per unit, plus \$49.84 per extra bin
Sewerage	\$13.94 per unit
Water	\$14.57 per unit

In accordance with the following unit schedule:

Description	Garbage Units	Sewer Units	Water Units
Vacant Land – Infrastructure		15	15
Occupied Residential Land	20	30	30
For Each Extra Pedestal		5	5
Occupied Residential Land – Cheepie			40
Flat, Unit, Aged Persons Home (each)	20	20	20
Motel	20	20	20
For Each Extra Pedestal/Cistern		5	5
Hotel, Hotel/Motel, Club	20	20	20
For Each Extra Pedestal/Cistern		10	10
Fire Brigade/SES	20	15	150
Church/Residence	20	30	30
For Each Extra Pedestal/Cistern		5	5
Other Businesses	20	25	25
For Each Extra Pedestal/Cistern		5	5
Other Businesses with attached dwelling	20	30	30
School	20	20	20
For Each Extra Pedestal/Cistern		10	10
CWA, Cultural Society, Non Profit	20	20	20
Convent, Church, Residence	20	30	30
For Each Extra Pedestal/Cistern		5	5
Railway Station Yards	20		100
Trucking Yards			100
Swimming Pool	20	200	200
JW Park Tennis/Netball Courts	20	300	600
Bulloo Park	20	300	600
Shire Office/Public Toilets	20	20	20
For Each Extra Pedestal/Cistern		10	10

Median Strips			600
Wash-down Bay – Quilpie			100
Industrial Blocks			30
Rural/Residential Blocks			30
Bowling Green			100
Caravan Park	20	300	300
Refinery		30	450
For Each Extra Pedestal/Cistern		5	
Oil Wash down – Eromanga			120

For clarity, it is not Council's intent that a property containing a business with an attached premises should be charged for both uses. Utilities will be charged for the use producing the highest charge only.

TABLE 3

9 TIME WITHIN WHICH RATE MUST BE PAID

It is proposed that in accordance with section 118 of the *Local Government Regulation 2012*, Council has determined that the due date for payment of rates and charges is 30 days after the date the rates notice is issued.

Council has determined that, pursuant to section 133 of the *Local Government Regulation 2012*, interest is payable on overdue rates and charges from the day rates and charges become overdue. Interest will be calculated at a rate of 11% per annum, on daily rests and as compound interest.

10 PAYING RATES AND CHARGES BY INSTALMENTS

Council has decided, pursuant to section 129(1) of the *Local Government Regulation 2012*, to allow ratepayers to pay rates and charges by instalments.

The period for payment of each instalment of rates and charges is monthly.

It is a requirement for persons paying rates and charges by instalments that they enter a written agreement with Council.

11 DISCOUNT

Council has decided, in accordance with section 130 of the *Local Government Regulation 2012*, that a discount of 10% is allowed on all rates and charges if paid in full, including overdue rates, by the due date.

12 CONCESSIONS

Council has decided, pursuant to section 119 and section 120 of the *Local Government Regulation 2012*, to grant a 50% rebate of rates and charges, up to a total of \$450 per annum for land which is owned or occupied by a pensioner, in accordance with Council's "Rates and Utility Charges - Pensioner Rebate and Concession Policy".

13 COST RECOVERY FEES

Council's policy is to structure cost recovery fees so that the costs of each service, facility or activity provided are recovered, however, Council provides services, facilities or activities that are not fully cost recoverable but are deemed to be provided as a Community Service Obligation and are cross subsidised.

14 DEFINITIONS

Nil

15 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details
91119	F.03 Revenue Policy

Appendix 2 – Revenue Policy

F.03 Revenue Policy

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Date Adopted by Council	22 June 2018	Council Resolution No.	11-06-18
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Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.03	IX Reference	91119
Version Number	V1	16-Jun-15	Developed and adopted
	V2	08-Jul-16	Reviewed and adopted
	V3	14-Jul-17	Reviewed and adopted
	V4	22-Jun-18	Reviewed and adopted

CEO Chief Executive Officer
MCCS Manager Corporate & Community Services
MES Manager Engineering Services
MFS Manager Financial Services

1 OBJECTIVE

The objective of this Revenue Policy is to set out the principles used by Council for:-

- The levying of rates and charges; and
- The setting of Council's rates strategy; and
- The long term sustainability of Council; and
- The granting of concessions for rates and charges; and
- The recovery of overdue rates and charges; and
- Cost recovery fees; and
- The funding of physical and social infrastructure.

2 SCOPE

This policy applies to all rates and charges levied by Council.

3 STATEMENT

3.1 THE LEVYING OF RATES AND CHARGES

Council levies rates and charges to fund the provision of valuable 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 apply the principle of transparency in making rates and charges.

In general, Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the following principles in the making of rates and charges:

- Transparency in the making of rates and charges; and
- Administering a simple and inexpensive rating regime; and
- Equity by ensuring the fair and consistent application of lawful rating and charging principles and taking into account all relevant considerations: and
- Flexibility to take account of changes in the local economy, extraordinary circumstances and impacts that different industries may have on Council infrastructure and service delivery.

In levying rates Council will be guided by the following principles of:

- Making clear what is the Council's and each ratepayers' responsibility to the rating system; and
- Making the levying system simple and inexpensive to administer; and
- Timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy; and
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay; and
- Communication by advising ratepayers about rate notice issue dates and discount dates; and
- Clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.

3.2 RATES STRATEGY

3.2.1 General Rates

General Rates are used, in conjunction with other sources of income such as untied grants, to fund the operations of the Council and to deliver the services detailed in the Operational Plan.

General Rates differ from other rates and charges and project specific grants that are used to fund specific projects or initiatives.

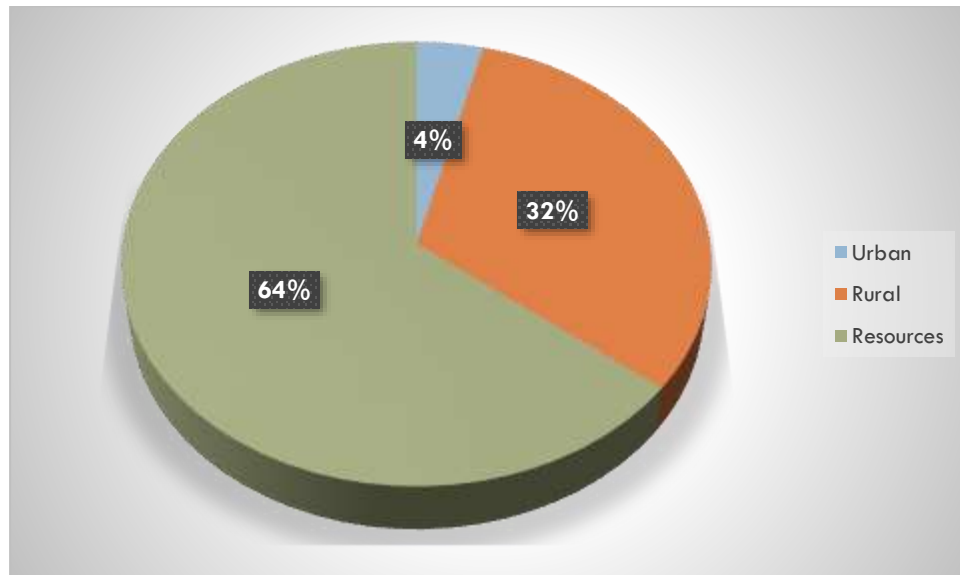
3.2.2 Economic and Environmental Factors

The economic and environmental factors that will influence Council's rates decisions over the next ten years are:

- The local economy;
- The Gross Regional Product, particularly in relation to agriculture and the resources sector;
- Asset management requirements;
- Sustainability objectives and ratios, in particular the *Operating Surplus Ratio*, the *Nett Financial Liabilities Ratio* and the *Asset Sustainability Ratio*; and
- The level of debt and any requirement to repay the debt.

3.2.3 Rates Property Mix

Rates properties can be broadly divided into urban, rural and resource sector. The approximate rate income from each sector for 2018/19 is shown below:



3.2.4 Rating Mechanisms

There are various mechanisms available to Council to levy rates and charges. These include:

- General Rates (differential);
- Separate Charge;
- Separate Rate;
- Special Charge;
- Special Rate;

- Sewerage Utility Charge;
- Water Utility Charge; and
- Waste Management Utility Charge.

In the 2018/19 budget Council is proposing to use the following rates and charges mechanisms:

- General Rates (differential);
- Special Rate;
- Sewerage Utility Charge;
- Water Utility Charge; and
- Waste Management Utility Charge

The Special Rate is applicable only to rural properties and is for the express purpose of partly funding wild dog control measures.

Council allocates properties to a particular rating category based on the predominant land use of each property. Full details of rating categories can be found in Council's Revenue Statement.

Council's goal is to minimize the number of rating categories. To this end the rural categories were effectively reduced from five to four in the 2016/17 budget and from four to two in the 2018/19 budget through the rationalisation of the rates in the dollar.

The rating categories are reviewed annually as part of the budget process for the upcoming financial year. Any changes are communicated to ratepayers in their rates notice and budget update provided by Council after adopting the annual budget.

3.3 LINK BETWEEN PROPERTY VALUATIONS AND RATES

Property valuations are determined by the State Government and can fluctuate from year to year. In setting rates, Council determines how much income is required to be generated from rates balanced against the principles outlined in section 3.1.

Council can use averaging and capping options if property valuations fluctuate severely.

3.4 SUBJECT TO CHANGE

The following factors may cause Council to review and amend this rates strategy over the next ten years:

- The number of rateable properties;
- Particular tensions or industry issues within the rural and resource sectors;
- Future sustainability ratios;
- Asset management strategies and requirements;
- New projects or initiatives that the community wishes to pursue.

These changes will be communicated to ratepayers through an amendment to this policy and the annual budget update.

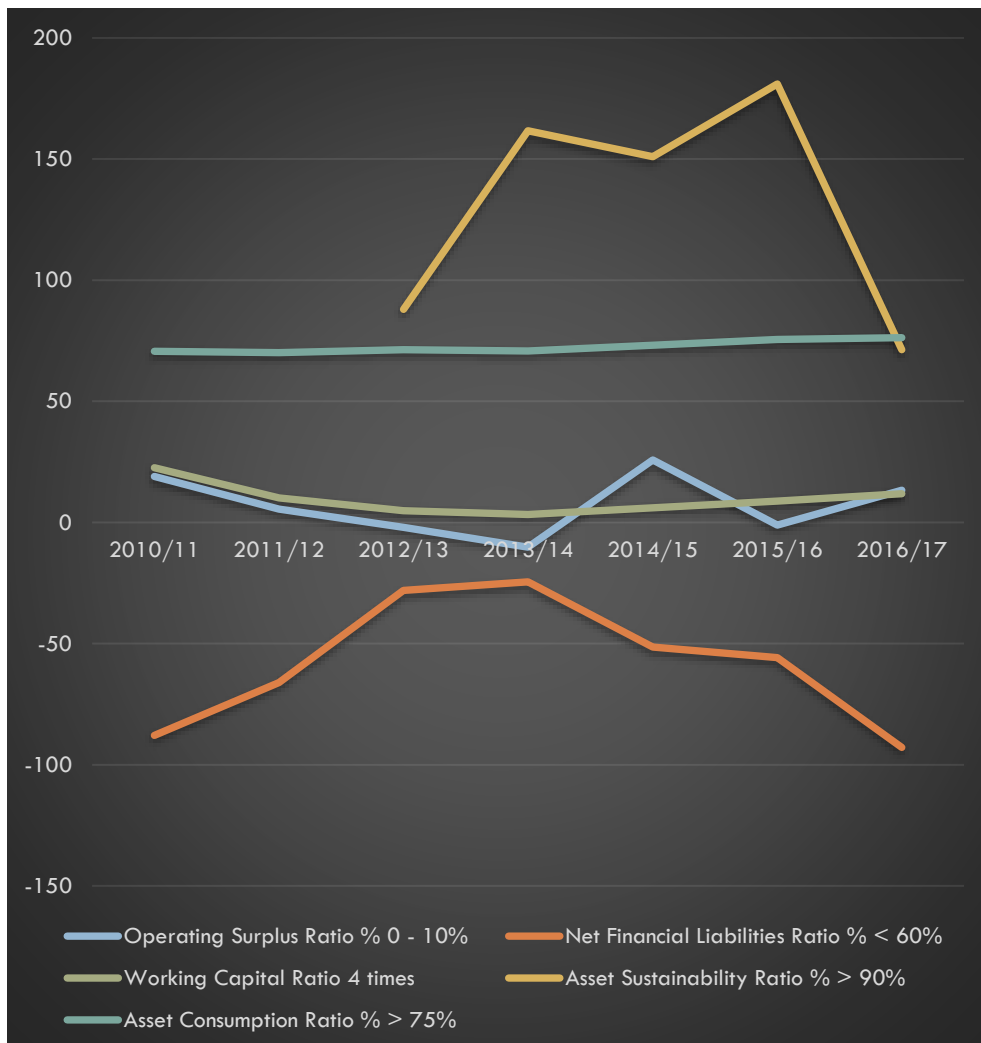
3.5 LONG TERM SUSTAINABILITY

Council's rates strategy impacts on Council's long term sustainability.

Council tracks various ratios over time that provide insight into the long term sustainability and, from a financial management perspective, the following in particular.

			2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Operating Surplus Ratio	%	0 - 10%	19	5.5	-2	-10.2	25.8	-1.12	13.38
Net Financial Liabilities Ratio	%	< 60%	-87.9	-66.1	-28	-24.5	-51.4	-55.83	-92.85
Asset Sustainability Ratio	%	> 90%			88	161.7	151	181	71.32
Working Capital Ratio		4 times	22.6	10.1	4.9	3.3	6.1	8.81	11.92
Asset Consumption Ratio	%	> 75%	70.7	70.1	71.3	70.8	73.1	75.55	76.28

These are represented graphically as follows:



Council will consider the impact of their rates strategy on these long term sustainability indicators when setting their annual budget.

3.6 CONCESSIONS FOR RATES AND CHARGES

3.6.1 General

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

- Transparency by making clear the requirements necessary to receive concessions;
- Communication by raising the awareness of target groups that may qualify for these concessions; and
- Equity by ensuring that all applicants of the same type receive the same concession. Council may give consideration to granting a class concession in the event the State Government declares all or part of the local government area a natural disaster area.

3.6.2 Pensioner Concessions

This clause refers specifically to s120 (1) (a) of the *Local Government Regulation 2012*.

Council has determined that pensioners as defined in Section 2 (Dictionary) of the *Local Government Regulation 2012* are entitled to receive concessions on rates and various other services that Council provides to the community. The purpose of the concessions for pensioners is to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

3.6.3 Hardship Concessions

This clause refers specifically to s120 (1) (c) of the *Local Government Regulation 2012*.

Council will consider applications for a concession on the payment of the rates or charges if such payment will cause hardship to the land owner. Specifically the land owner must:

- Submit an application in writing;
- Provide details of the land in question;
- Provide details of the specific hardship and how this impacts on their capacity to pay the rates or charges;;
- Provide details of the amount of concession being requested and the duration of the concession being requested;
- Advise whether the concession is a deferment of payment;
- Advise whether the concession is an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

3.6.4 Other Concessions

All other concessions allowable under s120 of the *Local Government Regulation 2012* will be considered on a case-by-case basis.

3.7 RECOVERY OF RATES AND CHARGES

Council requires payment of rates and charges within the specified period and it is Council policy to pursue the collection of outstanding rates and charges diligently, but with due concern for the financial hardship faced by some members of the community.

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of:

- Equity by treating all ratepayers in similar circumstances in the same manner and by having regard to their capacity to pay;
- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and

- Flexibility by accommodating ratepayers' needs through short-term payment arrangements.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

3.8 COST-RECOVERY FEES

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

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the Council's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

3.9 FUNDING OF PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's town planning scheme.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

4 DEFINITIONS

Nil

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details
91650	F.04 Revenue Statement

Appendix 3 – Debt Policy

F.06 Debt Policy

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Date Adopted by Council	22 June 2018	Council Resolution No.	09-06-18
Effective Date	01 July 2017	Review Date	14 June 2019
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.06	IX Reference	91113
Version Number	V1	22-Jan-13	Developed and adopted
	V2	01-Jul-13	Reviewed and adopted
	V3	10-Jun-14	Reviewed and adopted
	V4	16-Jun-15	Reviewed and adopted
	V5	08-Jul-16	Reviewed and adopted
	V6	14-Jul-17	Reviewed and adopted
	V7	22-Jun-18	Reviewed and adopted

CEO Chief Executive Officer
MCCS Manager Corporate & Community Services
MES Manager Engineering Services
MFS Manager Financial Services

1 OBJECTIVE

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure and other capital projects by ensuring the level of Council indebtedness is within limits acceptable to Council, its ratepayers and interested external parties.

2 SCOPE

This policy applies to all borrowings of Council.

3 STATEMENT

3.1 BORROWING PRINCIPLES

- Council will in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges.
- Council will only borrow funds for the purpose of acquiring assets, improving facilities, services or infrastructure and/or substantially extending their useful life. In no circumstances should funds be borrowed for recurrent expenditure.
- Council may borrow to meet strategic needs or to take advantage of opportunities for development providing there is a demonstrably good return in economic and/or social terms.
- Redemption and interest charges on borrowings, excluding those relating to water and sewerage will not exceed twenty percent of predicted general rates revenue.
- Borrowing's in program areas such as water, sewerage or cleansing are to be repaid from revenue and depreciation generated in those areas and the full costs are to be taken to account in these areas.
- Where borrowings are to be repaid by special rates, the revenue and repayments will be matched as far as is practical. Borrowings will only be repaid early should revenue exceed scheduled repayments and there is a demonstrable benefit to Council.
- Borrowings will only be from Queensland Treasury Corporation (QTC).
- Borrowings will be for a maximum period of twenty years and the term of any loan will not exceed the expected life of the asset being funded. Shorter borrowing periods and earlier repayments will be taken where possible and appropriate.

3.2 TEN YEAR LOAN PROGRAM

Financial Year	Debt Details	Loan Term
2017/2018	No New Borrowings	-
2018/2019	No New Borrowings	-
2019/2020	No New Borrowings	-
2020/2021	No New Borrowings	-
2021/2022	No New Borrowings	-
2022/2023	No New Borrowings	-
2023/2024	No New Borrowings	-
2023/2024	\$3,000,000 – New pool complex Quilpie	20 years
2025/2026	No New Borrowings	-
2026/2027	\$1,000,000 – new STP Quilpie	20 years
2027/2028	\$2,000,000 – New STP Quilpie	20 years

4 DEFINITIONS

Nil

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details

Appendix 4 – Investment Policy

F.08 Investment Policy

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Date Adopted by Council	22 June 2018	Council Resolution No.	10-06-18
Effective Date	08 July 2016	Review Date	14 June 2019
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.08	IX Reference	91115
Version Number	V1	22-Jan-13	Developed and adopted
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	V3	10-Jun-14	Reviewed and adopted
	V4	16-Jun-15	Reviewed and adopted
	V5	08-Jul-16	Reviewed and adopted
	V6	22-Jun-18	Reviewed and adopted

- CEO Chief Executive Officer
- MCCS Manager Corporate & Community Services
- MES Manager Engineering Services
- MFS Manager Financial Services

1 OBJECTIVE

This policy provides Council with a contemporary investment policy based on the legislative framework of the Statutory Bodies Financial Arrangements Act 1982 and the Statutory Bodies Financial Arrangements Regulations 2007.

The objectives of this policy are:

- To invest Council funds not immediately required for financial commitments.
- To maximise earnings from authorised investments of cash reserves after assessing counterparty, market and liquidity risks.
- To ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies.

2 SCOPE

This policy applies to all investments made by Council.

3 STATEMENT

3.1 LEGISLATIVE AUTHORITY

Section 104(5) of the Local Government Act 2009 under Chapter 4 Finances and Accountability requires as part of the Long Term Financial Plan an Investment Policy.

Section 191 of the Local Government Regulation 2012 sets out the requirements of the policy and states that a local government must prepare an investment policy each financial year.

Statutory Bodies Financial Arrangements Act 1982 sets out investment powers for statutory bodies.

Schedule 3 of Statutory Bodies Financial Arrangements Regulation 2007 allocates Quilpie Shire Council category 1 investment powers.

3.2 BACKGROUND

Council has a number of responsibilities when investing funds. These responsibilities are outlined in Section 47 and Section 48 of the *Statutory Bodies Financial Arrangements Act 1982*.

Section 47 states:

- (1) *A statutory body must use its best efforts to invest in 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 the circumstances.
- (2) The statutory body must keep records that show it has invested in the way most appropriate in all the circumstances.

Section 48 states that:

A security, safe custody acknowledgment or other document evidencing title accepted, guaranteed or issued for an investment arrangement must be held by the statutory body or in another way approved by the Treasurer.

3.3 INVESTMENT OBJECTIVES

Quilpie Shire Council's overall objective is to invest its funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers most appropriate given the circumstances.

In priority, the order of investment activities shall be preservation of capital, liquidity, and return.

3.4 INVESTMENT GUIDELINES

3.4.1 Types of Investments

Section 44 of the *Statutory Bodies Financial Arrangements Act 1982* states Council's investment power as follows:

1. Category 1 investment power is the power to invest in all or any 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.
2. However, the investment must be—
 - a. at call; or
 - b. for a fixed time of not more than 1 year.

3.4.2 Limitation on Investment Power

Section 43 of the *Statutory Bodies Financial Arrangements Act 1982* states that investments must be:

1. in Australian money; and
2. undertaken in Australia.

3.4.3 Portfolio Investment Parameters and Credit Requirements

The following table shows the credit ratings and counterparty limits for Quilpie Shire Council:

Short Term Rating (Standard & Poor's) or equivalent	Individual counterparty Limit	Total Limit (Max % of Portfolio)
A1+	100%	100%
A1	10%-20%	50%
A2 – Financial Institutions only	5%-15%	30%
A3 – Financial Institutions only	2%-7%	10%
Unrated	Nil	Nil
QIC/QTC Pooled Cash Management Funds	100%	100%

A Financial Institution is defined as an authorised deposit taking institution within the meaning of the *Banking Act 1959 (Commonwealth)*, Section 5.

It is noted that for the purpose of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

Whenever an investment is proposed, a minimum of two (2) quotes will be obtained from authorised institutions achieving as Standard & Poors or Moody rating of “AA” or better.

The institution offering the best quotation, net of costs, will generally be successful in attracting Council’s investment. However Council may deviate from this arrangement in situations where it wishes to support local financial institutions, whose investment interest rate may not match its competitors.

Investments held with the Queensland Treasury Corporation Cash Fund will be benchmarked against other investments or quoted investment rates at the end of each calendar month to ensure Council is receiving the most advantageous rate given the risk/return trade off.

3.4.4 Investments with Local Banks

Notwithstanding any other clause in this policy the investment officers/employees shall give preference to lodging Council cash investments through any bank that maintains a full time branch presence in Quilpie Shire. In making this decision Council acknowledges that the intention is to maintain the viability of a local bank hence in turn providing full banking services to the residents of Quilpie Shire.

3.4.5 Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of one year and includes an interest rate reset of no longer than six months.

3.4.6 Liquidity Requirement

Given the nature of the funds invested, at least 10 percent of the portfolio is to be available with 24 hours’ notice.

3.4.7 Breaches

Any breach of this Investment Policy is to be reported to the Chief Executive Officer and, if required, rectified as soon as practicable. The Finance Manager will report any breach that needs to be rectified to Council at the next meeting.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall within 28 days after the change becomes known, either obtain Treasurer’s approval for continuing with the investment arrangement or sell the investment arrangement (including, for example, withdrawing a deposit).

3.4.8 Records

For audit purposes, certificates must be obtained from the financial institution holding the funds, confirming the amounts of investment held on Council’s behalf at 30 June each year or alternatively certificates of deposits as and when made will be held on file.

3.4.9 Reporting

If there is a change to the make-up of the investment portfolio, Council will be advised at the next Council meeting.

On an annual basis, the Investment Policy will be reviewed and amended where required; any amendments are to be approved by Council prior to the implementation of the revised investment policy.

3.5 INTERNAL CONTROL

Council is at all times to have in place appropriate controls to prevent the fraudulent use of public monies. The following controls detail the minimum that is required:

- A person is to be identified as the responsible officer for the investment function;
- All investments are to be authorised by the Finance Manager or in that person's absence, the Chief Executive Officer;
- Confirmation advices from the Financial Institution are to be recorded in Council's Record Management System;
- Investment Officers shall refrain from personal activities that would conflict with the proper execution of Council's investment portfolio. This policy requires Investment Officers to disclose to the Chief Executive Officer any conflict of interest that could be related to the investment portfolio.

Council is at all times to comply with the legislation applicable to the investment function within Local Government. Council will utilise its Category 1 investment powers to earn interest revenue on its operating funds to supplement Council's other sources of revenue. Further, Council will maintain appropriate internal controls to prevent the fraudulent use of public monies.

The policy for the investment of Council funds is to be documented and followed at all times.

4 DEFINITIONS

Nil

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulations 2007

IX #	Details

Appendix 5 – Capital Works Program

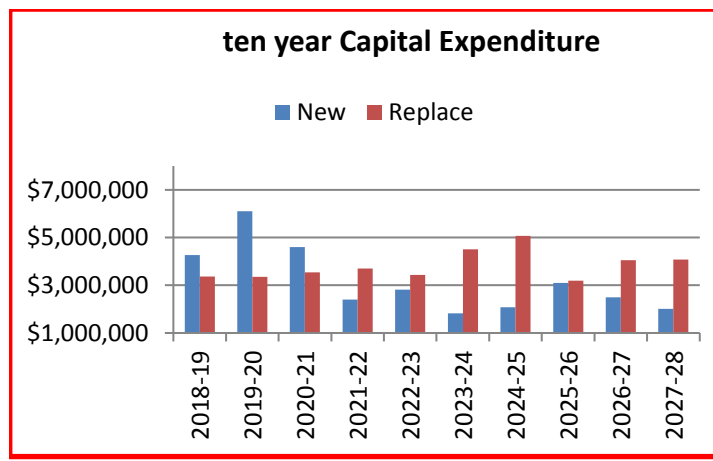
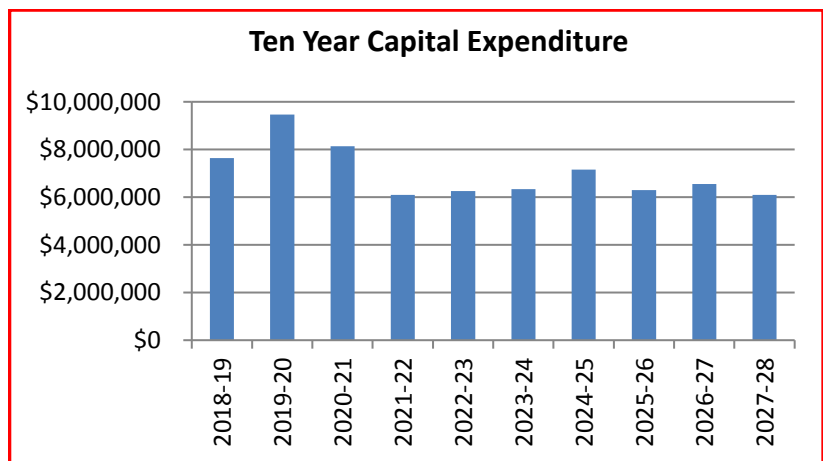


Quilpie Shire Council - Capital Expenditure			Funding			Capital works comprises				
Details	Job Number	Proposed Budget	Source	Council	Funding Body	new-%	replace-%	new	replace	total
BUILDINGS										
Bullo Park Pavillion shed internal improvements	0220-1910	25,000	0	25,000		80%	20%	20,000	5000	25,000
ENHM camp kitchen and laundry	0220-1805	440,000	260,000	180,000	W4Q	100%	0%	440,000	0	440,000
ENHM Stage 2	0220-1909	1,000,000	800,000	200,000	BoR3	100%	0%	1,000,000		1,000,000
Housing -58 Boonkai St interior blinds	0220-1902	12,000		12,000			100%		12000	12,000
Housing -Lot34 Kookaburra -replace bathroom	0220-1903	15,000		15,000			100%		15000	15,000
Housing -58 Boonkai Street-replace floor covering	0220-1906	10,000		10,000			100%		10000	10,000
Housing-41 Pegler Street-replace floor covering	0220-1907	10,000		10,000			100%		10000	10,000
Housing -Unit 1 Galah Street Replacement bathroom	0220-1904	15,000		15,000			100%	0	15,000	15,000
Housing -Unit 2 Galah Street Replacement bathroom	0220-1905	15,000		15,000			100%		15000	15,000
Housing - new houe Quilpie 2x2 Bed	0220-1901	625,000		625,000		100%		625,000		625,000
Land development -Purchase old depot site land	0210-1901	200,000		200,000		100%		200,000		200,000
Quilpie hall - new roof, blinds to western windows + other priority works	0220-1802	225,000		225,000		80%	20%	180,000	45000	225,000
Quilpie VIC -paint inside and outside 3 buildings	0220-1908	20,000		20,000			100%		20000	20,000
Total Buildings - 0220-4000		2,612,000	1,060,000	1,552,000				2,465,000	147,000	2,612,000
OTHER STRUCTURES										
Airport Quilpie -mulga trail	0230-1806	20,000		20,000		100%		20,000		20,000
Airport Quilpie -strip lighting	0230-1902	420,000	210,000	210,000		30%	70%	126,000	294,000	420,000
Carports - Depot	0230-1708	80,000		80,000		100%		80,000		80,000
Carports - office	0230-1903	15,000		15,000		100%		15,000		15,000
Eromanga Sculpture C/O	0230-1809	80,000		80,000		100%		80,000		80,000
Major advertising signage	0230-1801	50,000		50,000		100%		50,000		50,000
Park Eromanga Knot-o-saurus-drainage, floodway etc	0230-1904	35,000		35,000		100%		35,000		35,000
Park Quilpie BP-exclusion fence and track repairs	0230-1808	50,000	50,000		W4Q	60%	40%	30,000	20,000	50,000
Pool Quilpie JWP-upgrade kiosk/pathways	0230-1804	50,000		50,000		100%	0%	50,000	0	50,000
Pool Quilpie - repair heated pool	0230-1901	65,000		65,000		0%	100%	0	65,000	65,000
Pool Quilpie - repair leisure pool	0230-1901	20,000		20,000		0%	100%	0	20,000	20,000
Pool Quilpie - repair main pool	0230-1901	120,000		120,000		0%	100%	0	120,000	120,000
Pool Quilpie - shade structure southern end	0230-1906	65,000		65,000		100%		65,000		65,000
Pool Quilpie - replace pool cleaner		12,000		12,000		0%	100%	0	12,000	12,000

Quilpie Shire Council - Capital Expenditure			Funding			Capital works comprises				
Details	Job Number	Proposed Budget	Source	Council	Funding Body	new-%	replace-%	new	replace	total
Rick M Memorial C/O	0230-1707	80,000		80,000		100%		80,000		80,000
Total Other Structures -0220-4000		1,162,000	260,000	902,000				631,000	531,000	1,162,000
FURNITURE AND OFFICE EQUIPMENT										
Back-up server	0250-1901	16,000		16,000		100%		16,000		16,000
Airport artworks	0230-1905	20,000		20,000		100%		20,000		20,000
Replace corporate IT System	0250-1902	30,000		30,000			100%		30,000	30,000
	250-4000	66,000	0	66,000	0			36,000	30,000	66,000
PLANT & EQUIPMENT										
Unit 32 Hilux	0240-1900-1115 0240-1900-2202 Truck	65,000		65,000			100%		65,000	65,000
Prime mover and water tank	2602 Trailer	480,000		480,000		100%		480,000		480,000
Jet spray unit	0240-1900-2400	52,000		52,000		100%		52,000		52,000
Unit 1050 Prado	0240-1900-1116	65,000		65,000			100%		65,000	65,000
Batching plant	0240-1900-5004	120,000		120,000			100%		120,000	120,000
Van	0240-1900-	48,000		48,000		100%		48,000		48,000
Chiller box	0230-1802	100,000		100,000		60%	40%	60,000	40,000	100,000
Gross Plant & Equipment -240-4000		930,000	0	930,000				640,000	290,000	930,000
ROADS										
Adavale town street-complete sealing works C/O	0260-1815	25,000		25,000		100%		25,000		25,000
Brolga St centre median upgrade stage (Buln Buln to Chipu) C/O	0230-1810	350,000	80,000	270,000	W4Q	50%	50%	175,000	175,000	350,000
Brolga concrete footpath Chipu to VIC northern side C/O	0260-1805	70,000		70,000		100%		70,000		70,000
Concrete footpath Boonkai St Chulungra streets near school C/O	0260-1806	30,000		30,000		100%		30,000		30,000
Quarrion St-widen southern side	0260-1901	50,000		50,000		100%		50,000		50,000
Quilpie town drainage replacements	0260-1902	60,000		60,000		30%	70%	18,000	42,000	60,000
Reseal Mt. Margaret Road (inc rehab as req)	0260-1903	1,000,000	500,000	500,000	TIDS	20%	80%	300,000	700,000	1,000,000
Reseal various roads	0260-1904	100,000	0	100,000		0%	100%	0	100,000	100,000



Quilpie Shire Council - Capital Expenditure			Funding				Capital works comprises				
Details	Job Number	Proposed Budget	Source	Council	Funding Body	new-%	replace-%	new	replace	total	
Sommerfield road Brolga Street intersection improvements	0260-1905	35,000		35,000		100%	0%	35000	0	35,000	
Total Road Infrastructure 260 -4000		1,720,000	580,000	1,140,000				703,000	1,017,000	1,720,000	
WATER INFRASTRUCTURE											
Main replacements Brolga, Gyrica, Winchu, Chipu Streets C/O	0270-1803	1100000	403000	697,000	LGGSP	0%	100		1100000	1,100,000	
Total Water 270-4500		1,100,000	403,000	697,000					1,100,000	1,100,000	
SEWERAGE INFRASTRUCTURE											
STP repairs -desilt and rebuild ponds	0280-1901	55,000		55,000			100%		55,000	55,000	
Quilpie STP reline imhoff tank C/O	0280-1801	180,000		180,000			100%		180,000	180,000	
Total Sewerage 280-4000		235,000	0	235,000	0	0	2	0	235,000	235,000	
TOTAL CAPITAL EXPENDITURE		7,825,000	2,303,000	5,522,000				4,475,000	3,350,000	7,825,000	



Appendix 6 - Schedule of Fees & Charges

Fees and Charges

1 July 2018 – 30 June 2019



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Cost Recovery Fees	Unit	2018/2019	GST
GOVERNANCE			
PLANNING ASSESSMENT			
Reconfiguring a Lot	Per application	\$595.00	GST free
Material Change of Use - Code Assessable	Per application	\$595.00	GST free
Material Change of Use - Impact Assessable	Per application	\$1,020.00	GST free
Advertising	Per application	\$560.00	Included
Certificate	Per application	Cost + \$100.00 admin fee	Included
Certificate of Town Plan Approval—Commercial Only	Per application	\$153.00	Included
<i>*Note: Council to determine additional charges prior to DA approval / town Planning external processing - Actual cost plus 30%</i>			
BUILDING WORKS			
NEW CONSTRUCTIONS	Registered Builder	Owner Builder	
CLASS 1 – DWELLINGS			
<300m ² GFA	\$735.00	\$1,000.00	Included
> 300m ² GFA	\$2.14/m ² + \$832.00	\$3.06/m ² + \$1115.00	Included
CLASS 2 & 3 – FLATS, MOTELS, ACCOMMODATION UNITS			Included
<300m ² GFA	\$1020.00		Included
> 300m ² GFA	\$3.06/m ² + \$1115		Included
CLASS 4 – 9 – COMMERCIAL & INDUSTRIAL BUILDING			Included
<300m ² GFA	\$1000.00		Included
300m ² - 500m ² GFA	\$1615.00		Included
500m ² - 800m ² GFA	\$2950.00		Included
>800m ² GFA	\$3.57/m ² + \$3045		Included
CLASS 10 – GARDEN SHEDS, UNROOFED PERGOLAS & DECKS ETC			Included
<10m ² GFA	\$122.00	\$178.00	Included
10m ² - 120m ² GFA	\$300.00	\$367.00	Included
120m ² - 300m ² GFA	\$428.00	\$484.00	Included
If >300m ² GFA – it will be Class 7 & 8 not 10			
CLASS 10 – SWIMMING POOL & FENCING			
Fee (including inspection)	\$545.00	\$678.00	Included
Swimming pool inspection fee (including certificate)	\$250.00	\$250.00	Included
AWNINGS & ADVERTISING SIGNS			
Minimum Fee	\$362.00	\$362.00	Included
UNCLASSIFIED BUILDINGS			
Minimum Fee	\$362.00	\$362.00	Included
EXTENSIONS & RENOVATIONS	Registered Builder	Owner Builder	
CLASS 1 - DWELLINGS			

<150m ² GFA	\$590.00	\$734.00	Included
>150m ² addition	\$3.32/m ² + \$688.00	\$4.28/m ² +\$830.00	Included
CLASS 2 & 3– FLATS, MOTELS, ACCOMMODATION UNITS			
<150m ² GFA	\$734.00		Included
>150m ² addition	\$4.28/m ² + \$94.00		Included
CLASS 4 – 9 – COMMERCIAL & INDUSTRIAL BUILDING			
<300m ² GFA	\$734.00		Included
300m ² - 500m ² GFA	\$974.00		Included
>500m ² GFA	\$1590.00		Included
CLASS 10 – GARDEN SHEDS, UNROOFED PERGOLAS & DECKS ETC			
<10m ² GFA	\$120.00	\$117.00	Included
10m ² - 120m ² GFA	\$239.00	\$295.00	Included
>120m ² GFA	\$484.00	\$545.00	Included
If >300m ² GFA – it will be Class 7 & 8 not 10			
CLASS 10 – SWIMMING POOL & FENCING			
Minimum Fee	\$428.00	\$545.00	Included
AWNINGS & ADVERTISING SIGNS			
Minimum Fee	\$428.00	\$545.00	Included
UNCLASSIFIED BUILDINGS			
Minimum Fee	\$428.00	\$545.00	Included
DEMOLITION OR REMOVAL			
Minimum Fee	\$295.00	\$367.00	Included
<i>Note: Building fees are made up of Processing Fee, Final inspection and archival fee</i>			
ANIMAL CONTROL			
<i>Animal Registration Period (Cats & Dogs) - 1st October to 30th September</i>			
DOGS			
Puppy (under 6 months of age recognising most vets won't desex until at 6 months)	Per annum	\$30.00	GST free
De-sexed and micro chipped dog	Per annum	\$30.00	GST free
De-sexed and micro chipped dog - Aged Pensioner - (card required)	Per annum	\$20.00	GST free
Micro chipped dog	Per annum	\$60.00	GST free
Micro chipped dog - Aged Pensioner (entitlement card required)	Per annum	\$20.00	GST free
Whole dog (Over 3 months)	Per annum	\$102.00	GST free
Whole dog – Aged Pensioners (entitlement card required)	Per annum	\$30.00	GST free
De-sexed dog (over 3 months - evidence required)	Per annum	\$40.00	GST free
De-sexed dog – Aged Pensioners (evidence of entitlement card required)	Per annum	\$20.00	GST free
Regulated (restricted or dangerous) dogs	Per annum	\$255.00	GST free
Regulated (menacing) dogs	Per annum	\$155.00	GST free
Working dog - (as defined by the Act)	Per annum	\$20.00	GST free
Kennel permit (per year - by application to Council)	Per annum	\$255.00	GST free
Replacement registration tag	Per tag	\$5.00	Included
Discount if paid within 2 months	Per animal	\$10.00	GST free

Kennel fee	Per animal per day	\$30.00	Included
Cat trap bond	Per trap	\$30.00	GST free
Barking collar refundable deposit If collar not returned replacement cost less deposit to be invoiced	Per collar	\$50.00	GST free
<i>Where a dog is currently registered with another Australian local government and satisfactory proof of registration is presented, no fee will be charged.</i>			
IMPOUNDMENT			
Impoundment Fees - Dog & Cat			
1st impoundment	Per animal	\$102.00	GST free
2nd impoundment	Per animal	\$155.00	GST free
3rd impoundment	Per animal	\$204.00	GST free
Micro-chipping fee for all impounded animals not micro-chipped		\$102.00	Included
Sustenance fee - per day or part thereof for detained animals	Per animal / day	\$25.00	GST free
Impoundment Fees - Other Animals			
Entire bull	Per animal	\$102.00	GST free
Entire stallion	Per animal	\$255.00	GST free
All other horses and cattle	Per animal	\$102.00	GST free
Sheep	Per animal	\$10.00	GST free
Goats	Per animal	\$102.00	GST free
Sustenance fee - all other animals (except sheep)	Per animal/day	\$30.00	GST free
Sustenance fee - sheep	Per animal/day	\$10.00	GST free
Driving fees for leading, transporting etc. to pound		At Cost	Plus GST
WILD DOG BONUS PAYMENTS			
<i>A statutory declaration must be signed by the property owner on which the wild dog was destroyed. All statutory declarations must be signed by an Authorised Officer and witnessed by a Justice of the Peace A copy of the claimant's licence must be attached to the statutory declaration GPS points or a map indicating the location the dog was destroyed must be attached to the statutory declaration form No wild dog bonus payments will be made to properties that have not baited and the Pest and Livestock Co-ordinator / CCSM will authorise all applications for payment</i>			
Wild dog bonus payment - inside wild dog fence	Per animal	\$50.00	GST free
Wild dog bonus payment - outside wild dog fence (within the shire)	Per animal	\$50.00	GST free
Major baiting program (1) Wild Dog Levy	Per year	No cost	GST free
Baiting meat subsidy (to approved applicants) *Meat sourced from Council *Meat supplied by landholder	Per kg	\$1.00	GST free
Aeroplane subsidy *Invoice must be made out to Quilpie Shire Council (Claimable by syndicates or approved pilots)	Per hour	\$390.00	GST exc

Avgas – full reimbursement *Invoice must be made out to Quilpie Shire Council *Receipts must be submitted	Per drum or per litre		
QUILPIE COMMON PERMIT			
Application fee / annual fee	Per annum	\$55.00	GST free
Mustering fee – per permit	Bi annual	at cost	Plus GST
RESERVES - AGISTMENT			
Warrabin Lane (upon approved application to Council)	Per month	\$250.00	Included
Dillon’s Well (upon approved application to Council)	Per month	\$250.00	Included
PORTABLE FENCING PANELS			
Hire fee per panel \$200 refundable deposit. Damaged or lost panels replaced through Council at cost + 20%. One month hire per application unless approved otherwise.	Per week	\$5.00	Included
OTHER LICENCE FEES			
OTHER LICENCE FEES			
Food licence application (new food premises) (includes annual fee)	Per premise	\$250.00	GST free
Food premise licence renewal fee (annual)	Per premise	\$130.00	GST free
Amendment (change address/minor)	Per premise	\$50.00	GST free
Amendment to premises (major)	Per premise	At cost	GST free
Copy/replacement of licence	Per premise	\$10.00	GST free
Additional inspection	Per premise	\$120/hr	GST free
Volunteer group (eg sporting/school)	Per group	\$10.00	GST free
Home based catering service	Per premise	\$30.00	GST free
Accrediting a food safety program	Per premise	\$102.00	GST free
Auditing a food safety program	Per premise	At cost	GST free
Amending a Food Safety Program	Per premise	\$50.00	GST free
Environmental Health Search only	Per premise	\$102.00	GST free
Apiary Site Application Fee	Per application	\$255.00	
Apiary Site yearly fee	Per Site	\$102.00	
BEAUTY THERAPY (Inc. Permanent Marking)			
Beauty therapy licence application (new)	Per premise	\$137.00	GST free
Beauty therapy licence application (renewal)	Per annum	\$102.00	GST free
ENVIRONMENTALLY RELEVANT ACTIVITIES			
All other ERA's	Per annum	\$315.00	GST free
Registration of motor vehicle workshop	Per annum	\$315.00	GST free
HEALTH COMPLIANCE INSPECTIONS			
Health compliance inspection		\$137.00	GST free
*Plus travel costs if applicable			
VISITOR INFORMATION CENTRE / GALLERY			
VIC town bus tours	Per person	\$12.00	Included
VIC to ENHM Tours	Per Person	\$45.00	Included
Bus companies who require a tour guide on the bus	Per person	\$5.50	Included
Gallery - commission on all gallery sales	Per item	15%	Included
(Except charitable organisations or at the discretion of the CEO)			
REGULATED WASTE FEES			
Disposal of carcass (cattle) - during working hours	Per carcass	\$137.00	Included

Disposal of carcass (cattle) - outside working hours + employee costs		\$178.00	Included
Trade waste - application		\$306.00	Included
Trade waste - category 1		\$357.00	Included
Trade waste - category 2		\$357.00	Included
Burial of Trade asbestos / CCA treated timber or other waste greater than 10m ²	Per hour	\$280.00	Included
Asbestos 10m ² or less MUST CONTACT COUNCIL PRIOR		NC	
Contaminated soil (low level)	Per tonne	\$40.00	Included
Contaminated soil (High level)		POA	
Disposal of septic or grey water waste (2,000 litres or less)	Per litre	\$0.05	Included
Disposal of bulk septic or grey water waste (greater than 2,000 litres)	Per litre	\$0.10	Included

Cost Recovery Fees	Unit	2017/2018	GST
CORPORATE			
COPIES OF DOCUMENTS			
Annual Report	Per copy	\$12.00	Included
Budget & Revenue Statement	Per copy	\$12.00	Included
Corporate Plan	Per copy	\$12.00	Included
Operational Plan	Per copy	\$12.00	Included
Minutes - monthly	Per copy	\$12.00	Included
Local Laws	Per copy	\$12.00	Included
Archive fee	Per document	\$35.00	Included
Planning Scheme - complete hard copy	Per document	\$55.00	Included
Planning Scheme - complete electronic copy	Per document	\$12.00	Included
Planning Scheme - sections (hardcopy / electronic)	Per section	\$12.00	Included
RIGHT TO INFORMATION			
<i>*Fees and charges for Right to Information documentation are set by State Regulation. http://www.rti.qld.gov.au/fees-and-charges</i>			
Application fee for access to documents not related to an individual's personal information	Per application	http://www.rti.qld.gov.au/fees-and-charges	GST free
Processing fee where total processing is 5 hours or less		http://www.rti.qld.gov.au/fees-and-charges	GST free
Processing fee for each 15 minutes or part thereof where the processing is greater than 5 hours (note charge is for total time including first 5 hours)	Per 15 minutes	http://www.rti.qld.gov.au/fees-and-charges	GST free
Access charge for each black and white copy of an A4 document	Per page	http://www.rti.qld.gov.au/fees-and-charges	GST free
PHOTOCOPYING			
<i>*Please note: Photocopying of funeral booklets will be charged at the standard photocopy rates.</i>			
A4 single sided - black & white (Council paper)	Per copy	\$0.65	Included
A4 single sided - black & white (own paper)	Per copy	\$0.45	Included
A4 single sided - colour (council paper)	Per copy	\$1.10	Included
A4 single sided - colour (own paper)	Per copy	\$0.90	Included
A4 double sided - black & white (council paper)	Per copy	\$0.85	Included
A4 double sided - black & white (own paper)	Per copy	\$0.65	Included
A4 double sided - colour (council paper)	Per copy	\$2.10	Included
A4 double sided - colour (own paper)	Per copy	\$1.90	Included
A3 single sided - black & white (council paper)	Per copy	\$0.85	Included
A3 single sided - black & white (own paper)	Per copy	\$0.65	Included
A3 single sided - colour (council paper)	Per copy	\$1.25	Included
A3 single sided - colour (own paper)	Per copy	\$1.10	Included

A3 double sided - black & white (council paper)	Per copy	\$1.05	Included
A3 double sided - black & white (own paper)	Per copy	\$0.85	Included
A3 double sided - colour (council paper)	Per copy	\$1.55	Included
A3 double sided - colour (own paper)	Per copy	\$1.40	Included
LAMINATING			
A4 laminating	Per page	\$3.50	Included
A3 laminating	Per page	\$5.60	Included
Larger than A3	Per page	\$8.00	Included
BINDING			
All sizes	Per binder	\$3.00	Included
FACSIMILE SERVICES			
Facsimile - up to 3 pages		\$3.60	Included
Facsimile - additional pages (4 pages +)	Per page	\$0.55	Included
PROPERTY SEARCHES			
Property Search - full rate search	Per assessment	\$150.00	No GST
Property Search - full rate search (24 hour reply)	Per assessment	\$250.00	No GST
RENTAL ACCOMMODATION			
Quilpie Houses	# Bedrooms	Per wk	
10 Boobook Street, Quilpie (house-timber)	3 bedroom	\$280.00	GST free
30 Boonkai Street, Quilpe (house-brick) Lease Agreement - Catholic Education	3 bedroom	\$165.00	GST free
58 Boonkai Street, Quilpie (house-timber)	3 bedroom	\$165.00	GST free
51 Dukamura Street, Quilpie (house-timber) Employment Contract	4 bedroom	\$320.00	GST free
41 Galah Street, Quilpie (house-brick) Employment Contract	3 bedroom	\$300.00	GST free
53 Galah Street, Quilpie (house-brick)	3 bedroom	\$165.00	GST free
57 Galah Street, Quilpie (house-brick) Lease Agreement - Ergon Energy	3 bedroom	\$330.00	GST free
65-67 Galah Street, Quilpie (house-timber) Lease Agreement - Queensland Health	4 bedroom	\$500.00	GST free
57 Jabiru Street, Quilpie (house-timber)	3 bedroom	\$165.00	GST free
Lot 34 Kookaburra Street, Quilpie (house-timber)	3 bedroom	\$165.00	GST free
41 Pegler Street, Quilpie (house-timber)	3 bedroom	\$160.00	GST free
64 Pegler Street, Quilpie (house-timber)	3 bedroom	\$165.00	GST free
66 Pegler Street, Quilpie (house-timber)	3 bedroom	\$165.00	GST free
74 Pegler Street, Quilpie (house-brick) Lease Agreement - Ergon Energy	4 bedroom	\$385.00	GST free
Eromanga Housing	# Bedrooms	Per wk	
Lot 5, Neal Street, Eromanga (house-timber)	3 bedroom	\$135.00	GST free
Lot 6, Neal Street, Eromanga (house-timber)	3 bedroom	\$135.00	GST free
Units / Duplex	# Bedrooms	Per Wk	
60 Pegler Street, Quilpie - Unit 1	2 bedroom	\$145.00	GST free
60 Pegler Street, Quilpie - Unit 2	2 bedroom	\$145.00	GST free
88 Quarrion Street, Quilpie - Unit 1	2 bedroom	\$145.00	GST free
88 Quarrion Street, Quilpie - Unit 2	2 bedroom	\$145.00	GST free

67 Boonkai Street, Quilpie - Unit 1	2 bedroom	\$145.00	GST free
67 Boonkai Street, Quilpie - Unit 2	2 bedroom	\$145.00	GST free
43 Galah Street, Quilpie - Unit 1	2 bedroom	\$170.00	GST free
(Fully furnished for consultants)			
43 Galah Street, Quilpie - Unit 2	2 bedroom	\$170.00	GST free
(Fully furnished for consultants)			
2 Boobook Street, Quilpie (Duplex 1)	2 bedroom	\$200.00	GST free
2 Boobook Street, Quilpie (Duplex 2)	2 bedroom	\$200.00	GST free
Aged Persons Housing	# Bedrooms	Per Wk	
1-17 Gyrica Gardens, Quilpie (unit-brick)	2 bedroom	\$125.00	GST free
Unit 3 - Furnished	2 bedroom	\$170.00	GST free
Unit 4 - Unfurnished	2 bedroom	\$125.00	GST free

Cost Recovery Fees	Unit	2017 / 2018	GST
COMMUNITY SERVICES			
<p><i>* A deposit is required for each booking of a facility (no seasonal bookings) EFT details are required for deposit refunds where possible</i></p> <p><i>*Where a deposit does not cover the value of the breakage or cleaning, the hirer will be charged at cost price for service or replacement</i></p> <p><i>* Hirers are responsible for leaving the facility, plant or equipment in a clean, acceptable condition- including refuelling, filling gas cylinders etc.</i></p> <p><i>*Applications for any waiver of deposits / fees must be submitted in writing to the Chief Executive Officer.</i></p>			
COMMERCIAL CHARGES USE OF ROADS / STREETS			
Permit	Per week	\$153.00	No GST
Permit	Per year	\$336.00	No GST
Business activities - sale of good - traders / itinerant vendors		\$637.00	GST Inc
HIRE OF HALLS			
Quilpie Shire Hall - covers minor breakages & cleaning (Deposit \$150 plus non-refundable hire fee \$75)		\$225.00 / \$75.00	GST Free Included
Quilpie Shire Hall Supper Room – covers minor breakages & cleaning (Deposit \$150 plus non-refundable hire fee \$75)		\$225.00 / \$75.00	GST Free Included
Quilpie Shire Hall & Supper Room - covers minor breakages & cleaning (Deposit \$200 plus non-refundable hire fee \$125)		\$325.00 / \$125.00	GST Free Included
Quilpie Shire Hall - crockery & cutlery (Deposit \$100.00 plus non-refundable hire fee \$100.00)		\$100.00 / \$100.00	GST Free Included
Eromanga Hall (to hire please contact QSC) (Deposit \$125 plus non-refundable hire fee \$75)		\$200.00 / \$75.00	GST Free Included
Toompine Hall (Deposit \$125 plus non-refundable hire fee \$75) Contact: Toompine Hotel - 07 46564863		\$200.00 / \$75.00	GST Free Included
Adavale Hall (Deposit \$125 plus non-refundable hire fee \$75) Contact: Narelle Mandusiak - 07 4656 3396		\$200.00 / \$75.00	GST Free Included
CWA Hall, visiting trades – use of power (eg Jacko’s trim shop)	Per week	\$75.00	Included
<i>*Tables & Chairs at the Quilpie Shire Hall can only be hired with the facility and are not available for hire separately</i>			
TABLECLOTHS & CHAIR COVERS			
Tablecloths (round or rectangular) Chair covers OR Tablecloths and chair covers (regardless of number)		\$6.00 each \$2.00 each OR \$100.00	GST Free Included
REPLACEMENT LOCKS / KEYS			
<i>*All lost / damaged locks or keys to Shire Facilities or equipment will be charged to the hirer at replacement cost.</i>			
BULLOO PARK			
Furniture hire - covers minor breakages & cleaning (Deposit \$100 plus non-refundable hire fee \$100.00)		\$100.00 / \$100.00	GST Free Included
Complete complex hire inc tables & chairs - covers minor breakages & cleaning (Deposit \$200 plus non-refundable hire fee \$300.00)		\$200.00 / \$300.00	GST Free Included
Microphone / PA (Deposit \$100.00 plus non-refundable hire fee \$30.00) (only to be used at the venue)		\$100.00 / \$30.00	GST Free Included
Complex (with or without lights) (Deposit \$150.00 plus non-refundable hire fee \$100.00)		\$150.00 / \$100.00	GST Free Included
JOHN WAUGH PARK			

Kiosk hire (Fully refundable deposit)		\$210.00	GST free
PORTABLE TOILETS			
<i>*Two single units available - Please check the condition of the toilets with the Plumber before confirming any bookings (eg. Not favourable to be towed over dirt roads)</i>			
Portable toilet - hire fees (per day / weekend / event to a maximum of 3 days)	Per toilet	\$50.00	Included
Portable toilet – hire fees (per week)	Per toilet	\$75.00	Included
Portable toilets - refundable deposit	Per toilet	\$220.00	GST free
Portable toilets - cleaning fee (non-refundable)	Per toilet	\$100.00	Included
Portable toilets trailer unit - hire fees (per day / weekend / event to a maximum of 3 days)	Per unit	\$100.00	Included
Portable toilets trailer unit – hire fees (per week)	Per unit	\$150.00	Included
Portable toilets trailer unit - refundable deposit	Per unit	\$400.00	GST free
Portable toilets trailer unit - cleaning fee (non-refundable)	Per unit	\$200.00	Included
OUTDOOR THEATRE EQUIPMENT			
Outdoor theatre equipment – deposit (screen and system)		\$120.00	GST free
CEMETERIES			
Grave digging fee Quilpie (Monday – Friday)	Per site	\$1000.00	Included
Grave Digging Fee Quilpie (Weekends and Public Holidays)	Per Site	\$2000.00	Included
Grave Digging Fee Toompine, Eromanga and Adavale	Per Site	At cost	Included
Grave site reservation fee	Per site	\$120.00	Included
Columbarium niche fee	Per site	\$150.00	Included
Columbarium reservation fee	Per site	\$120.00	
Columbarium plaque fixing fee	Per site	\$120.00	Included
Ashes to be interred into grave (32.5cm long x 20cm wide x 17.5cm deep)	Per site	\$250.00	Included
VET - BULLOO PARK			
VET hire fee		\$60.00	Included
LIBRARY SERVICES			
Library membership	Per person	Free	
Internet usage	Per ½ hour / min	\$5.00	Included
Wifi / I pads / BOYD (Bring your own device)		Free	
Library bag	Per bag	\$5.00	Included
Lost / damaged library books	Replacement cost		Included
BUS HIRE			
Community Bus (either) commercial use & non-Quilpie Shire community groups (either bus)	Per km	\$1.55	Included
Community Bus (either) Quilpie Shire community non-profit use (either bus)	Per km	\$0.41	Included
Minimum charge (either bus)	Per day	\$40.00	Included
Cleaning of buses	At cost	\$60.00	Included
Bus hire deposit refundable fee		\$60.00	GST free
SWIMMING POOLS			
Entry Fee – Quilpie Pool		Nil	Included
Entry Fee – Eromanga Pool		Nil	Included
Full Day Hire Quilpie (9.00am to 5.00pm)	Per day	\$100.00	Included
After Hours Hire Quilpie	Per hour	\$25.00	Included

Quilpie Swimming Club	As negotiated with pool manager		
School swimming sessions			
RENTAL COMMERCIAL BUILDING			
<p>Please Note: Exceptions to fees and charges may only be granted by resolution of Council or delegated officer. Each hire application must be accompanied by a deposit fee for the relevant facility / equipment. Bookings are not confirmed until form and deposit are submitted</p>			

Cost Recovery Fees	Unit	2017 / 2018	GST
ENGINEERING			
WATER & SEWERAGE			
Water - connection charge	Per connection	\$510.00	GST free
Water - disconnection charge	Per connection	Quote	GST free
Bulk water supply – access fee*	Per annum	\$1000.00	GST free
Bulk water supply – consumption*	Per litre	\$0.10	GST free
Special Water Agreement (ENHM, D&L Hoch,)	Per annum	\$856.80	GST free
Sewerage - connection charge	Per connection	\$510.00	GST free
Sewerage - disconnection charge	Per connection	Quote	GST free
<i>*Please refer also Regulated Waste Charges</i>			
<i>*Bulk water supply charge comprises both an annual access fee in addition to per litre consumption charge.</i>			
QUILPIE AERODROME			
Aerodrome Operations (out of ordinary working hours)	Actual + 40%		Included
PLANT HIRE RATES			
Plant/Machinery	Council (hr)	Main Roads Contract (hr)	
Grader	\$142.00	\$162.00	Included
Multi tyred rollers	\$102.00	\$117.00	Included
Backhoe	\$102.00	\$117.00	Included
Skidsteer loader/bobcat	\$92.00	\$105.00	Included
Trucks - prime mover, tipper and water trucks	\$112.00	\$128.00	Included
Water tanker (trailer)	\$31.00	\$35.00	Included
Trucks - (small and medium)	\$61.00	\$70.00	Included
Low loader model JSST-3-20	\$44.00	\$51.00	Included
Loaders	\$152.00	\$175.00	Included
Concrete agitator	\$92.00	\$105.00	Included
Excavator	\$66.00	\$76.00	Included
Forklift	\$66.00	\$76.00	Included
Tractor	\$86.00	\$99.00	Included
Ride on mowers	\$13.00	\$15.00	Included
4WD light utilities	\$20.00	\$23.00	Included

2WD light utilities	\$13.00	\$15.00	Included
Other vehicles - wagons	\$16.00	\$18.50	Included
Labour			
Manager	\$200.00		Included
Works Manager/Supervisor	\$125.00		Included
Trade - qualified	\$83.00		Included
Trade - unqualified	\$72.00		Included
Plant operator	\$72.00		Included
Labourer	\$53.00		Included
Recoverable Private Works			
Labour	As above		Included
Plant hire	As above		Included
Parts and materials	At cost + 30%		Included
Accommodation			
Adavale permanent camp (per room per day)	\$55.00		Included
Cheepie permanent camp (per room per day)	\$55.00		Included
Thylungra permanent camp (per room per day)	\$55.00		Included
Eromanga permanent camp (per room per day)	\$55.00		Included
Transportable/floating accommodation units (per room per day)	\$55.00		Included
Caravan (per day)	\$20.00		Included
Own facilities using Council camp (all camps)	\$12.00/day	\$12.00/day	Included