



# Budget 2024/2025



Mareeba  
SHIRE COUNCIL

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## MAYOR'S BUDGET STATEMENT

As Mayor of Mareeba Shire Council, I am proud to present a balanced budget for 2024/25 that delivers on each of our Corporate Plan strategic priorities - Financial Sustainability; Community; Transport and Council Infrastructure; Economy and Environment; and Governance.

I am optimistic about the projects and community support we will be delivering in the 2024/25 financial year, noting that this budget is conservative, reflecting the current economic conditions we are all faced with.

Council will be spending \$24.6m on capital in 2024/25, with Transport Infrastructure, including road and bridge works, remaining our biggest expenditure area at \$8.5m. This spend does not include the large amount that will be required to repair the significant damage caused by Cyclone Jasper and the following rain event, as a large portion of these costs are borne by the State and Federal Governments through Disaster Funding Arrangements. \$531k is to be spent on Parks and Open Spaces projects and more than \$12m on Water and Wastewater capital renewals and upgrades.

Council is proud to support the community through \$2.84m in cost savings, including \$2m of prompt payment discounts, \$400k in pensioner concessions and an investment of \$445k towards the Community Partnership Program to support not-for-profit community organisations and events throughout the Shire.

Council is not immune to inflationary pressures, particularly given the increased construction price index and the significant impact this has on Council operations. This index has risen at a rate well above the general CPI and is the major spend for Council. The CPI pressures, coupled with the widespread destruction from tropical cyclone Jasper and the flooding event that followed in December 2023 - with more than half of the road network across our Shire requiring emergent repairs, has resulted in an annual rates increase above that predicated in the Long-Term Financial Plan.

Council has made the difficult decision to raise the average residential ratepayer's total rates bill by 5.6% to ensure services are maintained and community assets are kept to an acceptable standard. Council will continue to do what it can to minimise the financial pressures that are impacting the community.

To assist ratepayers in managing their six-monthly rates bill, Council will be launching a new payment portal. Council strongly encourages ratepayers to use the Flexipay option which will allow ratepayers to set up a direct debit payment arrangement at intervals of either weekly, fortnightly or monthly. Council will not be charging interest on these approved arrangements for current outstanding rates and charges. For those ratepayers that pay their rates by the due date, the 10% prompt payment discount for general rates will be applied.

With a relatively low ratepayer base, Mareeba Shire relies on the State and Federal governments for grant funding and I take this opportunity to acknowledge the funding that has been received in recent years. In particular, the State Government's Works for Queensland grant, the Federal Local Roads and Community Infrastructure grant and jointly funded Commonwealth-State Disaster Recovery Funding Arrangements, which have allowed us to deliver a range of projects and repairs.



I would like to pass on my sincere thanks to my fellow Councillors, the CEO and Council officers for working together to manage costs and implement efficiencies. We know that the decisions we make today, impact the sustainability of the Shire in the future. Together, we have developed a responsible and sustainable budget which contributes to our Council vision - 'A growing, confident and sustainable Shire'.

**Angela Toppin AM**  
**Mayor – Mareeba Shire Council**

## COUNCILLORS



CR LENORE WYATT  
(DEPUTY MAYOR)



CR AMY BRAES



CR EDWARD (NIPPER)  
BROWN



CR ROSS CARDILLO



CR KEVIN DAVIES



CR MARY GRAHAM



# BUDGETED FINANCIAL STATEMENTS



## STATEMENT OF INCOME AND EXPENDITURE

For the year ended 30 June 2025

	Note	Budget 2024/25 \$ '000	Budget* 2025/26 \$ '000	Budget* 2026/27 \$ '000
<b>Income</b>				
Rates and charges		43,838	45,153	46,508
Less discounts and pensioner remissions		(2,399)	(2,471)	(2,545)
Net rates and utility charges	1	41,439	42,682	43,963
Fees and charges		2,076	2,138	2,202
Operating grants and subsidies	2	9,272	9,550	9,837
Operating contributions	2	54	56	57
Interest revenue		678	580	560
Works for third parties		2,070	2,132	2,196
Other revenue		1,267	1,305	1,344
<b>Total Operating Revenue</b>		<b>56,856</b>	<b>58,443</b>	<b>60,159</b>
<b>Expenditure</b>				
Employee expenses		19,740	20,332	20,942
Materials and services		19,129	19,703	20,294
Depreciation expenses	3	11,969	12,328	12,698
Finance and borrowing costs	4	339	333	327
<b>Total Operating Expenses</b>		<b>51,177</b>	<b>52,697</b>	<b>54,261</b>
<b>Operating Surplus/(Deficit)</b>		<b>5,679</b>	<b>5,747</b>	<b>5,898</b>
<b>Capital Income</b>				
Contributions from developers		-	-	-
Capital grants and subsidies	2	9,247	1,000	1,000
Profit/(Loss) on sale of asset		-	-	-
		9,247	1,000	1,000
<b>Net Result</b>		<b>14,926</b>	<b>6,747</b>	<b>6,898</b>

\*Based on a 3% increase excluding interest revenue and borrowing costs.





## STATEMENT OF FINANCIAL POSITION

at 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
<b>Current Assets</b>			
Cash assets	78,229	49,891	36,003
Receivables	4,639	4,776	4,915
Inventories	1,540	1,540	1,540
	<u>84,408</u>	<u>56,208</u>	<u>42,458</u>
<b>Non-Current Assets</b>			
Receivables	8	6	4
Property, plant and equipment	729,569	764,152	784,446
Capital works in progress	-	-	-
	<u>729,577</u>	<u>764,158</u>	<u>784,450</u>
<b>TOTAL ASSETS</b>	<u>813,985</u>	<u>820,365</u>	<u>826,908</u>
<b>Current Liabilities</b>			
Payables	2,349	2,420	2,492
Interest bearing liabilities	418	429	440
Provisions	2,046	2,005	1,964
	<u>4,814</u>	<u>4,853</u>	<u>4,896</u>
<b>Non-Current Liabilities</b>			
Interest bearing liabilities	5,655	5,208	4,768
Payables	2,629	2,629	2,629
Provisions	2,042	2,083	2,124
	<u>10,326</u>	<u>9,920</u>	<u>9,521</u>
<b>TOTAL LIABILITIES</b>	<u>15,140</u>	<u>14,773</u>	<u>14,417</u>
<b>NET COMMUNITY ASSETS</b>	<u>798,845</u>	<u>805,592</u>	<u>812,491</u>
<b>Community Equity</b>			
Retained surplus	798,845	805,592	812,491
<b>TOTAL COMMUNITY EQUITY</b>	<u>798,845</u>	<u>805,592</u>	<u>812,491</u>



## STATEMENT OF CASH FLOWS

For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
<b>Cash flows from operating activities</b>			
Receipts from customers	46,852	48,258	49,705
Payments to suppliers and employees	(38,869)	(40,035)	(41,236)
Non capital grants and contributions	9,326	9,606	9,894
Interest received	678	580	560
Borrowing costs	(158)	(147)	(135)
<b>Net cash inflow from operating activities</b>	<b>17,829</b>	<b>18,262</b>	<b>18,788</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(24,588)	(47,153)	(33,254)
Subsidies and contributions for new capital	9,247	1,000	1,000
Proceeds from sale of property, plant and equipment	-	-	-
<b>Net cash (outflow) from investing activities</b>	<b>(15,341)</b>	<b>(46,153)</b>	<b>(32,254)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	-	-	-
Repayment of borrowings	(403)	(413)	(423)
Repayment of finance leases	(33)	(33)	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>(436)</b>	<b>(446)</b>	<b>(423)</b>
<b>Net increase in cash held</b>	<b>2,052</b>	<b>(28,338)</b>	<b>(13,889)</b>
Cash at beginning of reporting period	76,177	78,229	49,891
<b>Cash at end of reporting period</b>	<b>78,229</b>	<b>49,891</b>	<b>36,003</b>



## STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2025

	<b>Budget 2024/25 \$ '000</b>	<b>Budget 2025/26 \$ '000</b>	<b>Budget 2026/27 \$ '000</b>
Balance at beginning of period	783,919	798,845	805,592
Net result for the period	14,926	6,747	6,899
Balance at end of period	<u>798,845</u>	<u>805,592</u>	<u>812,491</u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
<b>1 Rates and Utility Charges</b>			
<b>Operating income</b>			
General rates	23,516	24,221	24,948
Waste	4,798	4,942	5,090
Sewerage	6,452	6,646	6,845
Water	8,759	9,022	9,292
Special rates and charges	313	322	332
Total rates and utility charge revenue	43,838	45,153	46,508
Less: Discounts	(1,999)	(2,059)	(2,121)
Less: Pensioner remissions	(400)	(412)	(424)
Net rates and utility charges	41,439	42,682	43,963

### Percentage Change in Rates, levies and charges

General Rates	8.32%	3.00%	3.00%
Waste	4.15%	3.00%	3.00%
Sewerage	5.32%	3.00%	3.00%
Water	4.03%	3.00%	3.00%
Special rates and charges	-5.15%	3.00%	3.00%
	6.42%	3.00%	3.00%



## 2 Grants, subsidies, contributions and donations

(i) Recurrent - government grants and subsidies, and other contributions are analysed as follows.

General purpose grants	9,000	9,270	9,548
Government subsidies and grants	272	280	289
Contributions (incl tourist Levies)	54	56	57
Total recurrent revenue	9,326	9,606	9,894

(ii) Capital - government grants and subsidies, other contributions and donations are analysed as follows.

Government subsidies and grants	9,247	1,000	1,000
Developer Contributions	-	-	-
Total capital revenue	9,247	1,000	1,000

## 3 Depreciation of non-current assets

Buildings	1,284	1,323	1,362
Plant and equipment	318	328	337
Road, drainage and bridge network	6,145	6,329	6,519
Water	1,488	1,533	1,579
Sewerage	1,734	1,786	1,840
Waste	230	237	244
Other assets	770	793	817
	11,969	12,328	12,698

## 4 Finance and Borrowing costs

QTC interest charges	158	147	135
Bank charges	75	77	80
Other	106	109	112
	339	333	327



## STATEMENT OF APPROPRIATIONS

For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the Income Statement	14,926	6,747	6,898
	<u>14,926</u>	<u>6,747</u>	<u>6,898</u>
<b>Transfers (to) from capital account:</b>			
(Profit) loss on sale of capital assets	-	-	-
General revenue used for capital purposes	(436)	(446)	(423)
Net capital account transfers	<u>(436)</u>	<u>(446)</u>	<u>(423)</u>
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) Capital Grants, Subsidies and Contributions	(9,247)	(1,000)	(1,000)
<b>Retained surplus available for transfer to reserves</b>	<u>5,243</u>	<u>5,301</u>	<u>5,475</u>
Transfers (to) from reserves for future funding purposes:			
Benefited Area reserves	(76)	(78)	(80)
Water reserve	(2,781)	(2,833)	(2,897)
Sewerage reserve	(1,846)	(1,808)	(1,874)
Waste reserve	(214)	(219)	(223)
Sustainability reserve	(5)	(5)	(5)
Insurance reserve	(100)	(100)	(100)
General reserve	148	138	138
Replenishment reserve	(363)	(363)	(363)
<b>Retained surplus (deficiency) available for general funding</b>	<u><b>6</b></u>	<u><b>33</b></u>	<u><b>70</b></u>



## CAPITAL FUNDING STATEMENT

For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
<b>Sources of capital funding</b>			
General revenue used for capital purposes	436	446	423
Excess capital revenue transferred from capital to retained surplus			
Other capital revenue sources:			
External Loan monies expended	-	-	-
Internal Loan monies expended	-	-	-
Funded depreciation and amortisation	9,066	13,693	18,968
Proceeds from the sale of capital assets	75	75	75
Transfers from capital reserve	3,340	31,885	12,711
Donated and contributed physical assets	-	-	-
Constrained grants, subsidies and contributions	9,421	1,500	1,500
Constrained public contributions reserve	2,686	-	-
	<u>25,024</u>	<u>47,599</u>	<u>33,677</u>
<b>Application of capital funding</b>			
Non current capital assets	24,588	47,153	33,254
Principal loan redemptions :			
Queensland Treasury Corporation	403	413	423
Lease Repayment	33	33	-
	<u>25,024</u>	<u>47,599</u>	<u>33,677</u>



## STATEMENTS BY FUND - GENERAL

### Income Statement by Fund For the year ended 30 June 2025

	GENERAL		
	Budget	Budget	Budget
	2024/25	2025/26	2026/27
	\$ '000	\$ '000	\$ '000
<b>Revenue</b>			
Rates and utility charges	23,705	24,416	25,149
Less discounts and pensioner remissions	(2,399)	(2,471)	(2,545)
Net rates and utility charges	21,306	21,945	22,604
Fees and charges	1,246	1,283	1,322
Operating grants and subsidies	9,185	9,461	9,744
Operating contributions	-	-	-
Interest revenue	468	500	500
Works for third parties	2,070	2,132	2,196
Other revenue	1,040	1,071	1,103
<b>Total Operating Revenue</b>	<b>35,315</b>	<b>36,393</b>	<b>37,469</b>
<b>Expenditure</b>			
Employee expenses	17,575	18,102	18,645
Materials and services	8,556	8,813	9,077
Depreciation expenses	8,517	8,773	9,036
Finance and borrowing costs	140	138	137
<b>Total Operating Expenses</b>	<b>34,788</b>	<b>35,826</b>	<b>36,895</b>
<b>Operating Surplus/(Deficit)</b>	<b>527</b>	<b>567</b>	<b>574</b>
<b>Capital Income</b>			
Contributions from developers	-	-	-
Capital grants and subsidies	4,302	1,000	1,000
Profit/(Loss) on sale of asset	-	-	-
Interest on constrained works	-	-	-
	4,302	1,000	1,000
<b>Net Result</b>	<b>4,829</b>	<b>1,567</b>	<b>1,574</b>





## Statement of Appropriations by Fund For the year ended 30 June 2025

	GENERAL		
	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the Income Statement	4,829	1,567	1,574
	<u>4,829</u>	<u>1,567</u>	<u>1,574</u>
<b>Transfers (to) from capital account:</b>			
(Profit) loss on sale of capital assets	-	-	-
General revenue used for capital purposes	(201)	(204)	(174)
Net capital account transfers	<u>(201)</u>	<u>(204)</u>	<u>(174)</u>
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) capital grants, subsidies & contributions	(4,302)	(1,000)	(1,000)
<b>Retained surplus available for transfer to reserves</b>	<u>326</u>	<u>363</u>	<u>400</u>
Transfers (to) from Insurance reserve:	(100)	(100)	(100)
Transfers (to) from Sustainability reserve:	(5)	(5)	(5)
Transfers (to) from reserves for operational expenditure	148	138	138
Transfers (to) from replenishment reserve	(363)	(363)	(363)
<b>Retained surplus (deficiency) available for general funding</b>	<u><u>6</u></u>	<u><u>33</u></u>	<u><u>70</u></u>

## Capital Funding Statement by Fund For the year ended 30 June 2025

	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000	Budget 2027/28 \$ '000
<b>Sources of capital funding</b>			
General revenue used for capital purposes	201	204	174
Other capital revenue sources:			
External Loan monies expended			
Funded depreciation and amortisation	6,534	8,500	8,500
Proceeds from the sale of capital assets	75	75	75
Transfers from capital reserve	526	1,885	2,244
Constrained grants, subsidies and contributions	4,477	1,500	1,500
Constrained public contributions reserve			
	<u>11,813</u>	<u>12,164</u>	<u>12,493</u>
<b>Application of capital funding</b>			
Non current capital assets	11,612	11,960	12,319
Principal loan redemptions :			
Queensland Treasury Corporation	168	171	174
Lease repayment	33	33	-
	<u>11,813</u>	<u>12,164</u>	<u>12,493</u>



## STATEMENTS BY FUND - WASTE

### Income Statement by Fund For the year ended 30 June 2025

	WASTE		
	Budget	Budget	Budget
	2024/25	2025/26	2026/27
	\$ '000	\$ '000	\$ '000
<b>Revenue</b>			
Rates and utility charges	4,798	4,942	5,090
Less discounts and pensioner remissions	-	-	-
Net rates and utility charges	4,798	4,942	5,090
Fees and charges	684	705	726
Operating grants and subsidies	-	-	-
Operating contributions	54	56	57
Interest revenue	60	60	60
Works for third parties	-	-	-
Other revenue	197	203	209
<b>Total Operating Revenue</b>	<b>5,793</b>	<b>5,965</b>	<b>6,142</b>
<b>Expenditure</b>			
Employee expenses	183	188	194
Materials and services	5,066	5,218	5,375
Depreciation expenses	230	237	244
Finance and borrowing costs	100	103	106
<b>Total Operating Expenses</b>	<b>5,579</b>	<b>5,746</b>	<b>5,919</b>
<b>Operating Surplus/(Deficit)</b>	<b>214</b>	<b>219</b>	<b>223</b>
<b>Capital Income</b>			
Contributions from developers	-	-	-
Capital grants and subsidies	-	-	-
Profit/(Loss) on sale of asset	-	-	-
Interest on constrained works	-	-	-
<b>Net Result</b>	<b>214</b>	<b>219</b>	<b>223</b>



## Statement of Appropriations by Fund For the year ended 30 June 2025

	WASTE		
	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the Income Statement	214	219	223
	<u>214</u>	<u>219</u>	<u>223</u>
<b>Transfers (to) from capital account:</b>			
General revenue used for capital purposes	-	-	-
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) capital grants, subsidies and contributions	-	-	-
<b>Retained surplus available for transfer to reserves</b>	<u>214</u>	<u>219</u>	<u>223</u>
Transfers (to) from reserves for future funding purposes:	(214)	(219)	(223)
<b>Retained surplus (deficiency) available for general funding</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

## Capital Funding Statement by Fund For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
<b>Sources of capital funding</b>			
General revenue used for capital purposes	-	-	-
Other capital revenue sources:			
External Loan monies expended	-	-	-
Funded depreciation and amortisation	110	-	-
Proceeds from the sale of capital assets	-	-	-
Transfers from capital reserve	90	-	-
Constrained grants, subsidies and contributions	-	-	-
Constrained public contributions reserve	-	-	-
	<u>200</u>	<u>-</u>	<u>-</u>
<b>Application of capital funding</b>			
Non current capital assets	200	-	-
Principal loan redemptions :			
Queensland Treasury Corporation	-	-	-
	<u>200</u>	<u>-</u>	<u>-</u>



## STATEMENTS BY FUND - WASTEWATER

### Income Statement by Fund For the year ended 30 June 2025

	WASTEWATER		
	Budget	Budget	Budget
	2024/25	2025/26	2026/27
	\$ '000	\$ '000	\$ '000
<b>Revenue</b>			
Rates and utility charges	6,452	6,646	6,845
Less discounts and pensioner remissions	-	-	-
Net rates and utility charges	6,452	6,646	6,845
Fees and charges	71	73	75
Operating grants and subsidies	-	-	-
Operating contributions	-	-	-
Interest revenue	100	-	-
Works for third parties	-	-	-
Other revenue	-	-	-
<b>Total Operating Revenue</b>	<b>6,623</b>	<b>6,719</b>	<b>6,920</b>
<b>Expenditure</b>			
Employee expenses	698	719	741
Materials and services	2,011	2,071	2,133
Depreciation expenses	1,734	1,786	1,840
Finance and borrowing costs	99	92	84
<b>Total Operating Expenses</b>	<b>4,542</b>	<b>4,668</b>	<b>4,798</b>
<b>Operating Surplus/(Deficit)</b>	<b>2,081</b>	<b>2,050</b>	<b>2,123</b>
<b>Capital Income</b>			
Contributions from developers	-	-	-
Capital grants and subsidies	2,700	-	-
Profit/(Loss) on sale of asset	-	-	-
Interest on constrained works	-	-	-
	2,700	-	-
<b>Net Result</b>	<b>4,781</b>	<b>2,050</b>	<b>2,123</b>



## Statement of Appropriations by Fund For the year ended 30 June 2025

	WASTEWATER		
	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the Income Statement	4,781	2,050	2,123
	<u>4,781</u>	<u>2,050</u>	<u>2,123</u>
<b>Transfers (to) from capital account:</b>			
(Profit) loss on sale of capital assets	-	-	-
General revenue used for capital purposes	(235)	(242)	(249)
Net capital account transfers	<u>(235)</u>	<u>(242)</u>	<u>(249)</u>
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) capital grants, subsidies and contributions	(2,700)	-	-
<b>Retained surplus available for transfer to reserves</b>	<u>1,846</u>	<u>1,808</u>	<u>1,874</u>
Transfers (to) from reserves for future funding purposes:	(1,846)	(1,808)	(1,874)
<b>Retained surplus (deficiency) available for general funding</b>	<u>-</u>	<u>-</u>	<u>-</u>

## Capital Funding Statement by Fund For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
	<b>Sources of capital funding</b>		
General revenue used for capital purposes	235	242	249
Other capital revenue sources:			
External Loan monies expended	-	-	-
Funded depreciation and amortisation	1,021	2,186	4,244
Proceeds from the sale of capital assets	-	-	-
Transfers from capital reserve	1,282	15,000	4,244
Constrained grants, subsidies and contributions	2,700	-	-
Constrained public contributions reserve	1,591	-	-
	<u>6,829</u>	<u>17,428</u>	<u>8,737</u>
<b>Application of capital funding</b>			
Non current capital assets	6,594	17,186	8,488
Principal loan redemptions :			
Queensland Treasury Corporation	235	242	249
	<u>6,829</u>	<u>17,428</u>	<u>8,737</u>



## STATEMENTS BY FUND – WATER

### Income Statement by Fund For the year ended 30 June 2025

	WATER		
	Budget	Budget	Budget
	2024/25	2025/26	2026/27
	\$ '000	\$ '000	\$ '000
<b>Revenue</b>			
Rates and utility charges	8,759	9,022	9,292
Less discounts and pensioner remissions	-	-	-
Net rates and utility charges	8,759	9,022	9,292
Fees and charges	75	77	80
Operating grants and subsidies	87	90	92
Operating contributions	-	-	-
Interest revenue	50	20	-
Works for third parties	-	-	-
Other revenue	30	31	32
<b>Total Operating Revenue</b>	<b>9,001</b>	<b>9,240</b>	<b>9,496</b>
<b>Expenditure</b>			
Employee expenses	1,284	1,323	1,362
Materials and services	3,448	3,551	3,658
Depreciation expenses	1,488	1,533	1,579
Finance and borrowing costs	-	-	-
<b>Total Operating Expenses</b>	<b>6,220</b>	<b>6,407</b>	<b>6,599</b>
<b>Operating Surplus/(Deficit)</b>	<b>2,781</b>	<b>2,833</b>	<b>2,897</b>
<b>Capital Income</b>			
Contributions from developers	-	-	-
Capital grants and subsidies	2,245	-	-
Profit/(Loss) on sale of asset	-	-	-
Interest on constrained works	-	-	-
	2,245	-	-
<b>Net Result</b>	<b>5,026</b>	<b>2,833</b>	<b>2,897</b>



## Statement of Appropriations by Fund For the year ended 30 June 2025

	WATER		
	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the Income Statement	5,026	2,833	2,897
	<u>5,026</u>	<u>2,833</u>	<u>2,897</u>
<b>Transfers (to) from capital account:</b>			
(Profit) loss on sale of capital assets	-	-	-
General revenue used for capital purposes	-	-	-
Net capital account transfers	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) capital grants, subsidies and contributions	(2,245)	-	-
	<u>(2,245)</u>	<u>-</u>	<u>-</u>
<b>Retained surplus available for transfer to reserves</b>	<b>2,781</b>	<b>2,833</b>	<b>2,897</b>
	<u>2,781</u>	<u>2,833</u>	<u>2,897</u>
Transfers (to) from reserves for future funding purposes:	(2,781)	(2,833)	(2,897)
	<u>(2,781)</u>	<u>(2,833)</u>	<u>(2,897)</u>
<b>Retained surplus (deficiency) available for general funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>-</u>	<u>-</u>	<u>-</u>

## Capital Funding Statement by Fund For the year ended 30 June 2025

	Budget 2024/25 \$ '000	Budget 2025/26 \$ '000	Budget 2026/27 \$ '000
	<b>Sources of capital funding</b>		
General revenue used for capital purposes	-	-	-
Other capital revenue sources:			
External Loan monies expended	-	-	-
Funded depreciation and amortisation	1,401	3,007	6,224
Proceeds from the sale of capital assets	-	-	-
Transfers from capital reserve	1,442	15,000	6,223
Constrained grants, subsidies and contributions	2,244	-	-
Constrained public contributions reserve	1,095	-	-
	<u>6,182</u>	<u>18,007</u>	<u>12,447</u>
<b>Application of capital funding</b>			
Non current capital assets	6,182	18,007	12,447
Principal loan redemptions :			
Queensland Treasury Corporation	-	-	-
	<u>6,182</u>	<u>18,007</u>	<u>12,447</u>



## STATEMENT BY FUND – BENEFITED AREA

### Income Statement by Fund For the year ended 30 June 2025

	BENEFITED AREA		
	Budget 2024/25 \$	Budget 2025/26 \$	Budget 2026/27 \$
<b>Revenue</b>			
Rates and utility charges	124	128	132
Less discounts and pensioner remissions	-	-	-
Net rates and utility charges	124	128	132
Fees and charges	-	-	-
Operating grants and subsidies	-	-	-
Operating contributions	-	-	-
Interest revenue	-	-	-
Works for third parties	-	-	-
Other revenue	-	-	-
<b>Total Operating Revenue</b>	<b>124</b>	<b>128</b>	<b>132</b>
<b>Expenditure</b>			
Employee expenses	-	-	-
Materials and services	48	49	51
Depreciation expenses	-	-	-
Finance and borrowing costs	-	-	-
<b>Total Operating Expenses</b>	<b>48</b>	<b>49</b>	<b>51</b>
<b>Operating Surplus/(Deficit)</b>	<b>76</b>	<b>78</b>	<b>81</b>
<b>Capital Income</b>			
Contributions from developers	-	-	-
Capital grants and subsidies	-	-	-
Profit/(Loss) on sale of asset	-	-	-
Interest on constrained works	-	-	-
<b>Net Result</b>	<b>76</b>	<b>78</b>	<b>81</b>





## Statement of Appropriations by Fund For the year ended 30 June 2025

Retained surplus (deficiency) from prior years  
Net result for the period from the income Statement

### Transfers (to) from capital account:

General revenue used for capital purposes  
Net capital account transfers

Transfer from (to) the constrained works reserve  
Transfer from (to) capital grants, subsidies and contributions

### Retained surplus available for transfer to reserves

Transfers (to) from reserves for future funding purposes:

### Retained surplus (deficiency) available for general funding

	BENEFITED AREA		
	Budget 2024/25 \$	Budget 2025/26 \$	Budget 2026/27 \$
Retained surplus (deficiency) from prior years	-	-	-
Net result for the period from the income Statement	76	78	81
	76	78	80
General revenue used for capital purposes	-	-	-
Net capital account transfers	-	-	-
Transfer from (to) the constrained works reserve	-	-	-
Transfer from (to) capital grants, subsidies and contributions	-	-	-
Retained surplus available for transfer to reserves	76	78	80
Transfers (to) from reserves for future funding purposes:	(76)	(78)	(80)
Retained surplus (deficiency) available for general funding	-	-	-

## Capital Funding Statement by Fund For the year ended 30 June 2025

### Sources of capital funding

General revenue used for capital purposes  
Other capital revenue sources:  
External Loan monies expended  
Funded depreciation and amortisation  
Proceeds from the sale of capital assets  
Transfers from capital reserve  
Constrained grants, subsidies and contributions  
Constrained public contributions reserve

### Application of capital funding

Non current capital assets  
Principal loan redemptions :  
Queensland Treasury Corporation

	Budget 2024/25 \$	Budget 2025/26 \$	Budget 2026/27 \$
General revenue used for capital purposes	-	-	-
External Loan monies expended	-	-	-
Funded depreciation and amortisation	-	-	-
Proceeds from the sale of capital assets	-	-	-
Transfers from capital reserve	-	-	-
Constrained grants, subsidies and contributions	-	-	-
Constrained public contributions reserve	-	-	-
Non current capital assets	-	-	-
Principal loan redemptions :	-	-	-
Queensland Treasury Corporation	-	-	-



# LONG TERM FINANCIAL FORECAST

	Budget 30-Jun-25 \$'000	30-Jun-26 \$'000	30-Jun-27 \$'000	30-Jun-28 \$'000	30-Jun-29 \$'000	30-Jun-30 \$'000	30-Jun-31 \$'000	30-Jun-32 \$'000	30-Jun-33 \$'000	30-Jun-34 \$'000
<b>Operating Revenue</b>										
General rates	23,516	24,221	24,948	25,697	26,467	27,261	28,079	28,922	29,789	30,683
Special and Separate rates/charges	313	322	332	342	352	363	374	385	396	408
Water	8,759	9,022	9,292	9,571	9,858	10,154	10,459	10,772	11,096	11,429
Sewerage	6,452	6,646	6,845	7,050	7,262	7,480	7,704	7,935	8,173	8,418
Waste management	4,798	4,942	5,090	5,243	5,400	5,562	5,729	5,901	6,078	6,260
Total rates and utility charge revenue	43,838	45,153	46,508	47,903	49,340	50,820	52,345	53,915	55,533	57,199
less: discounts & pensioner remissions	(2,399)	(2,471)	(2,545)	(2,621)	(2,700)	(2,781)	(2,864)	(2,950)	(3,039)	(3,130)
Net rates and utility charges	41,439	42,682	43,963	45,282	46,640	48,039	49,481	50,965	52,494	54,069
Fees and charges	2,076	2,138	2,202	2,269	2,337	2,407	2,479	2,553	2,630	2,709
Works for Third Parties	2,070	2,132	2,196	2,262	2,330	2,400	2,472	2,546	2,622	2,701
Operating grants and subsidies	9,272	9,550	9,837	10,132	10,436	10,749	11,071	11,403	11,745	12,098
Operating Contributions	54	56	57	59	61	63	64	66	68	70
Interest received	678	580	560	560	560	560	560	560	560	560
Other operating revenue	1,267	1,305	1,344	1,384	1,426	1,469	1,513	1,558	1,605	1,653
<b>Total operating revenue</b>	<b>56,856</b>	<b>58,443</b>	<b>60,159</b>	<b>61,947</b>	<b>63,789</b>	<b>65,686</b>	<b>67,640</b>	<b>69,652</b>	<b>71,725</b>	<b>73,860</b>
<b>Capital Revenue</b>										
Grants, subsidies, donations	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) on sale of asset	-	-	-	-	-	-	-	-	-	-
Contributions from Developers	-	-	-	-	-	-	-	-	-	-
<b>Total capital revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>56,856</b>	<b>58,443</b>	<b>60,159</b>	<b>61,947</b>	<b>63,789</b>	<b>65,686</b>	<b>67,640</b>	<b>69,652</b>	<b>71,725</b>	<b>73,860</b>
<b>Operating Expenses</b>										
Employee benefits	19,740	20,332	20,942	21,570	22,218	22,884	23,571	24,278	25,006	25,756
Materials and services	19,129	19,703	20,294	20,903	21,530	22,176	22,841	23,526	24,232	24,959
Depreciation and amortisation	11,969	12,328	12,698	13,079	13,471	13,875	14,292	14,720	15,162	15,617
Finance costs	339	333	327	322	317	311	306	300	293	288
Total operating expenses	51,177	52,697	54,261	55,874	57,535	59,246	61,009	62,824	64,693	66,620
<b>Net result attributable to Council</b>	<b>5,679</b>	<b>5,747</b>	<b>5,898</b>	<b>6,074</b>	<b>6,254</b>	<b>6,440</b>	<b>6,630</b>	<b>6,828</b>	<b>7,031</b>	<b>7,240</b>
<b>Surplus/(Deficit) from operations</b>	<b>5,679</b>	<b>5,747</b>	<b>5,898</b>	<b>6,074</b>	<b>6,254</b>	<b>6,440</b>	<b>6,630</b>	<b>6,828</b>	<b>7,031</b>	<b>7,240</b>
<b>Capital works program expenditure</b>										
Community Equity										
Total Assets	813,985	820,365	826,908	837,115	845,678	854,643	864,138	873,190	882,582	892,459
Total Liabilities	15,140	14,773	14,417	14,045	13,677	13,293	12,900	12,489	12,083	11,658
<b>Total Community Equity</b>	<b>798,845</b>	<b>805,592</b>	<b>812,491</b>	<b>823,070</b>	<b>832,000</b>	<b>841,349</b>	<b>851,238</b>	<b>860,701</b>	<b>870,499</b>	<b>880,801</b>



## FINANCIAL SUSTAINABILITY RATIOS

Type	Measure	Target	Budget			Forecast							
			30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	
Financial Capacity	Council-Controlled Revenue*	N/A	76.5%	76.7%	76.7%	76.8%	76.8%	76.8%	76.8%	76.8%	76.8%	76.9%	76.9%
	Population on Growth*	N/A	0.8%										
Operating Performance	Operating Surplus Ratio	Greater than 0%	10.0%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
	Operating Cash Ratio	Greater than 0%	31.3%	31.2%	31.1%	31.1%	31.1%	31.1%	31.1%	31.1%	31.1%	31.0%	31.0%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	20.1										
Asset Management	Asset Sustainability Ratio	Greater than 80%	89%	349%	109%	102%	102%	105%	106%	106%	134%	107%	108%
	Asset Consumption Ratio	Greater than 60%	66%	68%	68%	67%	66%	65%	64%	64%	64%	63%	62%
	Asset Renewal Funding Ratio*	Commence 2025/26											
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1

\* contextual ratios and not subject to audit



## COUNCIL BUSINESS ACTIVITIES

### National Competition Policy

For the budgeted year ended 30 June 2025

	Water services 2024/25 (\$'000)	Wastewater services 2024/25 (\$'000)	Waste management 2024/25 (\$'000)	Laboratory services 2024/25 (\$'000)	Building services 2024/25 (\$'000)
Revenues for services provided to the Council	300	53	170	-	-
Revenues for services provided to external clients	8,914	6,623	5,792	-	2
Community service obligations	-	-	-	-	-
<b>Total Revenue</b>	<b>9,214</b>	<b>6,676</b>	<b>5,962</b>	<b>-</b>	<b>2</b>
Less: Expenditure	6,531	4,594	5,749	162	2
<b>Surplus/(Deficit)</b>	<b>2,683</b>	<b>2,082</b>	<b>213</b>	<b>(162)</b>	<b>-</b>



# REVENUE STATEMENT



## INTRODUCTION

This Revenue Statement has been prepared in accordance with section 104 of the *Local Government Act 2009* (Qld) and sections 169 and 172 of the *Local Government Regulation 2012* (Qld).

This statement outlines and explains the revenue raising measures adopted by the Mareeba Shire Council in the preparation of its Budget for the 2024/25 financial year.

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

## LEGISLATIVE REQUIREMENTS

Section 104 of the *Local Government Act 2009* (Qld) requires that a local government must comply with the requirements prescribed under a regulation regarding the financial management documents which includes an annual budget and a revenue statement.

Section 169 of the *Local Government Regulation 2012* (Qld) requires that a local government must prepare a revenue statement each financial year. Section 172(1) of the *Local Government Regulation 2012* (Qld) requires that a revenue statement must state the following:

- a) If the local government levies differential general rates-
  - i) The rating categories for rateable land in the local government area; and
  - ii) A description of each rating category; and
- b) If the local government levies special rates or charges for a joint government activity-a summary of the terms of the joint government activity; and
- c) If the local government fixes a cost-recovery fee-the criteria used to decide the amount of the cost-recovery fee; and
- d) If the local government conducts a business activity on a commercial basis the criteria used to decide the amount of the charges for the activity's goods and services.

Section 172(2) of the *Local Government Regulation 2012* (Qld) requires that the revenue statement for a financial year must include the following information for the financial year:

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



## DIFFERENTIAL GENERAL RATES

Differential general rates are levied on all rateable parcels of land throughout the Shire to cover the operational, maintenance and capital expenditures associated with the governance and administration of the Council. These rates support the provision of general works and services including but not limited to:

- construction, maintenance and management of roads, bridges and footpaths;
- economic development;
- community development and engagement;
- disaster management;
- public parks, gardens, playgrounds, recreation areas and swimming pools;
- health, town planning and building services;
- community facilities and council buildings;
- animal control, pest and biodiversity protection;
- environmental management;
- libraries.

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

In an endeavour to achieve the equitable levying of general rates and considering the diverse land use and location across the Shire, Council has determined to make and levy differential general rates on rateable land within the Mareeba Shire Council local government area in respect of the 2024/25 financial year. This decision is in accordance with sections 80 and 81 of the *Local Government Regulation 2012* (Qld). The rateable value upon which the differential general rates are to be levied is based on the valuation, as determined by the Department of Resources, or in the case of mining claims as per section 79 of the *Local Government Regulation 2012* (Qld).

In deciding how that revenue is raised, Council has taken into account many factors, including:

- The principles outlined in its adopted Revenue Policy;
- The rateable value of the land;

The primary criterion adopted by Council for the purpose of categorising the rateable land within the Shire is that the categorisation should reflect the predominant land use of the property. Within each predominant land use of some categories, the land has been further categorised according to valuation.

For newly subdivided vacant land, rates and charges shall be levied proportionally for the unexpired part of the year from the date the plan of subdivision is lodged at the Titles Office, or from the date of utility connections to the respective parcel of land, whichever date is the earlier.

For 2024/25, there will be 50 differential rating categories. Details of these differential rating categories are as follows:

### Category A – Residential (Urban)

#### General Description for Category A

All land that is used for single unit residential purposes, or any other rateable land not otherwise categorised including:

- properties where the Building Unit Plan, Group Title Plan or Community Title Scheme is lodged under the *Body Corporate and Community Management Act 1997* with an area less than or equal to 1,000m<sup>2</sup>; and
- all residential land inside of the urban nodes.



Category	Description	Rate in the Dollar	Minimum General Rate
A1	As per the General Description for Category A and having a valuation from \$0 to \$90,000.	0.01650	\$1,273.00
A2	As per the General Description for Category A and having a valuation from \$90,001 to \$140,000.	0.01101	\$1,486.00
A3	As per the General Description for Category A and having a valuation from \$140,001 to \$240,000.	0.00950	\$1,542.00
A4	As per the General Description for Category A and having a valuation greater than \$240,000.	0.00827	\$2,281.00

## Category B – Multi Unit

### General Description for Category B

All land used for multi-unit dwellings and flats excluding properties where the Building Unit Plan, Group Title Plan or Community Title Scheme is registered under the *Body Corporate and Community Management Act 1997*.

Category	Description	Rate in the Dollar	Minimum General Rate
B2	As per the General Description for Category B and comprising of 2 Units / Flats.	0.01274	\$1,273.00
B3	As per the General Description for Category B and comprising of 3 Units / Flats.	0.01274	\$1,910.00
B4	As per the General Description for Category B and comprising of 4 Units / Flats.	0.01274	\$2,547.00
B5	As per the General Description for Category B and comprising of 5 Units / Flats.	0.01274	\$3,184.00
B6	As per the General Description for Category B and comprising of 6 Units / Flats.	0.01274	\$3,821.00
B7	As per the General Description for Category B and comprising of 7 Units / Flats.	0.01274	\$4,458.00
B8	As per the General Description for Category B and comprising of 8 Units / Flats.	0.01274	\$5,095.00
B9	As per the General Description for Category B and comprising of 9 Units / Flats.	0.01274	\$5,732.00
B10	As per the General Description for Category B and comprising of 10 Units / Flats.	0.01274	\$6,369.00
B11	As per the General Description for Category B and comprising of 11 Units / Flats.	0.01274	\$7,006.00
B12	As per the General Description for Category B and comprising of 12 Units / Flats.	0.01274	\$7,643.00
B13	As per the General Description for Category B and comprising of 13 Units / Flats.	0.01274	\$8,280.00
B14	As per the General Description for Category B and comprising of 14 Units / Flats	0.01274	\$8,917.00
B15	As per the General Description for Category B and comprising of 15 Units / Flats	0.01274	\$9,554.00
B16	As per the General Description for Category B and comprising of 16 Units / Flats	0.01274	\$10,191.00
B17	As per the General Description for Category B and comprising of 17 or more Units / Flats	0.01274	\$10,828.00





## Category C – Non-Residential

All other non-residential land, including:

- Properties used for the primary purpose of Workers Accommodation; and
- Land included within a Building Unit Plan, Group Title Plan or Community Title Scheme registered under the *Body Corporate and Community Management Act 1997* that operates as a commercial business e.g. unit of shops, holiday villas, etc.

For clarity, this category does not include land categorised under categories D, E1-E4, H, I1-I3, J, K, L1-L5, P, Q and R.

Category	Rate in the Dollar	Minimum General Rate
C	0.01506	\$1,462.00

## Category D – Major Drive-in Shop or Shopping Centre

All land used for a drive-in shop or shopping centre with a rateable valuation greater than or equal to \$1,000,000.

Category	Rate in the Dollar	Minimum General Rate
D	0.02311	\$37,885.00

## Category E – Mining Lease / Claim

### General Description for Category E

All land that is a mining lease or a mining claim used for prospecting, developing or use as a mine as defined in the *Mineral Resources Act 1989*.

Category	Description	Rate in the Dollar	Minimum General Rate
E1	As per the General Description for Category E, where no operators or employees reside on the land, and where the mining use employs less than 5 employees.	0.07014	\$642.00
E2	As per the General Description for Category E, where one or more of the operators or employees reside on the land and where the mining use employs less than 5 employees.	0.09143	\$1,273.00
E3	As per the General Description for Category E, where the mining use employs between 5 and 20 employees.	0.43824	\$66,574.00
E4	As per the General Description for Category E, where the mining use employs over 20 employees.	0.87644	\$133,148.00

## Category F – Primary Production

All land area which is predominately used for primary production purposes other than those properties defined as category G1 or G2 (Large Grazing Properties).

Category	Rate in the Dollar	Minimum General Rate
F	0.00931	\$1,923.00



## Category G – Large Grazing Properties

### General Description for Category G

All land that is used for the primary purpose of raising livestock and land area exceeds 5,000 hectares.

Category	Description	Rate in the Dollar	Minimum General Rate
G1	As per the General Description for Category G and having a valuation from \$0 to \$8,000,000.	0.00658	\$3,431.00
G2	As per the General Description for Category G and having a valuation greater than \$8,000,000.	0.00458	\$52,640.00

## Category H – Specialty Industries

All land used for the slaughtering and processing of poultry.

Category	Rate in the Dollar	Minimum General Rate
H	0.03157	\$58,519.00

## Category I – Extractive Industry (Quarry)

### General Description for Category I

All land used or capable of being used for extractive industry purposes.

Category	Description	Rate in the Dollar	Minimum General Rate
I1	As per the General Description for Category I, and where the quantity of material capable of being extracted and/or screened is up to a maximum of 5,000 tonnes per annum.	0.00854	\$660.00
I2	As per the General Description for Category I, and where the quantity of material capable of being extracted and/or screened is between 5,001 tonnes and 100,000 tonnes per annum.	0.00170	\$724.00
I3	As per the General Description for Category G, and where the quantity of material capable of being extracted and/or screened is greater than 100,000 tonnes per annum.	0.00064	\$790.00

## Category J – Heavy Industry – Sugar Mill

Land used for a sugar mill.

Category	Rate in the Dollar	Minimum General Rate
J	0.36400	\$105,560.00



## Category K – Heavy Industry – Waste Facility

Land used for a large commercial waste facility.

Category	Rate in the Dollar	Minimum General Rate
K	0.26666	\$81,333.00

## Category L – Renewable Energy

### General Description for Category L

All land used for renewable energy generation.

Category	Criteria	Rate in the Dollar	Minimum General Rate
L1	As per the General Description for Category L, and where the combined output capacity is capable of up to a maximum of 49 MW.	0.01005	\$19,956.00
L2	As per the General Description for Category L, and where the combined output capacity is capable of between 50 MW and 99 MW.	0.01005	\$56,469.00
L3	As per the General Description for Category L, and where the combined output capacity is capable of between 100 MW and 149 MW.	0.01005	\$108,560.00
L4	As per the General Description for Category L, and where the combined output capacity is capable of between 150 MW and 199 MW.	0.01005	\$119,749.00
L5	As per the General Description for Category L, and where the combined output capacity is capable of 200 MW or greater.	0.01005	\$182,475.00

## Category M – Residential (Rural)

### General Description for Category M

All residential land outside of the urban nodes, or all land where the Building Unit Plan or Group Titles Plan is registered under the *Body Corporate and Community Management Act 1997* with an area exceeding 1,000m<sup>2</sup>, other than land that is categorised as Category F (Primary Production).

Category	Description	Rate in the Dollar	Minimum General Rate
M1	As per the General Description for Category M and having a valuation from \$0 to \$99,000.	0.01686	\$1,273.00
M2	As per the General Description for Category M and having a valuation from \$99,001 to \$145,000.	0.01350	\$1,669.00
M3	As per the General Description for Category M and having a valuation from \$145,001 to \$220,000.	0.01006	\$1,959.00
M4	As per the General Description for Category M and having a valuation greater than \$220,000.	0.00894	\$2,215.00



## Category N – Unused land

All vacant land in the localities of Watsonville, Irvinebank, Mt Albion, Thornborough, Stannary Hills, Chillagoe, Dimbulah and Mungana that is not used for any purpose and is not included in any other category.

Category	Rate in the Dollar	Minimum General Rate
N	1.01000	Nil

## Category O – Multi-residential Gated Resorts

All land used for residential resorts or other similar purposes within a gated area.

Category	Rate in the Dollar	Minimum General Rate
O	0.02032	\$94,202.00

## Category P – Cable Car Terminal

All land used as a cable car terminal.

Category	Rate in the Dollar	Minimum General Rate
P	0.14553	\$95,000.00

## Category Q – Industrial

All land used for industrial purposes such as light industry, general industry, noxious or offensive industry, utilities (power, telecommunications, water/sewerage), except land included in Categories E1-E4, H, I1-I3, J, K and L.

Category	Rate in the Dollar	Minimum General Rate
Q	0.01520	\$1,475.00

## Category R – Transport and Storage

All land used for transport and storage purposes such as warehouse, bulk stores, transport terminal for freight and/or passengers, service stations, builders or contractor's yards except land included in Category P.

Category	Rate in the Dollar	Minimum General Rate
R	0.01533	\$1,488.00

## Category S – Approved Subdividers

All land to which sections 49 to 51 of the *Land Valuation Act 2010* and section 77 (3) of the *Local Government Regulation 2012 (Qld)* apply.

Category	Rate in the Dollar	Minimum General Rate
S	0.01650	Nil



## Minimum General Rates

A minimum general rate has been set for each category that considers the minimum cost per annum of providing common services to every ratepayer as well as general administration costs.

Council exempts all land subject to concessional valuation in accordance with the provisions of section 49 of the *Land Valuation Act 2010* from the Minimum General Rate under Section 77 (3) of the *Local Government Regulation 2012 (Qld)*.

## Limitation of Increase in Rates or Charges

For 2024/25, Council will not be resolving, pursuant to section 116 of the *Local Government Regulation 2012 (Qld)*, to limit the increase of any rates or charges.

## Objection to Rating Categorisation

In accordance with Chapter 4, Part 5, Division 4 of the *Local Government Regulation 2012 (Qld)*, owners of rateable land have the right of objection to the category their land is included in. All objections shall be made to the Chief Executive Officer, Mareeba Shire Council within 30 days after the date of issue of the rate notice.

The only basis for objection shall be that at the date of issue of the rate notice, having regard to the description adopted by Council, the land should be in another category. If an owner is aggrieved by the decision of the Chief Executive Officer, the owner may appeal to the Land Court against the decision.

## SPECIAL RATES AND CHARGES

Special Rates are levied on specified parcels of land which will benefit from the works or services to be provided by the revenue received from the special rates. Some examples of works or services to be provided may include road, footpath and drainage construction and repairs, car parking, beautification works, promotional activities, street furniture and decorations, economic and tourism development activities, and bridge construction.

Special Charges are levied on specified parcels of land which will specially contribute to the need to, benefit from or will have special access to services, facilities or activities provided or undertaken by the Council or are levies collected by Council on behalf of third parties, including those that run Volunteer Brigade operations, tourism promotion, improved community services, road upgrading, provision of recreation facilities, water supply extension and provision of sewerage services.

In accordance with section 94 of the *Local Government Regulation 2012 (Qld)*, Council has adopted an Overall Plan and/or an Annual Implementation Plan for each of the following special charge and rates. Refer to Appendices 1 to 5 in this document.

Following are the details of the special rates and charges for 2024/25.

### Special Charge - Irvinebank Reservoir Water Supply Benefited Area

This special charge of \$440.00 per property will be levied on all properties in the Irvinebank Water Benefited Area to cover the costs of operation and maintenance associated with delivering water from the Ibis Dam to the town reservoirs. Refer to Overall Plan in Appendix 1.



## Special Charge - Irvinebank Township Water Supply Benefited Area

This special charge of \$50.00 per property will be levied on all properties in the Irvinebank Water Benefited Area for the purpose of raising funds for operation and the maintenance of the water reticulation system from the town reservoirs to the properties. Refer to Overall Plan in Appendix 2.

## Special Rate - Mareeba Benefited Area

This special rate is levied on properties in the Mareeba Benefited Area to fund projects including but not limited to road, drainage, footpath construction and repair, beautification works, promotional activities, economic and tourism development, street furniture and decorations. Refer to Overall Plan in Appendix 3.

Category	Rate in Dollar of valuation
Mareeba Benefited Area 1	\$0.00259
Mareeba Benefited Area 2	\$0.00178
Mareeba Benefited Area 3	\$0.00073

## Special Charge - Extractive Industry Road Contribution

This special charge is levied on all land used for extractive industry properties to fund road construction and repair; and drainage construction and repair within the Shire, excluding:

- Properties that have an extractive infrastructure agreement with Council; or
- Neighbouring properties with the same ratepayer and only one extractive industry operation being run from these properties in total.

Refer to Overall Plan in Appendix 4.

Category	Criteria	Charge
ERC1	Where the quantity of material being extracted &/or screened is up to a maximum of 5,000 tonnes per annum.	\$1,553.00
ERC2	where the quantity of material being extracted &/or screened is between 5,001 tonnes and 20,000 tonnes per annum.	\$4,658.00
ERC3	Where the quantity of material being extracted &/or screened is between 20,001 tonnes and 40,000 tonnes per annum.	\$9,311.00
ERC4	Where the quantity of material being extracted &/or screened is between 40,001 tonnes and 60,000 tonnes per annum.	\$15,520.00
ERC5	Where the quantity of material being extracted &/or screened is between 60,001 tonnes and 100,000 tonnes per annum.	\$24,831.00
ERC6	Where the quantity of material being extracted &/or screened is greater than 100,000 tonnes per annum.	\$31,038.00

## Special Charge - Volunteer Brigade Equipment and Maintenance Levy

The levying of special charges for volunteer brigade services for the following volunteer brigade areas, in accordance with section 94 of the *Local Government Regulation 2012 (Qld)* and section 128A(b) of the *Fire and Emergency Services Act 1990*, are:



Volunteer Brigades Areas	Annual Charge	Volunteer Brigades Areas	Annual Charge
Davies Creek	\$30.00	Paddy's Green	\$50.00
Hodzic Road	\$40.00	Speewah	\$20.00
Irvinebank	\$40.00	Springmount	\$60.00
Julatten	\$20.00	Walkamin	\$30.00
Koah Road	\$20.00	Walsh River	\$50.00
Kuranda Myola	\$40.00	Watsonville	\$40.00
Mount Molloy	\$20.00	Wolfram Road	\$30.00
Mutchilba	\$60.00		

These charges are provided to assist volunteer brigades to meet their costs of purchasing and maintaining equipment. A property owner shall not be required to pay more than one levy in each Volunteer Brigade area. Refer to Overall Plan in Appendix 5.

## SEPARATE CHARGES

### Local State Emergency Services Levy (Local SES Levy)

Council will levy a separate charge, in accordance with section 94 of the *Local Government Act 2009 (Qld)* and section 103 of the *Local Government Regulation 2012 (Qld)*, of \$3.30 per property for the financial year to be levied equally on all rateable properties within the Mareeba Shire. The separate charge will be called the Local State Emergency Services Levy (abbreviated to Local SES Levy) and will fund the general operations and maintenance of Local State Emergency Service Groups throughout the Mareeba Shire.

### State Government Emergency Management Levy (EML)

This is a compulsory charge that Council is required to collect on behalf of the Queensland Fire and Emergency Services (QFES) in accordance with the Fire and Emergency Services Act 1990 and Fire and Emergency Services Regulation 2011.

## UTILITY CHARGES

Utility charges are made and levied for the supply of sewerage, water and waste services. Utility charges are levied to all land within a Service Area, irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

In setting its utility charges for water, sewerage and waste management, Council maintains a user pays policy whereby the full costs of providing such services are paid by the users of those.

In accordance with section 94 of the *Local Government Act 2009 (Qld)* and section 99 of the *Local Government Regulation 2012 (Qld)* Council has resolved to raise and levy the following utility charges: -

### Sewerage Utility Charges

Sewerage utility charges are levied in respect of all land where Council deems that sewerage reticulation can be provided to such land to cover the costs of operation, maintenance and capital expenditure associated with the sewerage system. Sewerage utility charges for land where Council deems that sewerage reticulation can be provided are to be levied irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.



In respect of newly subdivided vacant land, sewerage utility charges shall be levied proportionally for the unexpired part of the year from the date the plan of subdivision is registered at the Department of Resources or from the date of sewerage connection to the respective parcel of land, whichever date is the earlier.

In respect of improvements erected during the year, sewerage charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one sewerage access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both unit and charge per unit factors for each type of structure.

The following sewerage charges will be levied on properties within the Mareeba Shire Council local government area as shown on Maps 16 to 18. These maps are titled "Sewerage Area - Kuranda", "Sewerage Area - Mareeba", "Sewerage Area - Myola".

Properties in the defined sewerage areas for the Mareeba, Kuranda and Myola areas are charged sewerage charges to fund sewage transportation and treatment costs including maintenance and provision for upgrades and replacement of the sewerage infrastructure. The charges are set to reflect the cost of the provision of sewerage services to each town and a unit base applies, the units are based on sewerage consumption equivalence factors for various land uses. The charges are levied on a per unit basis as determined by Council.

### RESIDENTIAL AND VACANT/UNCONNECTED SEWERAGE CHARGES

Type	Basis	Units	Charge
Vacant / Unconnected Land	per parcel	1	\$852.00
Single Unit Dwelling (including attached granny flat) / Outbuilding with Amenities	per parcel	1	\$1,044.00
Multiple Dwelling (including detached granny flat)	each dwelling / unit / flat	1	\$1,044.00

### NON-RESIDENTIAL SEWERAGE CHARGES – KURANDA AND MYOLA

Charge per parcel or improvement - \$348.00 per unit.

Premises Description	Units	Total Charge
<b>Accommodation</b>		
Accommodation (per room)	1.5	\$522.00
<b>Community Services / Facilities</b>		
Church and Other Religious Halls (including the Masonic Temple)	3	\$1,044.00
Community Facilities, Public Halls (Non-Specific) / Community Organisations	3	\$1,044.00
Not-for Profit Premises	3	\$1,044.00
Public Library	6	\$2,088.00
Kuranda Community Precinct	9	\$3,132.00
Kuranda Amphitheatre with Public Toilets	9	\$3,132.00
Public Swimming Pool	12	\$4,176.00





Premises Description	Units	Total Charge
<b>Education / Kindergarten / Child Care</b>		
Kindergarten	3	\$1,044.00
Private School	63	\$21,924.00
Prep to Year 12 State School	168	\$58,464.00
<b>Government</b>		
Council Depots and Offices, Telephone Exchange	3	\$1,044.00
Emergency Services – Fire	3	\$1,044.00
Council run Visitor Information Centre with Public Toilets	12	\$4,176.00
Emergency Services – Police	15	\$5,220.00
<b>Businesses / Other</b>		
Food Establishments		
• Small (takeaway or seating for less than 15 persons)	6	\$2,088.00
• Medium (seating for approximately 16 to 25 persons)	9	\$3,132.00
• Large (seating for more than 25 persons)	18	\$6,264.00
Other Business Premises/Operations (per unit/shop front)	3	\$1,044.00
Other Industrial Premises or Units	3	\$1,044.00
Large Retailers Shops / Supermarkets	6	\$2,088.00
Service Station (fuel)	12	\$4,176.00
Laundromat	15	\$5,220.00
Hotel	60	\$20,880.00
<b>Major Tourist Attractions</b>		
Butterfly Sanctuary Breeding Plant, Venom Zoo	3	\$1,044.00
Theatre	6	\$2,088.00
Birdworld, Koala Gardens, Market Stalls	12	\$4,176.00
Butterfly Sanctuary	27	\$9,396.00
Tourist Transport Hub - Skyrail/Railway Stations	60	\$20,880.00

### NON-RESIDENTIAL SEWERAGE CHARGES MAREEBA

Charge per pedestal and urinal (i.e. per unit) within sewerage area capable of being sewerage - \$1,044.00 per pedestal/urinal.

Properties identified as a Community Group classified as Type B under the Rate Rebate and Remission Policy will be charged \$1,044.00 for the first pedestal and the second and subsequent pedestals and urinals will be charged as per the table below.

Premises Description	Units	Charge per Pedestal / Urinal
<b>Accommodation</b>		
Motel (per room)	0.80	\$835.20
Boarding, Lodging, Hostels (per 4 beds)	0.80	\$835.20
Caravan Park	0.80	\$835.20
<b>Other</b>		
Garden Settlement	0.50	\$522.00
Church/Mosque	0.60	\$626.40
Rodeo Complex - Kerribee Park	0.40	\$417.60
Community Groups classified as Type B under the Rate Rebate and Remission Policy	0.20	\$208.80



## Waste Management Utility Charges

Waste Management Utility Charges contribute towards the cost of constructing, maintaining and operating landfills and refuse services. The purpose of these charges is to provide for the installation and maintenance and rehabilitation of transfer stations, waste facilities, sanitary depots, street bin cleansing, kerbside waste collections and other waste services in the local government area.

The Queensland Government has committed to ensuring the waste levy has no direct impact to households. To achieve this, Mareeba Shire Council will receive annual payments to offset the costs of the waste levy associated with residential waste.

Further information on the waste levy can be found on Council's website.

Council will levy waste management utility charges as follows for: -

- **Wheelie Bin Charge** - \$351.50 per wheelie bin service – for supplying waste collection services to premises within the waste area for the financial year; and
- **Waste Facilities Charge** - \$194.50 per assessable property – being the provision of a contribution towards the operating and managing refuse transfer stations and landfills within the Shire.

### WASTE COLLECTION CHARGE (WHEELIE BIN)

Waste Collection Utility Charges for land or structures where Council deems that a service will be supplied for each residence, flat, strata title unit, will be charged per wheelie bin service whether or not a service is rendered.

The service will be supplied to premises in the waste area which is defined as an area in which Council or Council's contractors provide a solid waste collection service as defined in Maps 4 to 15. Waste services for non-residential properties within Mareeba Shire Council are not provided.

In respect of improvements erected during the year, waste collection utility charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation.

For users, the charge will be for a weekly collection of one (1) wheelie bin. The proceeds from the charge will fund the operation of the collection service, transport management and costs of disposal of refuse collected.

### WASTE FACILITIES CHARGE

A utility charge for refuse transfer stations and landfills, to be known as the "Waste Facilities Charge" will be levied on all assessable properties within the boundaries of the Waste Facilities Charge Area as defined in Map 29. This charge will not be levied on assessable properties included within Map 29 that are categorised as differential rating category E1, E2, E3, E4, G1 or G2 as well as Lot A AP 17353 and Lot 10 AP 6995, with the exception of the below listed properties (which Council considers have reasonable access to the waste facilities funded by this utility charge):

- Lot 1 ML4798
- Lot 1 ML4919
- Lot 1 ML4867

The purpose of this charge is to provide a contribution to the operation, management and environmental compliance of refuse transfer stations and landfills in the Shire including waste education. Council is of the opinion that all assessable properties that fall within the assessable area will benefit from the provision of these solid waste facilities and services.

The budgeted cost of managing and operating the refuse transfer stations and landfills is not fully funded by this utility charge. Further funding will be provided by other charges and revenue generated at the refuse transfer stations.



## Water Utility Charges

Water utility charges are levied for land where Council deems that water can be supplied from the reticulated system and are to be levied irrespective of whether the land is vacant or occupied, and whether or not it is rateable land.

Council will levy utility charges for supplying water services on a two-part tariff system comprising of:

- **Fixed Access Charge** - to cover Council's fixed costs in supplying water to the Water Areas (i.e. the costs which do not vary with the amount of water reticulated including interest and redemption charges incurred by Council) and taking into account asset upgrades, replacements and provision of future needs of the water infrastructure; and
- **Water Usage Charge** - for each kilolitre of water consumed, to cover Council's variable costs of operating, maintaining and managing the water supply system.

Council believes that it is equitable for all users and potential users to contribute to the costs of the water supply system by way of an access charge and consumption charge. The consumption charge for water consumed conforms to the "user pays" principle.

The Two-Tier Tariff Water Charges will be levied during the 2024/25 financial year on properties located in the water areas within the Shire shown on the maps of the relevant water supply areas in Maps 30 to 35.

In circumstances where dwellings are built over the boundary line of two or more parcels and the ratepayer proves that this is the case, Council shall levy one water access charge as if it were one parcel. In the situation that Council is currently charging one access charge for two parcels with a dwelling built over the boundary line, there will be no need for the ratepayer to provide further proof.

In respect of improvements erected during the year, water charges shall be levied proportionally for the unexpired part of the year from the date council determines the improvement is ready for occupation. The tiered water usage charging system provides an incentive for water conservation.

In respect of newly subdivided vacant land, water utility charges shall be levied proportionally for the unexpired part of the year from the date the plan of subdivision is lodged at the Titles Office or from the date of water connection to the respective parcel of land, whichever date is the earlier.

### *FIXED ACCESS CHARGE*

An access charge to cover Council's fixed costs in supplying water to the Water Areas as marked on the water supply maps for the relevant towns on Maps 30 to 35 (i.e. the costs which do not vary with the amount of water reticulated including interest and redemption charges incurred by Council); taking into account asset upgrades and replacements and provision for future needs of the water infrastructure.

For the purposes of levying the Fixed Access Charge, each property will be assessed on the basis of location and whether it is used for residential, non-residential or industrial purposes. Large commercial or industrial users are defined as those properties specifically identified as being high water consumers.

The Fixed Access Charge is also applied to each separate parcel of vacant land within the water areas that is not connected to the Council's reticulated water supply system. Where a property is levied Multiple Fixed Access Charges, the first-tier limit shall increase proportionately.

Water Access charge per parcel of land or per improvement, whichever is the greater is as follows:



Classifications	Treated Water	Non-Potable Water	Other Untreated Water
Vacant Land	\$847.00	\$779.00	\$696.00
Residential	\$847.00	\$779.00	\$696.00
Non-residential / Mixed-use structures / Metered Common Properties	\$847.00	\$779.00	\$696.00
Industrial Water	\$7,543.00	N/A	N/A

A residential access charge will be levied on each parcel of land or each dwelling, whichever is the greater in number. A non-residential access charge will be levied on each parcel of land used for business purposes or each business, whichever is the greater in number.

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting both residential, and non-residential or non-standard access charges for each type of structure.

Non-Standard Fixed Water Access Charges (including Mixed-Use Structures) will apply as follows:

Classification	Charge Basis	Access Charge
Flats and or Units	For every unit / flat	1 Residential Access Charge
Motels or Self-contained Hotel Rooms	For every 3 rooms	1 Non-Residential Access Charge
Hotel Rooms & Boarding Houses (shared ablution block)	For every 4 rooms	1 Non-Residential Access Charge
Church	per parcel of land	1 Non-Residential Access Charge
Schools and Pre-schools	per parcel of land	1 Non-Residential Access Charge
Childcare and Kindergarten	per parcel of land	1 Non-Residential Access Charge
Vacant land in Village Zone	per parcel of land	1 Residential Access Charge
Residential House with detached Unit	per dwelling and per unit	1 Residential Access Charge per dwelling & 1 Residential Access Charge per Unit
Shop or Stall or Business	per shop / stall / business	1 Non-Residential Access Charge

### **WATER USAGE CHARGE**

A water usage or consumption charge which covers the variable costs of supplying water to consumers (e.g. wages, chemicals, electricity, maintenance). These charges will be applied on a two-tiered basis. The areas of Mareeba, Dimbulah, Chillagoe, Kuranda and Mount Molloy will be on a two-tier system.

Consumption of water that exceeds the quantity in Tier 1 will be subject to charges on Tier 2. Water consumption charges are based on meter readings conducted twice a year, around July 2024 and January 2025.

For the purpose of water usage charges, these will be calculated based on when the water was consumed:

- Water consumed from 1 January 2024 to 30 June 2024 will be charged at the rates applicable to 2023/2024 financial year (read in July 2024); and
- Water consumed from 1 July 2024 to 31 December 2024 will be charged at the rates applicable to 2024/2025 financial year (read in January 2025); and
- Water consumed from 1 January 2025 to 30 June 2025 will be charged at the rates applicable to 2024/2025 financial year (read in July 2025).



## Water Usage Charge per Kilotitre:

Classifications	Treated Water	Non-Potable Water	Other Untreated Water
<b>Tier Limits</b>			
First Tier Limit	0-550	0-550	0-3000
Second Tier Limit	>550	>550	>3000
<b>2023/24 Charge</b>			
First Tier Charge	\$0.8090	\$0.4664	\$0.1192
Second Tier Charge	\$1.6363	\$1.5276	\$0.5145
<b>2024/25 Charge</b>			
First Tier Charge	\$0.8495	\$0.4897	\$0.1252
Second Tier Charge	\$1.7181	\$1.6040	\$0.5402

Council may estimate the water usage for the current consumption period using all reasonable information available to Council and adjust the water consumption accordingly, particularly when water is not measured by the water meter or meter readings are unable to be obtained due to:

- Inability to locate water meter; or
- Inability to access water meter; or
- Water meter appears to be faulty (for example the occupied property has no water consumption, or it is obvious that the water meter is faulty).

The estimate will be based on the following:

- An average of the water consumption over a period of time; or
- An average of the water consumption for the duration of the high-water usage shown on the Automated Meter Reading (AMR); or
- If an average cannot be calculated, a proportion of the annual median usage for the service area, set out in the table below will be calculated and charged at the set charge per kilolitre for the corresponding billing period.

Service Area	Residential	Non-Residential
Chillagoe	216 Kl	392 Kl
Dimbulah	326 Kl	320 Kl
Kuranda	198 Kl	274 Kl
Mareeba	336 Kl	206 Kl
Mount Molloy	290 Kl	158 Kl

## Trade Waste Utility Charges

Trade waste utility charges will be levied in respect to all commercial and industrial generators discharging trade waste into Council's wastewater system in accordance with the *Water Supply (Safety and Reliability) Act 2008*, as shown on Maps 16 to 18. These charges cover the costs of annual inspections, investigations, compliance checks and providing advice and education to trade waste generators and property owners.

An annual fixed charge, which is determined by the applicable category, will be applied to each property. The charge is to recover costs associated with the management of the trade waste service including:



- Conducting site inspections, investigations and compliance checks;
- Ensuring appropriate pre-treatment devices are installed and maintained; and
- Providing advice and education to trade waste generators and property owners.

A technical and commercial risk assessment of trade waste impacts on Council's sewerage infrastructure forms the basis for categorising commercial trade waste customers and applying the relevant trade waste charges. In accordance with Council's Trade Waste Policy and Trade Waste Plan, Council will categorise trade waste customers based on their demand on the sewerage infrastructure, thereby improving the equitability of trade waste charges for this service. The categorisation and compliance requirements for each customer are consistently applied to:

- Clearly identify activities that are commercial in nature (Category 1 and 2) to delineate customers whose activities require additional management through an individual contract for Category 3, 4, or industrial customers; and
- Differentiate customers and target Council's resources towards the higher risk customers where the potential benefits to the customer and Council are the greatest.

Approved trade waste connections are allocated to the following five (5) categories in accordance with Council's Trade Waste Policy and Trade Waste Plan:

Trade Waste Category	Description	Annual Fixed Charge
Category 1	Low Risk	\$0.00
Category 2	Low - medium Risk	\$221.00
Category 3	Medium Risk	\$441.00
Category 4	High Risk	\$662.00
Industry *	Significant Risk	\$11,031.00

\* In situations where Industry have Council approval to discharge to the sewer the trade waste charge as above will apply.

In relation to the industry annual fixed base charge, consideration will be given for hardship concessions on a case-by-case basis.

For new connections, charges will be applicable on a pro rata basis for the first billing period. Council may issue supplementary rates notices for trade waste charges at any point during a financial year.

## COST RECOVERY AND OTHER FEES AND CHARGES

Council's adopted fees and charges include a mixture of cost recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's fees and charges schedule and have been determined with reference to the relevant legislation and where appropriate recover the cost of performing the function or service. Full details of fees and charges adopted by Council are available in the Council's fees and charges register on council's website.

### Criteria for Fixing of Cost Recovery Fees

Cost-recovery fees are fixed pursuant to section 97 of the *Local Government Act 2009* (Qld) and must not exceed the cost of providing the service for which the fee has been fixed. Such fees are therefore broadly based on the user pays principle, except where Council, at its discretion, decides to subsidise any fee or charge as a community service obligation. The following factors are considered when fixing cost-recovery fees:



- The nature of the service provided by the Council and in respect of which the fee has been fixed e.g. issuing an approval, consent, license, registration or other authority, giving information kept under a Local Government Act, seizing property or animals under a *Local Government Act*; or performance of a function imposed on the Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2002* or *Plumbing and Drainage Act 2018*.
- The amount of direct costs such as labour, plant and materials involved in the provision of the specific service for which the fee has been fixed e.g. the cost of labour and vehicle hire for annual inspection and licensing of food premises or the cost of stationery or electronic media for distribution of copies of Local Laws, Minutes, Budgets, Annual Financial Statements etc.
- The amount of general Council overheads consumed in the provision of the service for which the fee has been fixed e.g. office accommodation, electricity, IT facilities.
- The hours during which the service is performed e.g. the seizure of animals outside of normal work hours (at night or on weekends).
- Whether the provision of the service involves the supply of an item e.g. a dog registration tag or dangerous dog collar, or the provision of sustenance e.g. feeding of impounded animals.

Fees and Cost-recovery charges will be reviewed annually having regard to the criteria for fixing of cost-recovery charges specified elsewhere herein.

## Commercial Charges

Commercial charges are for the provision of Council services or use of Council facilities e.g. Transfer Station Waste Disposal Fees and Hire of Public Halls.

## Application of Code of Competitive Conduct - Council Business Activities

Where an activity has been nominated as compliant with the code of competitive conduct, the principles of full cost pricing have been applied. These activities include Waste Management, Water, Wastewater, Laboratory and Building Services.

## OTHER REVENUE

### Developer Contributions/Infrastructure Charges

Contributions paid by developers towards the cost of providing services to their particular development or local area e.g. roadworks; parks and gardens; water supply and sewerage.

### Grants and Subsidies

Grants and subsidies paid by other levels of government towards Council's general operational costs e.g. Financial Assistance Grant, or for Specific Capital Projects.

### Loans

Borrowings by the Council to fund specific Council projects e.g. water supply and sewerage infrastructure.

### Interest on Investment

Interest received from the investment of Council funds.



## TIME AND MANNER OF PAYMENT OF RATES AND CHARGES

All Rates and Charges are payable during specified opening hours at each of Council's Offices located at:

- 65 Rankin Street, Mareeba; or
- 18-22 Arara Street, Kuranda.

Payments may also be made electronically using BPay, Post BillPay and FlexiPay.

### Time within which Rates and Charges must be Paid

All rates and charges must be paid by the due date shown on the rate notice, which is at least thirty (30) days after the day the rate notice is issued.

### Issue of Rate Notices

In accordance with the provisions of section 107 of the *Local Government Regulation 2012* (Qld), Council has determined that rates and charges will be levied in two (2) instalments covering the periods 1 July 2024 to 31 December 2024 and 1 January 2025 to 30 June 2025.

Supplementary rates notices will be issued monthly as needed when changes affecting property rates and charges are brought to Council's attention. Examples include reconfigurations, valuation amendments, additional services and change of ownership.

If a change results in a supplementary levy notice with a net payable amount of \$50 or less, Council will not issue the notice to the ratepayer. However, Council will always issue credit adjustments regardless of the amount.

### Discount on Rates and Utility Charges for Prompt Payment

A discount of 10% per annum of differential general rates only shall be allowed, provided that all current and outstanding rates and charges (excluding all outstanding adopted infrastructure charges) are paid in full and received by Council by the due date of the rate notice.

Discount may be allowed on payments made after the due date if full payment of the overdue rates and charges have been made or will be made within the period specified by Council AND the applicant provides proof of any of the following:

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount; or
- The death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or around the time of the rates being due for discount; or

Council must be satisfied that the event was the cause of the applicant's failure to make full payment by the due date.

In addition to the allowance of discount on payments received on or before the last day of the discount period, discount will be allowed if the amount stated on the rate notice is paid under the following circumstances:

- When the rates are paid directly into Australia Post, BPay or other payment agent, on or before the last day of the discount period and proof of payment by the due date is provided by the ratepayer and confirmed by the payment file received by Council; or





- Where a ratepayer has paid the rates prior to the last day of the discount period but has short paid by less than \$10.00, the ratepayer will still be entitled to the discount; or
- Where there is an apparent accidental short payment of \$10.00 or more of the amount due (i.e. transposition error or miscalculation of net amount due arising from the payment of multiple rates notices at one time) which has been paid on or before the last day of the discount period, then discount will be allowed provided the balance is paid within five (5) business days of being advised of the shortfall.

Discount will not be allowed if the payment is dishonoured by the bank unless the rates are paid and received in full by Council by an alternative means on or before the due date.

Discount will not be allowed where a rate or charge has been purposely excluded from the payment.

## Interest on Overdue Rates and Charges

In accordance with section 133 of the *Local Government Regulation 2012* (Qld) and for the 12 months ending 30 June 2025:

- a) Council will charge interest of 12.35% per annum on overdue rates from the day which is 21 days after the day on which they become overdue; and
- b) Council will charge interest in accordance with (a) above, where a ratepayer has an approved arrangement with Council or Council's Debt Recovery Agent to pay outstanding rates and charges with arrears.

Exceptions to Interest Charges in point (a) and (b) above:

- No interest will be charged if a ratepayer has an approved arrangement with Council to clear current rates and charges without arrears under Council's Debt Recovery Policy. This exemption applies when payments result in the complete settlement of overdue rates and charges prior to the end of the current rating period (30 June or 31 December).

## Refunds of Rates and Charges Payments

Council will only refund payments of rates and charges if the property has a credit balance. A rates refund processing fee will apply, this fee will be deducted from the credit amount requested. There will be no refunds of payments if the property has a debit balance.

Any Council errors/mistakes in levying rates or charges, with the exception of special rates and charges, will only be back dated for the current financial year with a supplementary rate notice.

## Collection of Outstanding Rates and Charges

Council requires payment of rates and charges within the specified period, and it is Council's 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.

To facilitate this, Council has established administrative processes allowing for periodic payments of rates and charges. Various options, including legal action, are available for debt recovery, as outlined in Council's Debt Recovery Policy.

## Payment in Advance

Council accepts payments in advance. Interest is not payable on any credit balances held. Rates discount will apply if the entire account has been paid in full by the discount due date.



## Payment of Rates by Periodic Payments

Where, by reason of economic hardship, a ratepayer is unable to pay rates and charges due within the prescribed payment period, Council may, in lieu of resorting to legal action for recovery of these rates or charges, enter into an arrangement with the ratepayer concerned for payment of the rates and charges by periodic payments. These payments, which may be weekly, fortnightly, or monthly, must be structured to clear the account within the half-year period of issue, either by 31 December or 30 June within the financial year. Discount is not allowable where such arrangements have been entered into.

## REBATES AND CONCESSIONS ON RATES AND CHARGES

### Council Pensioner Remission

Council grants a remission of thirty percent (30%) of the differential general rates (excluding interest and other charges), up to a maximum of \$240.00 per year, to eligible pensioners who own and reside on their property within the Mareeba Shire. This remission is subject to conditions outlined in Council's Rate Rebates and Remission Policy and the Pension Remission Application Form.

### State Government Pensioner Remission

In addition to the remission allowed by Council, the State Government Scheme for Subsidisation of Rates and Charges payable to Local Authorities by Approved Pensioners is administered by the Council and under this scheme a further 20% remission is allowed to approved pensioners up to a maximum of \$200.00 per annum on rates and charges plus an additional 20% subsidy on the State Emergency Management levy.

### Rate and Charge Remission Not-for-Profit

Council will grant a remission to Council approved not-for-profit community, recreation and sporting groups based on the level of commerciality of the group in accordance with Council's conditions as set out in the Rate Rebates and Remission Policy.

#### **Type A Community Groups**

Council grants a 100% rate remission on all general rates and a 100% charge remission on Utility Charges (sewerage, waste collection, waste management and water access charges), Volunteer Brigade Equipment and Maintenance Levy and local SES Levy only, to Council approved Type A Community Groups who own or lease a property within the Mareeba Shire, excluding vacant land. This remission is subject to the conditions set out in the Rate Rebates and Remission Policy.

#### **Type B Community Groups**

Council grants a 50% rate remission, up to a maximum of \$1,000.00 on all general rates and a 20% charge remission, up to a maximum of \$200.00 on Utility Charges (sewerage, waste collection, waste management and water access charges), Volunteer Brigade Equipment and Maintenance Levy and local SES Levy only to Council approved Type B Community Groups who own or lease a property within the Mareeba Shire, excluding vacant land. This remission is subject to the conditions as set out in the Rate Rebates and Remission Policy.

#### **Water Consumption Charge Remission**

Council grants a water consumption charge remission for eligible community groups if the water consumption exceeds \$100 per annum. The remission for groups is as follows:



- Group 1 is 35% up to a maximum of \$2,000 per water access type (i.e. treated, untreated);
- Group 2 is 35% up to a maximum of \$1,000 per water access type (i.e. treated, untreated);
- Group 3 is 35% up to a maximum of \$500 per water access type (i.e. treated, untreated).

Eligibility for these remissions is subject to the conditions as outlined in the Rate Rebates and Remission Policy.

## Water and Waste Service Concession for Home Renal Dialysis

Mareeba Shire Council provides financial assistance to the property owner to offset water usage costs for the use of Home Renal Dialysis Equipment and allows for the provision of an additional waste bin service for the excess waste generated by renal patients, as detailed in the Water and Waste Concession for Home Renal Dialysis Policy.

Council will grant the following remissions to eligible residents required to operate a home renal dialysis machine in their principal place of residence, in accordance with the Water and Waste Concession for Home Renal Dialysis Policy:

- a remission on water usage charges for 7.5 kilolitres of water consumed per billing period for patients using a low volume dialysis machine, or 96 kilolitres of water consumed per billing period for patients using a conventional high-volume dialysis machine; and
- a remission of the cost of providing one additional wheelie bin waste collection service for the excess waste generated by patients undergoing home renal dialysis treatment.

## Other Remission and Deferrals

Requests for other remissions or rate deferrals will be evaluated on a case-by-case basis.



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# APPENDIXES



## **APPENDIX 1 – SPECIAL CHARGE – IRVINEBANK RESERVOIR WATER SUPPLY BENEFITED AREA**

The overall plan for the Irvinebank Reservoir Water Supply Benefited Area Special Charge is as follows:

1. The service, facility or activity funded by the special charge is the maintenance and operation of water supply equipment/infrastructure that delivers water from the Ibis Dam to the Irvinebank town reservoirs.
2. The rateable land to which the special charge is applied is as defined on Map 1 - titled "Irvinebank Water Benefited Area".
3. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge.
4. The estimated cost of carrying out the overall plan is \$183,832.00.
5. The estimated time for carrying out the overall plan is one year, concluding on 30 June 2025.

Council will levy the Irvinebank Reservoir Water Supply Benefited Area Special Charge in the amount of \$440.00 per property.



## APPENDIX 2 – SPECIAL CHARGE – IRVINEBANK TOWNSHIP WATER SUPPLY BENEFITED AREA

The overall plan for the Irvinebank Township Water Supply Benefited Area Special Charge is as follows:

1. The service, facility or activity funded by the special charge is the maintenance and operation of water supply equipment/infrastructure that delivers water from the Irvinebank town reservoirs to the properties connected to Irvinebank reticulated water supply system.
2. The rateable land to which the special charge is applied is as defined on Map 1 - "Irvinebank Water Benefited Area".
3. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge.
4. The estimated cost of carrying out the overall plan is \$3,050.00.
5. The estimated time for carrying out the overall plan is one year, concluding on 30 June 2025.

Council will levy the Irvinebank Township Water Supply Benefited Area Special Charge in the amount of \$50.00 per property.



## APPENDIX 3 – SPECIAL RATE – MAREEBA BENEFITED AREA

The overall plan for the Mareeba Benefited Area Special Rate is as follows: -

1. The service, facility or activity funded by the special rate is the undertaking of one or more of the following, but not limited to:
  - footpath construction and repair
  - roads construction and repair
  - drainage construction and repair
  - adequate car parking
  - beautification works
  - promotional activities
  - installation of street furniture and street decorations
  - economic and tourism development activities.
2. The rateable land to which the special rate is applied is all commercial land within the Mareeba locality that are categorised (pursuant to Council's differential general rating categories) as categories C, D, H, Q or R excluding vacant land, defined on Map 2 - "Mareeba Benefited Areas 1 & 2 and Map 3 - "Mareeba Benefited Area 3".
3. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special rate to different extents based on their locality.
4. The estimated cost of carrying out the overall plan is \$131,784.
5. The estimated time for carrying out the overall plan is one year, concluding on 30 June 2025.

Council will levy the Mareeba Benefited Area Special Rate as follows:

Category	Description	Rate
Mareeba Benefited Area 1	Areas coloured pink on the Benefited Area Map 2.	\$0.00259 per dollar of valuation
Mareeba Benefited Area 2	Areas coloured blue on the Benefited Area Map 2.	\$0.00178 per dollar of valuation
Mareeba Benefited Area 3	Areas coloured orange on the Benefited Area Map 3.	\$0.00073 per dollar of valuation





## APPENDIX 4 – SPECIAL CHARGE – EXTRACTIVE INDUSTRY ROAD CONTRIBUTION

The overall plan for the Extractive Industry Road Contribution Special Charge is as follows: -

1. The service, facility or activity funded by the special charge is the undertaking of road construction and repair, and drainage construction and repair to roads impacted by extractive industry operations within the Shire.
2. The rateable land to which the special charge is applied is all extractive industry operations within the Shire that are categorised (pursuant to Council's differential general rating categories) as categories I1, I2, or I3, excluding:
  - Properties that have an extractive infrastructure agreement with Council; or
  - Neighbouring properties with the same ratepayer and only one extractive industry operation in total is being operated from these properties.

Council considers that the rateable land to be levied with the special charge described above is used in a way that specifically contributes to the need for the service, facility and activity funded by this special charge at differential levels, reflecting the degree to which the land or its occupier is considered to contribute to that need.

3. The estimated cost of carrying out the overall plan is \$155,195.00.
4. The estimated time for carrying out the overall plan is one year, concluding on 30 June 2025.

Council will levy the Extractive Industry Road Contribution Special Charge as follows: -

Category	Criteria	Charge
ERC1	Where the quantity of material being extracted &/or screened is up to a maximum of 5,000 tonnes per annum.	\$1,553.00
ERC2	Where the quantity of material being extracted &/or screened is between 5,001 tonnes and 20,000 tonnes per annum.	\$4,658.00
ERC3	Where the quantity of material being extracted &/or screened is between 20,001 tonnes and 40,000 tonnes per annum.	\$9,311.00
ERC4	Where the quantity of material being extracted &/or screened is between 40,001 tonnes and 60,000 tonnes per annum.	\$15,520.00
ERC5	Where the quantity of material extracted &/or screened is between 60,001 tonnes and 100,000 tonnes per annum.	\$24,831.00
ERC6	Where the quantity of material being extracted &/or screened is greater than 100,000 tonnes per annum.	\$31,038.00



## APPENDIX 5 – SPECIAL CHARGE – VOLUNTEER BRIGADE EQUIPMENT AND MAINTENANCE

The overall plan for the Volunteer Brigade Equipment and Maintenance Special Charge is as follows: -

1. The service, facility or activity funded by the special charge is the funding of the purchase and maintenance of equipment by the respective volunteer brigades to allow them to carry out their voluntary services for the benefit of the rateable land the subject of the special charge.
2. The rateable land to which the special charge is applied is each parcel of rateable land identified on the maps for the relevant Volunteer Brigade Services Areas in Map 36 to 50.
3. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge at differential levels reflecting the degree to which the land or its occupier is considered to derive benefit.
4. The estimated cost of carrying out the overall plan is \$78,440.
5. The estimated time for carrying out the overall plan is one year, concluding on 30 June 2025.

Council will levy a special charge on all properties within the Volunteer Brigade Services Special Charge Area as per the following table: -

Volunteer Brigades Areas	Annual Charge
Davies Creek	\$30.00
Hodzic Road	\$40.00
Irvinebank	\$40.00
Julatten	\$20.00
Koah Road	\$20.00
Kuranda Myola	\$40.00
Mount Molloy	\$20.00
Mutchilba	\$60.00

Volunteer Brigades Areas	Annual Charge
Paddy's Green	\$50.00
Speewah	\$20.00
Springmount	\$60.00
Walkamin	\$30.00
Walsh River	\$50.00
Watsonville	\$40.00
Wolfram Road	\$30.00



# POLICIES



## DEBT POLICY

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

The purpose of this policy is to ensure the sound management of Council's existing and future debt.

### POLICY STATEMENT

The intent of this policy is to detail the principles upon which Council bases its decisions when considering the type of expenditure to be funded by borrowing for the financial years 2024/25 to 2033/34, the total current and projected borrowings and the ranges of periods over which they will be repaid.

### PRINCIPLES

Council will not use long-term debt to finance current operations.

Long term debt is only to be used for income producing assets or those assets that can be matched to a revenue stream. Consequently, repayments for the borrowings will be funded from the revenue streams generated by the asset acquisition in question. Consideration must also be given to the long-term financial forecast before planning new borrowings.

Council will utilise long-term borrowing only for capital improvement projects that cannot be financed from existing sources.

Capital projects are to only be undertaken after a thorough process of evaluation (including whole of life costing and risk assessment), prioritisation and review.

When Council finances capital projects through borrowings it will generally pay back the loans in a term not exceeding 20 years. However, in certain circumstances, particularly assets with long useful lives, borrowings may be for a longer period whereby repayments would match the income stream of the asset in question. Existing loans will be paid back within the fixed term provided for in the loan agreement.

Council will continue to ensure repayment schedules are well within Council's operating capability so as to ensure the Community is not burdened with unnecessary risk.

Projected Future Borrowing Predictions:

Year	Project	Term	Borrowings
2024/25	-	-	-
2025/26	-	-	-
2026/27	-	-	-
2027/28	-	-	-
2028/29	-	-	-



Year	Project	Term	Borrowings
2029/30	-	-	-
2030/31	Water Treatment Plant Upgrade	20	\$20M
2031/32	-	-	-
2032/33	-	-	-
2033/34	-	-	-

Level of Existing Debt - as at 30 June 2024, Mareeba Shire Council's outstanding loan balance is estimated to be \$6.4M.

## SCOPE

This policy applies to all borrowings of the Council.

## RELATED DOCUMENTS AND REFERENCES

*Section 192 of the Local Government Regulation 2012 (Qld)*

*Local Government Act 2009 (Qld)*

*Statutory Bodies Financial Arrangements Act 1982*

## REVIEW

It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed every year or as required by Council.



## DEBT RECOVERY POLICY

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

To establish a policy for the recovery of outstanding Rates and Charges and Sundry Debtors.

### POLICY STATEMENT

The intent of this policy is to provide procedural direction to ensure prompt follow-up and timely collection of overdue Rates and Charges and other amounts owed to Council.

### PRINCIPLES

#### RATES AND CHARGES

Rates and charges are due and payable within thirty (30) days after the date of issue of the Rate Notice.

##### Recovery Action

- For those rates and charges that are overdue by seven (7) days or more after the due date for payment stated in the Rates Notice<sup>1</sup>, a first reminder notice is to be generated and sent using the method chosen by the ratepayer for delivery of the Rates Notice (i.e. mail or email) for all properties with a debt of \$30 or greater, excluding:
  - those properties that are being monitored by Council's debt recovery agent; or
  - have a current approved arrangement to pay.
- The reminder notice will give a further fourteen (14) days to pay the outstanding amount or come to an alternative arrangement acceptable to Council.
- Should the ratepayer not make full payment or come to an acceptable alternative, the account will be referred to Council's collection agency (elected through quotation or tender).
- For those accounts where the ratepayer only has the current levy outstanding with no arrears and does not have an approved arrangement to pay with Council, the ratepayer will be issued a second reminder fourteen (14) days after the first reminder was issued.
- The reminder notice will give a further fourteen (14) days to pay the outstanding amount or come to an alternative arrangement acceptable to Council. Should the ratepayer not make full payment or come to an acceptable alternative, the account will then be referred to Council's collection agency, for all outstanding balances greater than one hundred (\$100) dollars.

<sup>1</sup> See *Local Government Regulation 2012* (Qld) s 132.



- Should a mining lease expire or be cancelled, and that mining lease still have rates and charges outstanding, the ratepayer will be forwarded immediately to Council's debt collection agency provided they are not already registered with the debt collection agency.

### **Alternative Arrangements**

- An arrangement to pay the overdue amount will be offered where payments are made on a periodic basis, of either weekly, fortnightly or monthly and on the condition that the maximum term of the arrangement clears the account within the half year period of issue, being 31 December or 30 June within the financial year.
- Upon agreement of an alternative arrangement, the ratepayer may receive from Council a letter informing them of the arrangement and the details of the payment plan.
- Should the payment plan not be met (without agreement from Council) then the payment plan is considered cancelled and full payment of the amount outstanding is due immediately and will result in:
  - a) the commencement of interest charges of 12.35% per annum on outstanding rates and charges; and
  - b) the account may be transferred to Council's collection agency for all outstanding balances greater than one hundred dollars (\$100).
- If an arrangement to pay is made after the rate notice due date, interest may be charged on the rate balance for the period from the rate notice due date up to the date the arrangement is approved.
- Should more than one payment plan be forfeited (without agreement from Council), full payment of the amount outstanding is due immediately and no more payment plans will be accepted by Council while the applicant still owns the property.

### **Outstanding Water Consumption Charges**

- **Initial Letter – Possible Installation of Flow Restriction Device (Water Usage Only)**

Council may issue an initial letter advising the possible installation of a flow restriction device to limit water usage if the outstanding debt is:

- \$500 or more in water usage charges and owing to Council; and
- There are two or more consecutive unpaid rate notices; and
- There is no suitable arrangement to pay the outstanding rates and charges, or the payment arrangement has not been adhered to.

- **Notice of Reduction of Water Supply (Water Usage Only)**

Council may issue a notice advising of the impending installation of a flow restriction device to limit water usage if the outstanding debt is:

- \$500 or more in water usage charges owing to Council; and
- At least 14 days after the issue of the initial letter advising a flow restriction device may be installed; and
- There are two or more consecutive unpaid rate notices; and
- There is no suitable arrangement to pay the outstanding rates and charges, or the payment arrangement has not been adhered to.



### Unable to Locate Ratepayer

- Should Council and the debt collection agency be unable to locate the ratepayer and the ratepayer's file has been sent to the debt collection agency twice within a 12-month period, then Council should hold action until the property falls into the three (3) year period required to sell under the *Local Government Regulation 2012 (Qld)*<sup>2</sup>.

### Legal Action

- A collection agent acting on behalf of Council will be empowered to attempt to recover the outstanding rates.
- Initially, letters of demand will be sent to outstanding ratepayers advising that Council has instructed their agency to collect the rates arrears and if payment is not made within the specified period, they will continue with legal action.
- For legal action to commence on an outstanding rates account, it must first be approved by the Manager Finance. Generally, legal accounts will only be commenced if the account is greater than \$500.
- Legal action will continue unless an acceptable payment plan is arranged or payment in full including all legal outlays is made.
- If judgement has been obtained, all payments made on outstanding rates accounts will first pay for any legal outlays prior to being applied to any outstanding rates.
- Legal action may take the form of a "Notice of Intention to Sue" or a direct "Summons" to the appropriate Court.
- Where Council is of the opinion that debt recovery through the Courts will not result in full payment of the amount outstanding, or Council has been notified that a receiver or manager has been appointed to manage the financial affairs of the ratepayer, Council may elect to wait for a rate to become overdue for three years and begin Sale of Land procedures in accordance with the *Local Government Regulation 2012 (Qld)*<sup>3</sup>.

### Delegations

The Council delegates to the Chief Executive Officer (CEO), the ability to negotiate longer payment terms with ratepayers if, in the CEO's estimation, payment causes undue hardship.

The following delegations are only to be used when administration adjustments and/or corrections are to be made; all other write offs of outstanding rates and charges are to be approved by Council.

#### *Rates & Revenue Officer Delegation*

The Chief Executive Officer (CEO) delegates to the Rates & Revenue Officer the ability to write off small amounts of outstanding rates and charges balances to the value of ten dollars (\$10).

#### *Finance Manager Delegation*

The Chief Executive Officer delegates to the Finance Manager the ability to write off amounts of rates and charges, interest, lost discount and legal costs to the value of two thousand, five hundred dollars (\$2,500).

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<sup>2</sup> Ibid ss 140, 148.

<sup>3</sup> Ibid ss 134-145.





### *Director Corporate and Community Services*

The Chief Executive Officer delegates to the Director Corporate and Community Services the ability to write off amounts of rates and charges, interest, lost discount and legal costs to the value of five thousand dollars (\$5,000).

### *Chief Executive Officer Delegation*

The Council delegates to the CEO the ability to write off amounts of rates and charges, interest, lost discount and legal costs to the value of ten thousand dollars (\$10,000).

## **OTHER RECEIVABLES**

Other receivables are those accounts receivable that are debts owed to the Council for performing works and services. These receivables do not include rates and charges or fines.

### **Recovery Action**

- For those receivables that are outstanding thirty (30) days from date of issue, an overdue reminder is marked on the end of month statement (for all debts).
- For those receivables that are outstanding sixty (60) days from date of issue, a first demand letter is to be generated and sent for all debts greater than fifty (50) dollars.
- The first demand letter is a friendly reminder to encourage the customer to pay or make contact with Council by the end of the relevant month.
- For those accounts where the amount is still outstanding ninety (90) days after the first demand letter, a second and final demand letter shall be generated advising that there is fourteen (14) days to pay the outstanding balance or come to an alternative payment arrangement acceptable to Council.
- Failure to pay the final demand letter may mean the Council shall undertake legal recovery (for all debts greater than \$50)

### **Unable to Locate Debtor.**

Should Council and the debt collection agency be unable to locate the debtor and the file has been sent to the debt collection agency twice within a 12-month period, then the balance is to be written-off in accordance with the approved delegations.

### **Delegations**

The Council delegates to the Chief Executive Officer (CEO), the ability to negotiate longer payment terms with the Sundry Debtor if, in the CEO's estimation, payment causes undue hardship.

The following delegations are only to be used when administration adjustments and/or corrections are to be made; all other write offs of outstanding amounts are to be approved by Council.

### *Rates & Revenue Officer Delegation*

The Chief Executive Officer (CEO) delegates to the Rates & Revenue Officer the ability to write off small amounts of outstanding balances to the value of ten dollars (\$10).



### *Finance Manager Delegation*

The Chief Executive Officer delegates to the Finance Manager the ability to write off amounts up to two thousand, five hundred dollars (\$2,500) for Other Receivables as a bad debt.

### *Director Corporate and Community Services*

The Chief Executive Officer delegates to the Director Corporate and Community Services the ability to write off amounts up to five thousand dollars (\$5,000) for Other Receivables as a bad debt.

### *Chief Executive Officer Delegation*

The Council delegates to the CEO the ability to write off amounts up to ten thousand dollars (\$10,000) for Other Receivables as a bad debt.

## **SCOPE**

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This policy applies to all ratepayers and other debtors of Mareeba Shire Council.

## **RELATED DOCUMENTS AND REFERENCES**

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*Local Government Act 2009 (Qld)*

*Local Government Regulation 2012 (Qld)*

## **REVIEW**

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It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed annually or as required by Council.



## INVESTMENT POLICY

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

To provide Council with an investment policy within the statutory framework of all associated legislation.

### POLICY STATEMENT

To outline Mareeba Shire Council's guidelines regarding the investment of surplus funds, with the objective of maximising earnings within approved risk guidelines, to ensure security of Council funds.

### PRINCIPLES

#### AUTHORITY

Mareeba Shire Council has been granted authority to exercise Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* and Schedule 2 Section 5 of the *Statutory Bodies Financial Arrangements Regulation 2007*.

All investments are to be made in accordance with:

*Statutory Bodies Financial Arrangements Act 1982*  
*Statutory Bodies Financial Arrangements Regulation 2007*

#### DELEGATION OF AUTHORITY

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009* (Qld), Section 257 (1)(b) - Delegation of Local Government powers.

Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Manager Finance and subject to regular reviews with the Director Corporate and Community Services and Chief Executive Officer.

#### INVESTMENT OBJECTIVES

Mareeba 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. This can include investing in Community Banks even if the rate is not the highest, but within reason, because part of the Banks' profits go back into the community to support local projects, groups and organisations. If Community Banks have more than one branch within the Council Region, Council should give consideration to spread funds to all Branches to ensure benefits are gained across the whole community.

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



## AUTHORISED INVESTMENTS

This policy entitles the following investments:

- Interest bearing deposits.
- QTC Capital Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months and QTC Working Capital Facility).

## INVESTMENT GUIDELINES

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

Short Term Rating (Standard & Poor's) or equivalent	Individual Counterparty Limit	Maximum % of Total Investments
A1+	30%	80%
A1	15%	50%
A2 - Financial Institutions Only	10%	30%
A3 - financial Institutions Only	5%	10%
Unrated	Nil	Nil
QTC Pooled Cash Management Fund	100%	100%

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

The Manager Finance may approve limits for unrated securities after being satisfied that adequate analysis has been performed to demonstrate above average credit quality.

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

### Investment in Financial Institutions within Local Communities

Investments in related financial institutions within local communities by the Mareeba Shire Council shall not exceed 10% of the total percentage of the market value of the portfolio.

### Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of one year.

### Liquidity Requirement

Given the nature of the funds invested, at least 20 per cent of the portfolio can be called at no cost or will mature within 0-7 days.

### Credit Ratings

If any of the financial institutions' credit rating is downgraded or the credit rating is placed on a negative watch, Council will revise downwards its credit limits or divest the investment as soon as practicable.



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## SCOPE

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This policy applies to the investment of all available funds held by Mareeba Shire Council.

## DEFINITIONS

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For the purpose of this policy, investments are defined as arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Mareeba Shire Council.

## RELATED DOCUMENTS AND REFERENCES

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*Statutory Bodies Financial Arrangements Act 1982*

*Statutory Bodies Financial Arrangements Regulation 2007*

## REVIEW

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It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. The policy will be revoked and reviewed upon appointment of a new Finance Manager and/or formally reviewed every year as required by Council.



## RATE REBATE AND REMISSION POLICY

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

This document sets out Council policy, as per annual budget resolution, in relation to the granting of rebates and remissions on rates and charges.

### POLICY STATEMENT

To identify target groups and establish guidelines to assess requests for rates and charges remissions in relation to ratepayers who are in receipt of an approved Government pension and non-for-profit organisations.

### PRINCIPLES

#### PENSIONER REMISSION

Applicants for the remission of rates from the Mareeba Shire Council and the State Government must satisfy the following conditions:

- All applications whether received at a service centre, is mailed or sent electronically, it must be completed in detail and accompanied by a copy of the front of the current Pensioner Concession Card (PCC) or a DVA Gold Card.
- An applicant must truthfully and correctly supply all information requested.
- The Council Pensioner Remission is allowable on only one property at a time.
- A new application must be lodged if you change your address.
- Should all owners not be in receipt of a pension or allowance, a proportionate amount of remission may be payable based upon State Government Guidelines.
- If a co-owner is in a spousal or recognised de-facto relationship and is an approved pensioner and is wholly responsible for payment of all rates and charges, the subsidy will be granted in full.

#### Council Pensioner Remission

Council grants a remission of thirty percent (30%) of the general rates up to a maximum of \$240 per year to pensioners within the Mareeba Shire Council area, providing they qualify for a remission in accordance with the conditions, as set out below.

This excludes water usage charges, special rates or special charges, interest and other charges on land.

To be eligible you must be:

- A holder of a Pensioner Concession Card (PCC) or a DVA Gold Card.
- The owner or life tenant of the property which is your principal place of residence. A life tenancy can be created only by a valid Will and is effective only after the death of the property owner, or by a Supreme or Family Court Order.
- Legally responsible for the payment of local council rates and charges levied on that property.



The Council Pensioner Remission is allowable on only one property at a time and a new application must be lodged if you change your address.

The Council Pensioner Remissions can only be granted from the date on the pension card or the current financial year (whichever is the latter), provided the application qualifies with Council's conditions.

Where the Council Pensioner Remission applies, Council will remit the appropriate amount off the rates notice.

### **State Government Pensioner Remission**

In addition to the remission allowed by Council, the State Government Scheme for Subsidisation of Rates and Charges payable to Local Authorities by Approved Pensioners is administered by the Council and under this Scheme, a further 20% remission is allowed to approved Pensioners up to a maximum of \$200.00 per annum on rates and charges and 20% off the Emergency Management Levy.

Where the State Government Pensioner Remission applies, Council will remit the appropriate amount off the rates notice and claim the reimbursement from the State Government.

## **COMMUNITY GROUP RATE AND CHARGE REMISSION**

### **Eligibility**

Community groups eligible for rate and charge remission are defined as:

- a) A not for profit, incorporated group or association of persons with the primary aim of conducting activities and providing services for community benefit; and
- b) The community group relies predominantly on volunteer labour, community fundraising, membership fees and donations;
- c) The community group does not receive state or federal government operational grants and does not rely on a fee for service business model.

Eligible community groups must:

- Operate within the boundaries of the Mareeba Shire Council;
- Own or lease and occupy the land on which the general rates are being levied and the rates notice issued in the Group's name;
- The property must not be used for residential purposes including community housing properties;
- Not utilise gaming machines to raise revenue;
- In its constitution clearly prohibit any member of the Group making private profit or gain either from the ongoing operations of the Group or as a result of the distribution of assets if the Group was wound up (this condition does not apply to the owner of a cultural icon);
- Meet the definition of a not-for-profit community group as per Mareeba Shire Council Community Partnerships Program Policy;
- Not have outstanding rates on the property.
- The remission is not available on vacant land.

### **Types of Remissions**

Council grants a remission to Council approved not-for-profit community, recreation and sporting groups, based on the level of commerciality of the Group. Council is committed to supporting not for profit community groups to have access to affordable space for community activities but excludes the subsidisation of commercial activity. This assistance applies to eligible community groups in the shire, irrespective of whether or not they occupy Council land or facilities.



Therefore, community Groups are assessed, according to their level of commerciality, and assigned (by Council) to one of two community group types:

- Type A Community Group - limited commerciality.
- Type B Community Group - substantial commerciality.

This categorisation not only enables Council to make available fair, reasonable and transparent assistance to each community group, depending on their level of commerciality, but it also recognises that community groups can change over time experiencing increased or decreased levels of commerciality and the group's categorisation can be changed accordingly.

Council will offer a higher level of assistance to Type A Community Groups than those assessed as Type B Community groups.

#### Assessing Type A Groups: Limited Commerciality

The group's revenue raising streams are limited to membership fees, community donations, minor event charges, raffles and other fundraising and food canteen. If the group has a bar, then patrons are mainly members and limited profit is made.

#### *Remissions Granted to Type A Groups*

The following rebates and remissions are available to eligible Type A Community Groups:

- Rate Remission: One hundred percent (100%) of the general property rates per year.
- Charge Remission: One hundred (100%) per year on Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge.
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.
- The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.

#### Assessing Type B Group: Substantial Commerciality

The group's revenue raising streams include those of Type A Groups but also include the regular operation of a bar and commercial kitchen, charge industry recognised gate entry fees and commercial sponsorship. Community groups who operate gaming machines are not eligible for rate rebates and charge remissions.

#### *Remissions Granted to Type B Groups*

The following rebates and remissions are available to eligible Type B Community Groups:

- Rate Remission: Fifty percent (50%) of the general property rates up to a maximum of \$1,000 per year;
- Charge Remission: Twenty percent (20%) up to a maximum of \$200 per year on total Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge;
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.
- The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.





## Application and Continuation of the Remission

The remission/s, if approved, will apply from the start of the rating period in which the application was successful and will be shown on the rates notice.

Applications for Rate and/or Charge Remission will only be considered for not-for-profit, community groups as defined above and which comply with all the eligibility criteria.

There is a responsibility upon the not-for-profit, community group to contact the Council when there is a change that could affect the status of the remission so as to avoid the necessity for the Group to reimburse the remission so obtained, including changes in the level of commerciality of the Group.

Where the Rate and Charge Remission applies, Council will remit the appropriate amount off the rates notice.

### Application Process for Community Groups with Council Lease

- Council will allocate Rate Rebate and remission entitlements to eligible Community Groups with a Council Community Lease.
- It is the responsibility of the Community Group to contact Council should the Group believe it has not been granted these entitlements.
- Council may need to conduct a site inspection and / or request further information.
- If in circumstances where a Group does not fulfil its lease obligations, the remission may be cancelled.

### Application Process for Other Community Groups

- An initial application using the approved form must be lodged and approved applicants are reviewed annually for eligibility.
- The application must also include any two of the following supporting documentation:
  - A copy of the Group's constitution or certificate of incorporation;
  - Minutes of its most recent Annual General Meeting;
  - Incorporated groups are to provide a copy of their most recent audited financial statement (no greater than 12 months old), unincorporated groups are to provide a copy of their most recent reconciled financial statement (no greater than 12 months old);
  - Details of the Group's not-for-profit status from the Australian Taxation office or similar.

The *Local Government Regulation 2012* (Qld) - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges.

A concession may only be of the following types:

- a) a rebate of all or part of the rates or charges
- b) an agreement to defer payment of the rates or charges
- c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

A concession may only be granted by resolution of the Council and for the Mareeba Shire Council; this is done as part of the annual budget adoption process and noted in the adopted Revenue Statement.

## RURAL FIRE BRIGADE RATE REBATE AND REMISSION

### Eligibility

Rural Fire Brigades that operate within the boundaries of the Mareeba Shire Council area.



**Type of Remission**

The Rural Fire Brigades are classified as Type A – Community Group – limited commerciality.

**Remissions Granted to Type A Groups**

The following rebates and remissions are available to eligible Type A Community Groups:

- Rate Remission: One hundred percent (100%) of the general property rates per year;
- Charge Remission: One hundred (100%) per year on Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge.
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.
- Rural Fire Brigades are exempt from the State Emergency Management Levy therefore no remission applies.

**Approval and Continuation of the Remission**

The remission/s, if approved, will apply from the start of the rating period in which the remission is first granted and will be shown on the rates notice.

Where the Rate and Charge Remission applies, Council will remit the appropriate amount off the rates notice.

**WATER CONSUMPTION DONATION**

Council will consider providing a donation towards water consumption costs for eligible community groups, if water consumption exceeds \$100 per annum. To be eligible for financial assistance community groups must also meet the eligibility criteria as per section 3.5 of the Community Partnerships Program policy and meet the definition of a community group as defined below:

- a) A not for profit, incorporated group or association of persons with the primary aim of conducting activities and providing services for community benefit; and
- b) The community group relies predominantly on volunteer labour, community fundraising, membership fees and donations;
- c) The community group does not receive state or federal government operational grants and does not rely on a fee for service business model.

Rural Fire Brigades that meet the eligibility requirements of the Rural Fire Brigade Rate Rebate and Remission are also eligible for the Water Consumption Donation.

Eligible community groups are classified by Council into three (3) categories depending on water usage and a level of assistance is provided to each category as follows:

Groups		Assistance
1	Community groups watering playing fields and large public lawns/grounds.	35% of actual annual water consumption up to a maximum of \$2,000 donation per water access type.
2	Community groups watering for dust suppression e.g. horse and pony clubs, rodeo associations.	35% of actual annual water consumption up to a maximum of \$1,000 donation per water access type.
3	Community groups using water for human consumption and gardens.	35% of actual annual water consumption up to a maximum of \$500 donation per water access type.

Requests for a donation for water consumption fees will be considered throughout the year and must be made in writing by letter or email to the Community Wellbeing Officer, Mareeba Shire Council. Approved requests will be paid as a donation on the rates notice to offset the costs of water consumption and will apply from the next rating period after approval is granted.



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## SCOPE

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This policy applies to:

- Pensioners who own and reside on their property within the Mareeba Shire Council area and who meet the requirements set out in this document.
- Not-for-Profit community, recreation and sporting groups who meet the requirements set out in this document.

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## DEFINITIONS

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Council - Mareeba Shire Council

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## RELATED DOCUMENTS AND REFERENCES

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*Local Government Regulation 2012 (Qld)*

Mareeba Shire Council Revenue Policy

Mareeba Shire Council Revenue Statement

Mareeba Shire Council Community Partnerships Program Policy

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## REVIEW

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It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed annually or as required by Council.



## REVENUE POLICY

Policy Type	Council Policy	Version	5.0
Responsible Officer	Manager Finance	Date Approved	15 May 2024
Review Officer	Director Corporate and Community Services	Review Due	15 February 2025
Author	Manager Finance	Commencement	15 May 2024

### PURPOSE

Provisions of the *Local Government Act 2009 (Qld)* and *Local Government Regulation 2012 (Qld)*, requires Council to prepare and adopt this policy as part of Council's budget each year. The policy contains principles that will be used for the development of Council's Budget.

### POLICY STATEMENT

To identify the principles used by Council for making and levying rates and utility charges, exercising powers to grant rebates and concessions, for recovering unpaid amounts of rates and charges and the setting of miscellaneous fees and charges.

### PRINCIPLES

#### THE MAKING OF RATES AND UTILITY CHARGES

- a. In general, it is Council's policy that a user pays principle applies to all specific services provided to ratepayers and other users in Mareeba Shire Council.
- b. Exceptions to the user pays principle include general services to the community as a whole when it is in the community interest to do so.
- c. Council will have regard to the principles of:
  - Transparency in the making of rates and charges;
  - Having in place a rating regime that is as simple and inexpensive as possible;
  - Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes;
  - Responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
  - Meeting the needs and expectations of the general community; and
  - Flexibility to take account of changes in the local economy.
- d. In pursuing the abovementioned principles Council may avail itself of the following:
  - A system of differential general rating
  - Minimum general rates
  - Utility charges
  - Special rates and charges
  - Separate charges
  - Limitation of rate increases (rate capping)



## LEVYING OF RATES AND CHARGES

In levying rates Council will apply the principles of:

- making clear what is the Council's and each ratepayer's responsibility to the rating system (Council may allow a discount for prompt payment);
- making the levying system as simple as possible to administer;
- timing the levy of rates where possible 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.

## CONCESSIONS FOR RATES AND CHARGES

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

- equity,
- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions, and
- flexibility to allow Council to respond to local economic issues.

The purposes for granting concessions are to relieve economic hardship and provide rebates to eligible pensioners and not-for-profit community, recreation and sporting groups. In addition, Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the *Local Government Regulation 2012 (Qld)* have been met.

## THE RECOVERY OF RATES AND CHARGES

- a. Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers.
- b. It will be guided by the principles of:
  - transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
  - making the processes used to recover outstanding rates and charges clear, and as simple to administer and as cost effective as possible (refer to Council's Debt Recovery Policy);
  - capacity to pay in determining appropriate arrangements for different sectors of the community;
  - equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
  - flexibility by responding, where necessary, to changes in the local economy.

## THE SETTING OF COST-RECOVERY FEES AND COMMERCIAL SERVICES CHARGES

Council will be guided by the following principles in the setting of cost-recovery fees on the one hand, and commercial services on the other:

- Fees associated with regulatory services will be set at the full cost of providing the service or taking the action for which, the fee is charged. Council may choose to subsidise the fee from other sources if it is in the community interest to do so.
- Commercial services charges will be set to recover the full cost of providing the service and, if provided by a Business of Council, may include a component for return on Council's investment.



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## THE EXTENT TO WHICH PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR A NEW DEVELOPMENT ARE TO BE FUNDED BY CHARGES FOR THE DEVELOPMENT

Developers are required to contribute towards the Council's infrastructure in accordance with the provisions of the *Planning Act 2016*. Infrastructure charges are required for roadworks, parks, drainage and water and sewerage head works where applicable.

In addition, social infrastructure costs are to be met by grants received from the Government and general revenue sources.

### SCOPE

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This policy applies to Mareeba Shire Council and all related business activities.

### DEFINITIONS

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Council refers to Mareeba Shire Council

### RELATED DOCUMENTS AND REFERENCES

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Section 193 of the *Local Government Regulation 2012* (Qld)

Section 104(5)(c) of the *Local Government Act 2009* (Qld)

### REVIEW

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It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed every year or as required by Council.



## WATER AND WASTE CONCESSION FOR HOME RENAL DIALYSIS

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

This policy was formulated to ensure the uniform/transparent application of relief from water consumption charges and the provision of an additional waste collection service for those patients undergoing home renal dialysis treatment, within the Mareeba Shire Council.

### POLICY STATEMENT

This policy will establish specific guidelines for the staff and the public regarding the provision of a water usage concession and increased waste collection to ratepayers and residents required to operate a home renal dialysis machine in their principal place of residence.

### PRINCIPLES

Mareeba Shire Council provides financial assistance to the property owner to offset water usage costs for users of home renal dialysis equipment. Council can also provide additional waste collection to properties where home dialysis patients reside.

### WATER CONCESSION RATES

The relief is to be applied to the metered property at which the patient resides and if the patient is not the owner, on the understanding that the owner will pass the benefit onto the tenant. Council will seek confirmation from the Cairns Hinterland Hospital and Health Service as to the property address of patients currently dialysing at home and the applicable level of water consumption for this purpose. It is based on the information provided by the Health Service that eligibility for the concession will be applied, is determined.

Once it has been established that the concession is to apply the responsible officer is to grant an allowable consumption of 7.5 kilolitre per billing period in cases where the patient is using a low volume dialysis machine (for example the NxStage® PureFlow™ SL) and 96 kilolitres per billing period in cases where the conventional (Fresenius) high volume dialysis machine is used.

### ADDITIONAL KERBSIDE SERVICE

Council will provide an additional wheelie bin service (for dialysis packaging) for the property at which the patient resides. The free additional wheelie bin will not apply if there is not currently a kerbside service available due to truck accessibility issues (i.e. rural lots) and/or availability of site storage. The wheelie bin needs to be presented kerbside on the usual collection day.

### ELIGIBILITY

To be eligible, the following must occur:

- An application form from Council must be completed by the applicant.



- Confirmation from the Cairns Hinterland Hospital and Health Service advising that treatment is being undertaken by a resident of the property including the commencement date of the treatment and if applicable the date the dialysis ended.
- The application form must be received by Council prior to the end of the discount period of the first concession being applied.

### APPLICATION FOR CONCESSION APPROVED

If the application for water concession is approved the water consumption and consequent charges will be adjusted accordingly and an amended rate notice issued to the owner of the property, subject to the eligibility conditions above.

Those patients requiring additional waste services will need to apply and if approved will be supplied with an extra waste collection each week.

It is the responsibility of the applicant to advise Council if home renal dialysis is no longer undertaken on the premises. However, confirmation will be sought from the Cairns and Hinterland Hospital and Health Service on at least an annual basis that home renal dialysis is continuing. The concession will cease to apply when home renal dialysis treatment is stopped.

### APPLICATION FOR CONCESSION DENIED

In the instance where the application for concession is denied the Water and Waste Department will contact the applicant explaining the reasons for the denied application.

### CALCULATION OF CONCESSION

Consultation with Cairns and Hinterland Hospital and Health Services requesting guidance as to the likely water consumption and waste generated directly attributable to the operation of a home renal dialysis unit. This report is based upon that advice as outlined in the following tables:

**Table One – Water Usage**

Water Usage Assumptions Based on Fresenius Dialysis Machine	
Frequency of treatment	5-6 treatments per week
Length of each treatment assuming:	5 hours per treatment
– 30 minutes hot rinse before treatment	
– 4 hours treatment	
– 30 minutes disinfection post treatment	

**Table Two – Water Usage**

Water Usage Assumptions Based on Nx Stage Pureflow Dialysis Machine	
Frequency of treatment	5-6 treatments per week
Length of each treatment assuming:	4 hours per treatment
– 30 minutes preparation	
– 3 hours treatment	
– 25 minutes wrap up	





**Table One – Calculation**

Estimated Water Usage Calculation for Fresenius Dialysis Machine	
2	Litres per minute
300	Minutes per session
600	Litres per session
3,600	Litres per week
3.6	Kilolitres per week
187	Kilolitres per year

**Table Two – Calculation**

Estimated Water Usage Calculation for Nx Stage Pureflow Dialysis Machine	
150	mL per minute
240	Minutes per session
360	Litres per session
2,160	Litres per week
2.16	Kilolitres per week
112.32	Kilolitres per year

**Table One – Waste Generated**

Estimated Waste generated from Peritoneal patients	
1 empty bag, 1 body fluid filled bag, 1 tube	Generated per session
4-6	Sessions per day
4-6 empty bags, 4-6 body fluid filled bags, 4-6 tubes	Generated waste per day
28-42	Sessions per week
112-252 empty bags, 112-252 body fluid filled bags, 112-252 tubes	Generated waste per week
1456-2184	Sessions per year

## SCOPE

This policy applies to those ratepayers and residents required to operate a home renal dialysis machine in their principal place of residence.

## DEFINITIONS

**Haemodialysis patient** shall mean those persons within the Mareeba local government area, who are registered with Haemodialysis Unit Service, Cairns and Hinterland Health Services, as receiving home renal dialysis treatment.

**MSC** shall mean Mareeba Shire Council

**Peritoneal Dialysis patient** shall mean those persons within the Mareeba local government area, who are registered with the Peritoneal Dialysis Unit Service, Cairns and Hinterland Health Services, as receiving peritoneal dialysis treatment at home.

**Policy** shall mean the 'Waste and Waste Concession for Home Renal Dialysis Policy'.



**Property Owner** shall mean the person or persons to whom a Certificate of Title for ownership of land/property is held by the Queensland Department of Environment and Resource Management's Titles Registry.

**Ratepayer** for the purpose of this policy, means the person who is registered as the property owner with the MSC for the purposes of water billing and waste collection.

**Tenant** shall mean a person who is registered as a tenant by way of a tenancy agreement through a registered property manager or by way of a written agreement with the property owner.

## **REVIEW**

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It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed annually or as required by Council.



## WATER LEAK MANAGEMENT POLICY

Policy Type	Council Policy	Version	1.0
Responsible Officer	Manager Finance	Date Approved	17 July 2024
Review Officer	Director Corporate and Community Services	Review Due	30 June 2025
Author	Manager Finance	Commencement	17 July 2024

### PURPOSE

The purpose of this policy is to ensure a uniform/transparent application of relief of larger than normal water consumptions charge due to the existence of a concealed leak.

### POLICY STATEMENT

The intent of this policy is to set out the process of providing clear and concise guidelines on seeking consideration of a rebate in respect of a water consumption charge, due to:

- an unapparent plumbing failure
- inaccurately registering or non-functioning water meter

### PRINCIPLES

Residents are responsible for managing their water consumption. This includes manually reading the water meter and carrying out overnight consumption tests on a regular basis to monitor water usage and consumption patterns if there is concern that there may be a possible leak.

Council is responsible for repairing water leaks in council-owned infrastructure up to and inclusive of the water meter.

Residents are responsible for repairing water leaks in the pipes carrying water from the water meter into the client's premises, in any internal pipes or plumbing fixtures within the premises, or in any irrigation piping or garden watering systems.

Subject to any rebate under this policy, the resident is responsible for the payment of the full water notice, including consumption related to leaks.

### APPLICABILITY

Council will only consider a request for reduction of a water consumption charge due to a water leak where:

- the leak was a concealed leak; and
- the resident took all reasonable steps to ensure that the leak was repaired within thirty (30) calendar days; and
- the leak was repaired by a licensed plumber.

Council will not consider a rebate in the following circumstances:

- leaks and/or bursts on internal appliances, fixtures or fittings including air conditioners, dishwashers, swimming pools, hot water systems, toilet cisterns, valves, internal or external taps;
- situations where the leak is visible;
- leaks not repaired by a licensed plumber;



- plumbing that is not compliant with government regulations;
- vacant land

## EXTENT OF REBATE

A reduction in water consumption charges will be granted only once per property per owner per financial year. There may be exceptional circumstances where Council will need to assess the situation individually and advise accordingly.

If the application for a rebate in water consumption charges is granted, the rebate extended to the resident shall be based on the Aqualus Water Leak Quantum Report. i.e. Water Leak (kilolitres) Total in Period (leak start date to leak end date) x applicable tier charge rate

Consumption rate charges are determined by the Tier that the read falls under Tier 1 and Tier 2 are set by Council and reflect the water charges for volumes of water consumed.

The decision whether to use an alternative methodology and the alternative methodology to be used will be at the sole discretion of Council.

## APPLYING FOR A REBATE

The resident must apply in writing for a reduction of water consumption charges due to a concealed leak using the “Application for Adjustment of Water Consumption” form as specified by Council. The application must outline the location and circumstances of the concealed leak, including the conditions to be met under the applicability of this policy and complete all sections of the form.

The application must be made to Council for relief within thirty (30) calendar days of the water leak notice or the resident becoming aware of a possible water leak via Council notification. If the resident is unable to have the leak repaired within the thirty (30) days they should inform Council and subject to reasonable grounds this provision may be extended.

Council will only accept one application per property per financial year. Council’s minimum rebate amount is set at \$20.

The application must be accompanied by a detailed plumber’s report from the licensed plumber, who carried out the repair work, certifying:

- the leak was repaired by the licensed plumber; and
- the date the leak was repaired; and
- the details of the plumbing repairs undertaken; including:
  - that the leak was in the main water supply pipe from the meter to the premises; and
  - that the leak was in a location and/or of a nature which contributed to it not being evident.

## NON-FUNCTIONING METER

Where the resident is in dispute as to the accuracy of the installed water meter:

- the resident shall pay for the water meter to be tested as per the charge in the Register of Fees & Charges; and
- if the water meter is found to be faulty this charge will be refunded.

Where the water meter is found to be faulty Council will replace the faulty meter.



Council may estimate the water usage during the period which the faulty water meter occurred using all reasonable information available to Council and adjust the water consumption accordingly. The estimate is based on the following:

- An average of the water consumption over a period of time; or
- An average of the water consumption for the duration of the high-water usage shown on the Automated Meter Reading (AMR); or
- If an average cannot be calculated a proportion of the annual median usage for the service area set out in the table below will be calculated and charged at the set charge per kilolitre for the corresponding billing period.

	Residential	Non-Residential
Chillagoe	216 Kl	392 Kl
Dimbulah	326 Kl	320 Kl
Kuranda	198 Kl	274 Kl
Mareeba	336 Kl	206 Kl
Mount Molloy	290 Kl	158 Kl

## NEW DWELLING OWNERS

New property owners of sold houses that have leaks being eligible for a rebate that have had leaks and then have been sold, and the new owner receives a notice whereby a period of up to over 3 months after taking ownership will be eligible because the leak has been there for longer than thirty (30) days.

## SCOPE

This policy applies to all properties connected to the Mareeba Shire Council water reticulation supply with a Council approved water meter.

## DEFINITIONS

To assist in interpretation the following definitions shall apply:

**AMR** shall mean automatic meter reading device(s).

**Aqualus** shall mean the water management software.

**Average Consumption** shall mean the average of the past three years' actual water consumption during the equivalent billing period where there has been no major excess water use detected. Where there is no prior billing history available, the average Mareeba consumption will be used.

**Average Minimum Rate** shall mean the average daily minimum (litres per hour) during the rebate period.

**Billing Period** shall mean the time between meter readings and does not refer to the time when the bill was sent, or to the time of payment.

**Concealed Leak** shall mean a leak that has occurred in the main water supply pipe from the meter to the client's property, either underground, under or within concrete or paving or underneath a structure where the occupant was not aware of its existence and could not reasonably be expected to be aware of its existence.

**Council** or **MSC** shall mean Mareeba Shire Council.



**Detected Leak** shall mean a leak that has been located in the main water supply pipe from the meter to the client's property, either underground, under or within concrete or paving or underneath a structure and has been repaired by a licenced Plumber.

**Leak Period** shall mean from the leak start date to the leak end date.

**Notification** shall mean the issue date of Council's first potential water leak notice to the property owner in the relevant financial year.

**Policy** shall mean this "Water Leak Management" Policy.

**Previous Consumption** shall mean the total property consumption prior to the leak in the relevant financial year.

**Rebate** shall mean as defined in the Extend of Rebate section of this policy.

**Rebate Period** shall mean the period from notification to where the leak is fixed within 30 calendar days after notification, or the period from first notification to a maximum of 30 days thereafter.

**Resident** shall mean a property owner being supplied water by the council.

**Residential Property** shall mean properties classed as residential on Council's rating system.

**Tier 1 Consumption Charge Rate** shall mean the Tier 1 Consumption Charge identified within the Revenue Statement as adopted by council each financial year.

**Tier 1 Threshold Limit** shall mean the maximum volume on which the Tier 1 Consumption Charge rate will be applicable as identified within the Revenue Statement as adopted by council each financial year.

**Tier 2 Consumption Charge Rate** shall mean the Tier 2 Consumption Charge identified within the Revenue Statement as adopted by council each financial year.

## REVIEW

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It is the responsibility of the Director Infrastructure Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed every year or as required by Council.

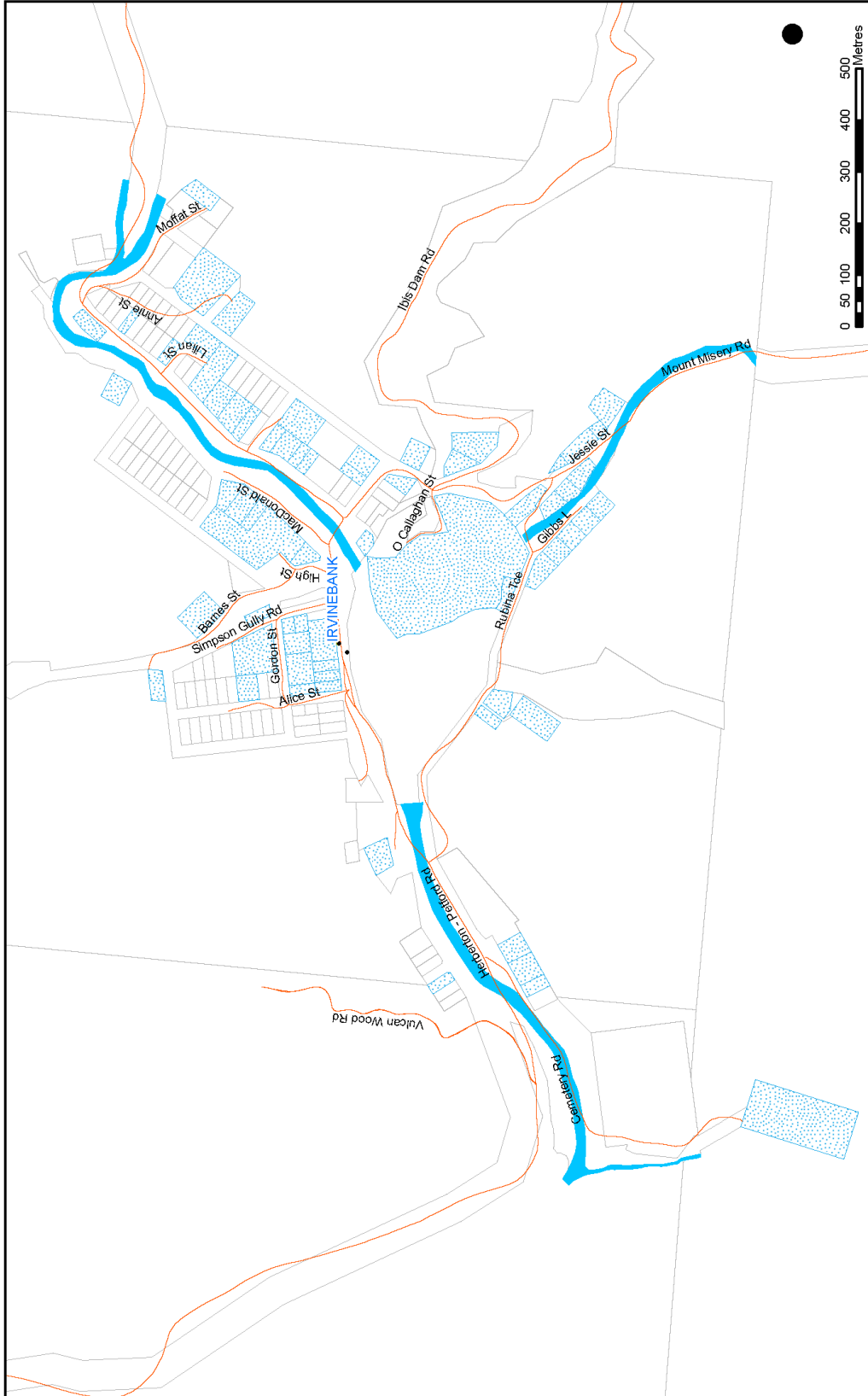


# MAPS



# BENEFITED AREAS

## Irvinebank Water Benefited Area – Map 1



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**Legend**  
 • Place  
 — Road  
 — Waterway  
 Lot Boundary  
 Irvinebank Water Benefitted

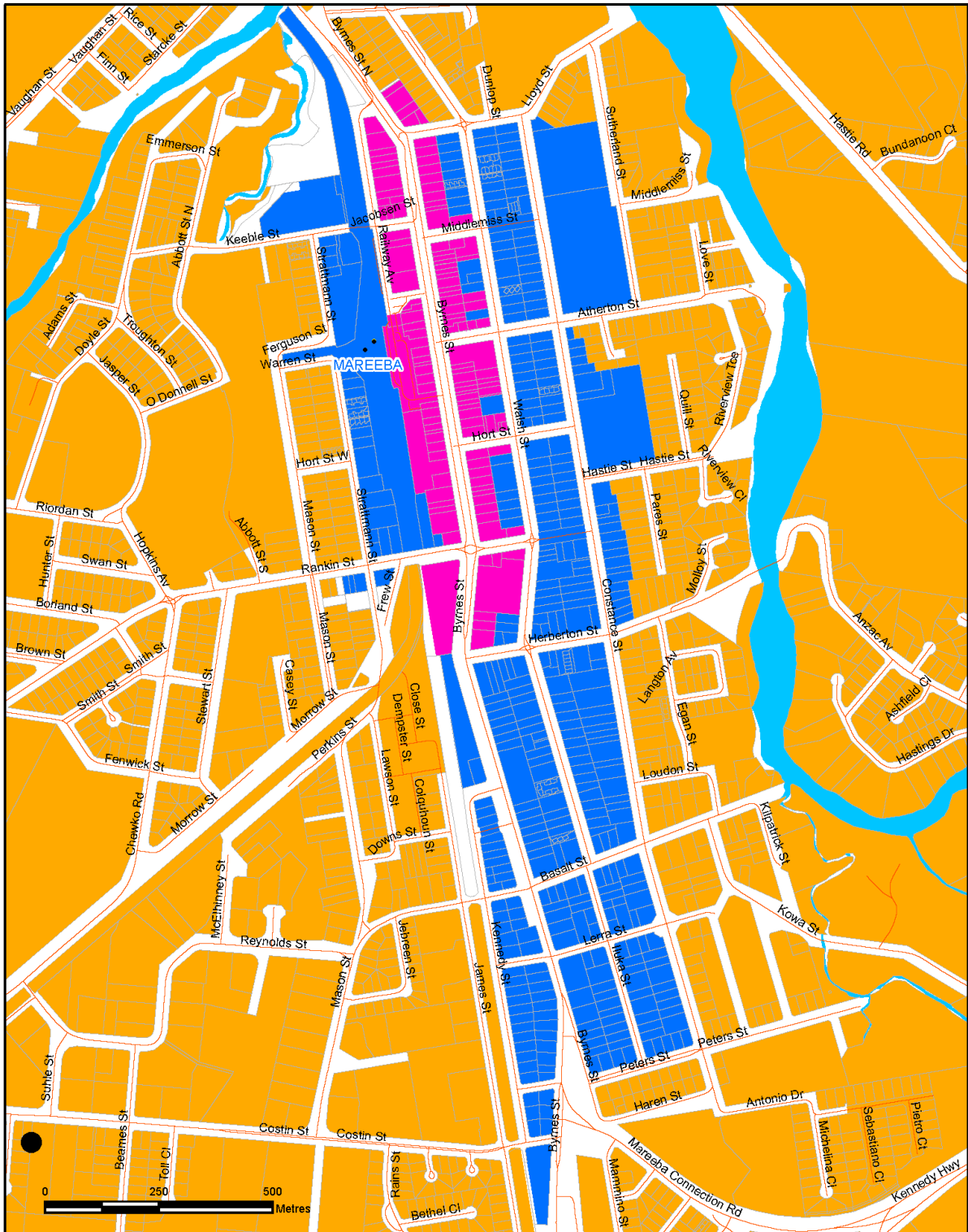
# Irvinebank Water Benefited Area

Map Grid of Australia Zone 55 (GDA94)





# Mareeba Benefited Area 1 & 2 – Map 2



## Mareeba Benefited Areas 1 & 2



Map Grid of Australia Zone 55 (GDA94)

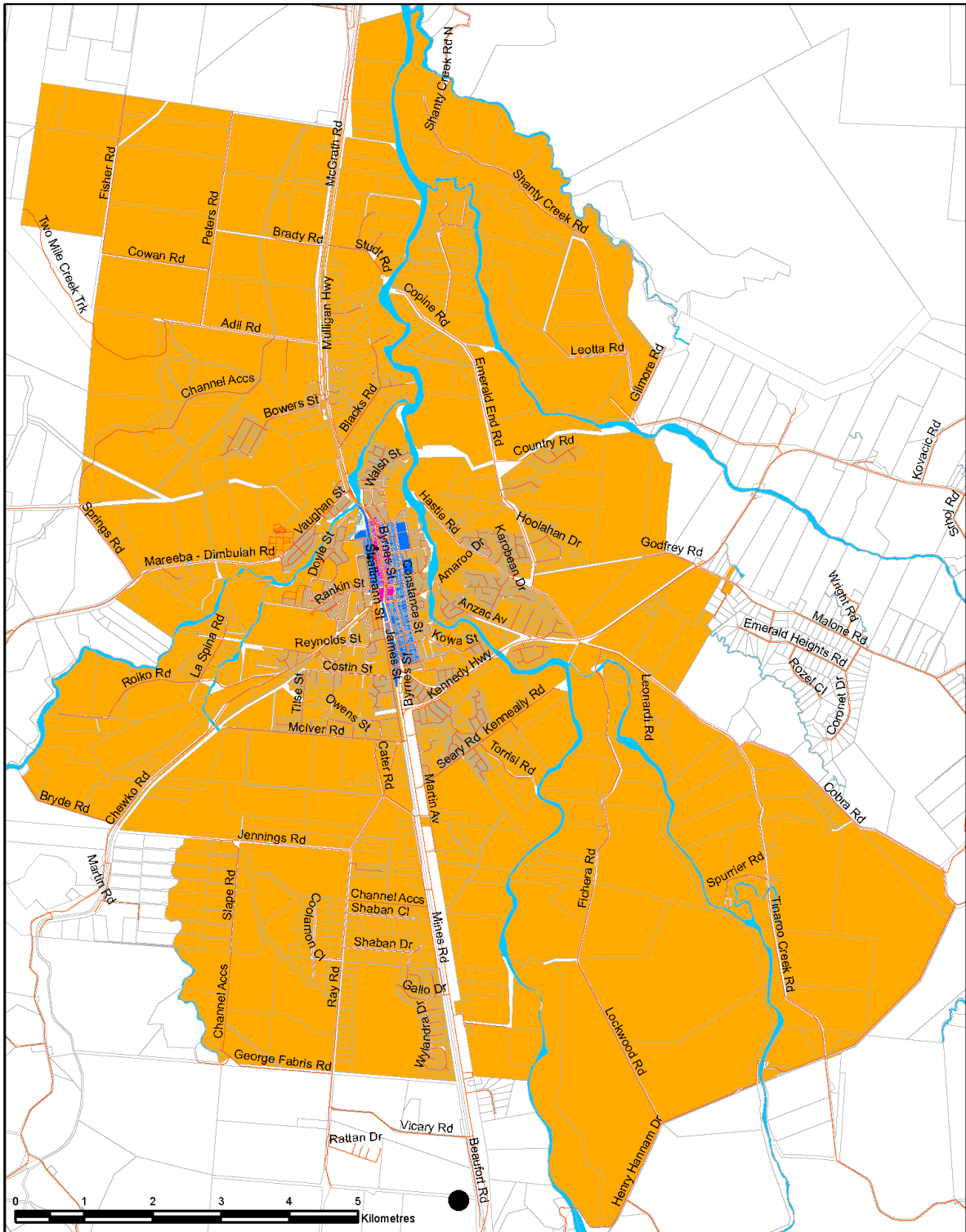
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### Legend

- Place
- Road
- Lot Boundary
- Mareeba Benefited Area 3
- Mareeba Benefited Area 2
- Mareeba Benefited Area 1
- Waterway



# Mareeba Benefited Area 3 – Map 3



## Mareeba Benefited Area 3



Map Grid of Australia Zone 55 (GDA94)

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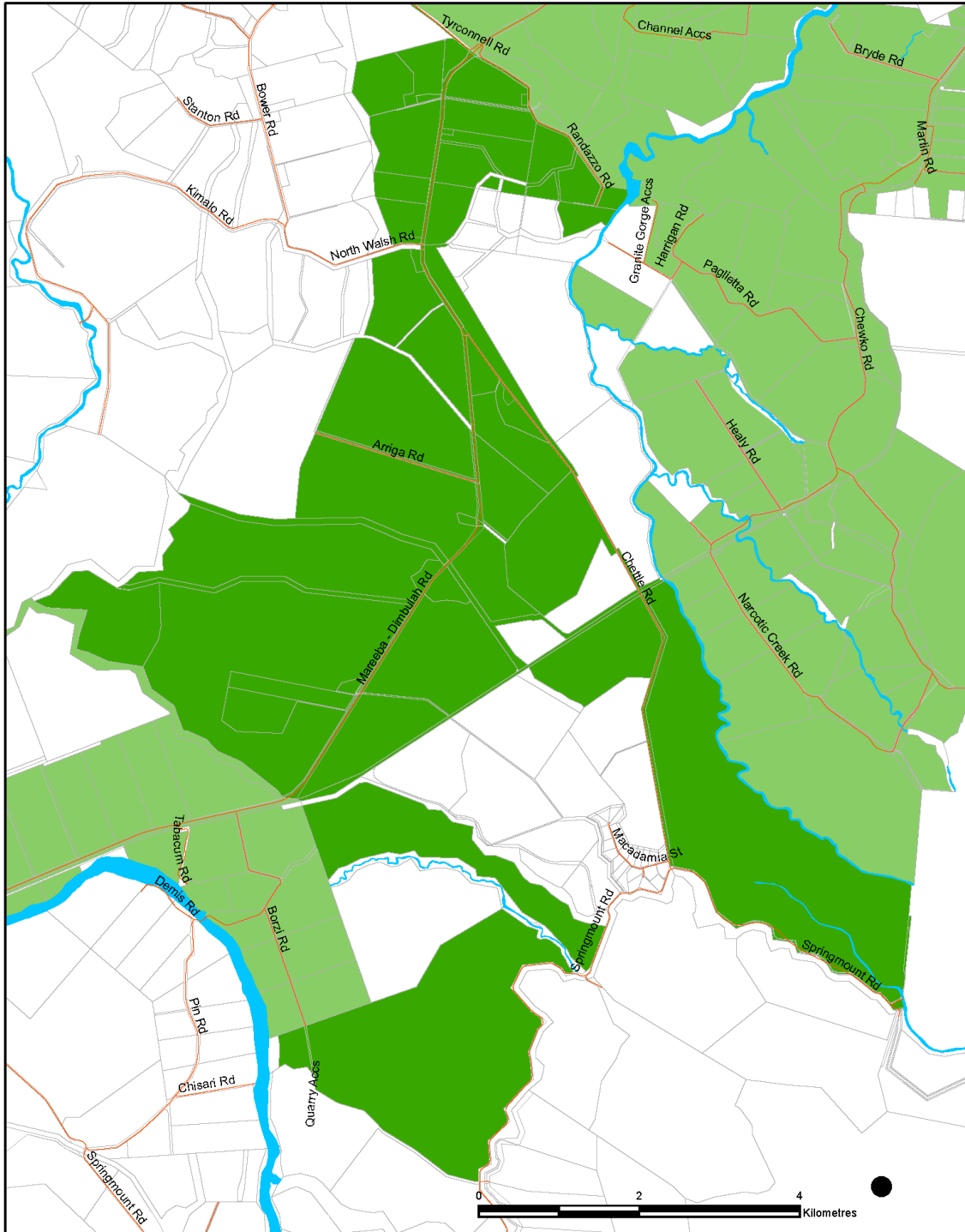
### Legend

- Place
- Road
- Lot Boundary
- Mareeba Benefited Area 3
- Mareeba Benefited Area 1
- Mareeba Benefited Area 2
- Waterway



# GARBAGE COLLECTION AREAS

## Arriga – Map 4



### Garbage Collection Area - Arriga



Map Grid of Australia Zone 55 (GDA94)

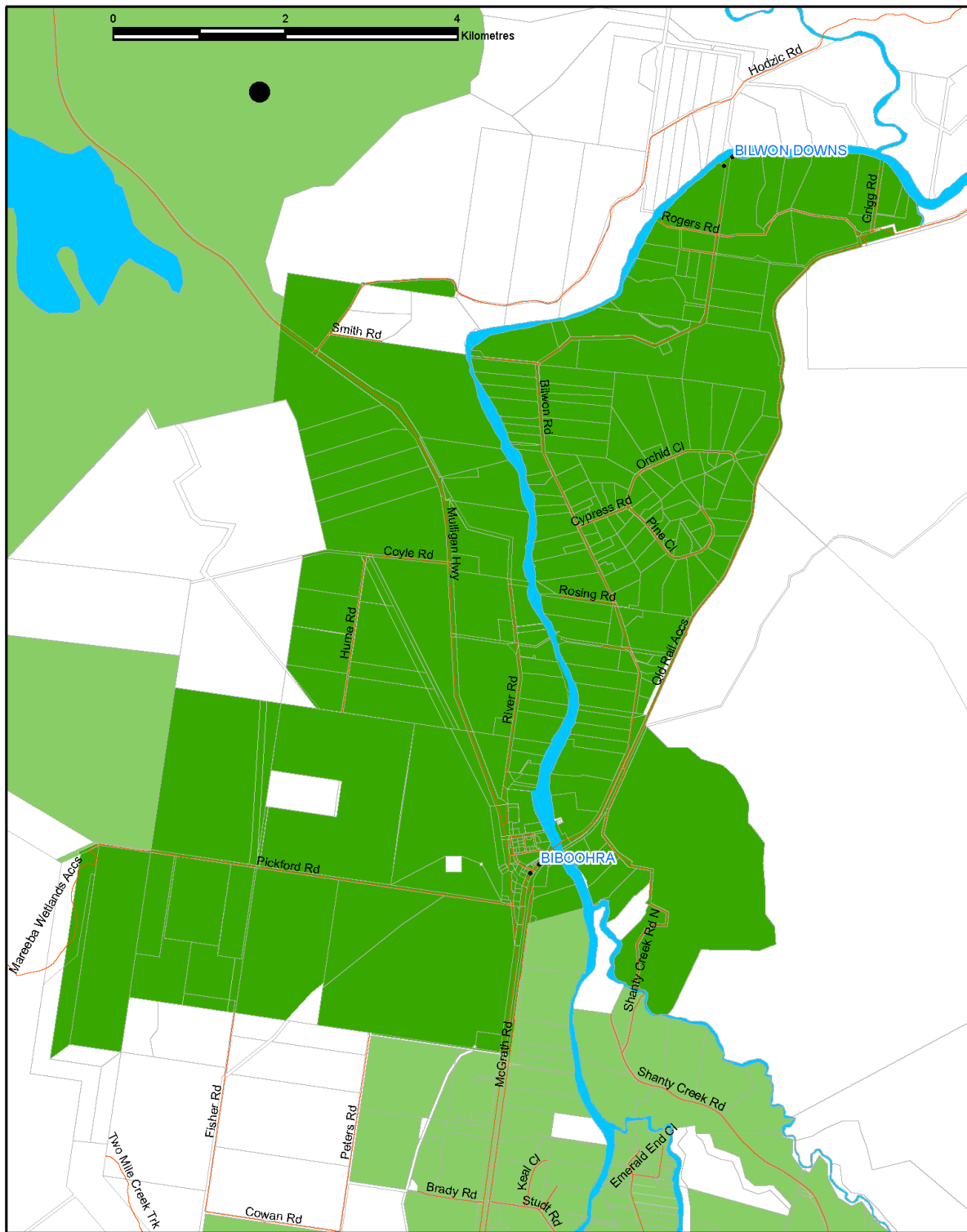
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#### Legend

- Place
- Lot Boundary
- Road
- Waterway
- Garbage Benefited
- Arriga Garbage Benefited



# Biboohra – Map 5



## Garbage Collection Area - Biboohra



Map Grid of Australia Zone 55 (GDA94)

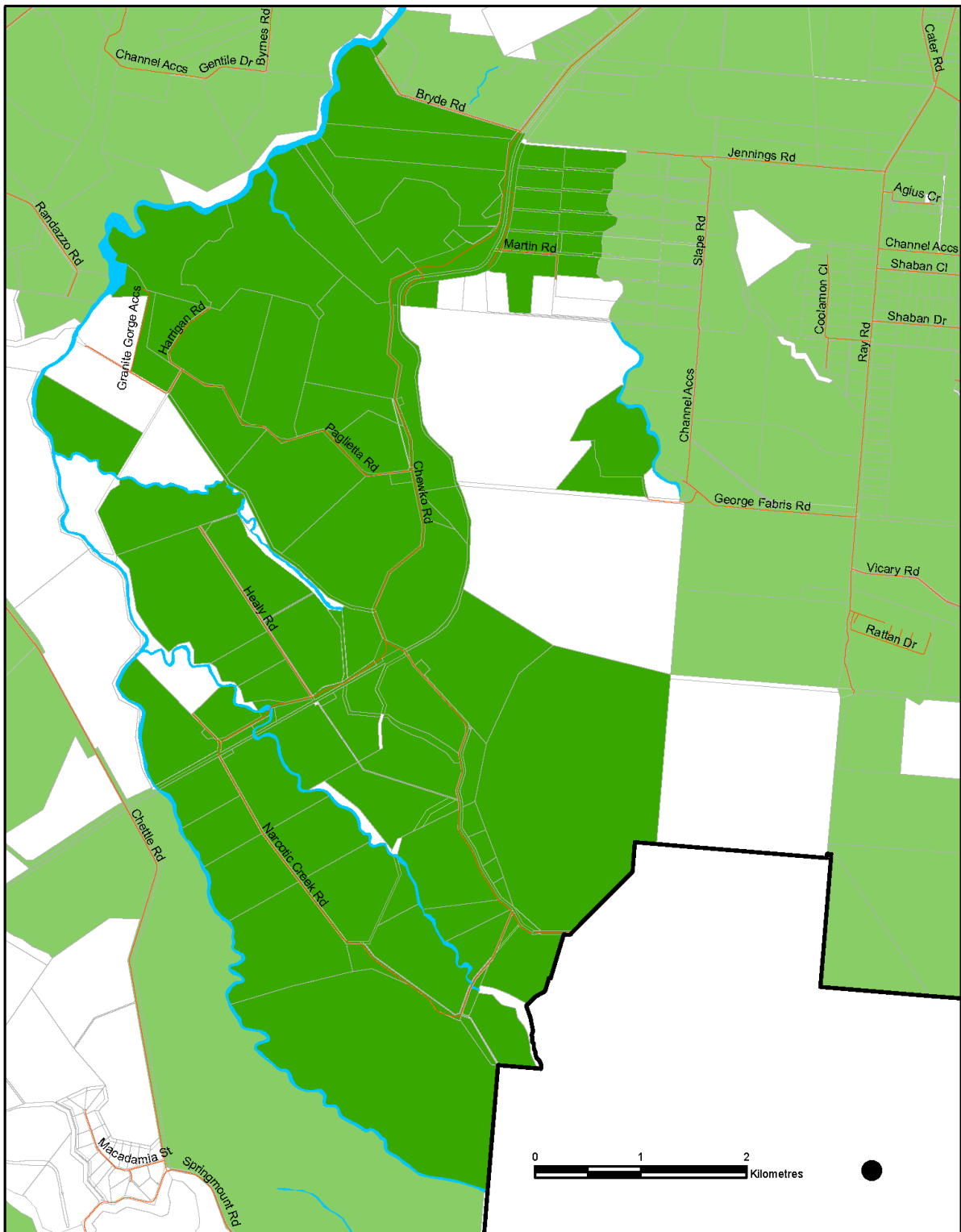
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### Legend

- Place
- Road
- Lot Boundary
- Waterway
- Garbage Benefited
- Biboohra Garbage Benefited



# Chewko – Map 6



## Garbage Collection Area - Chewko

Map Grid of Australia Zone 55 (GDA94)

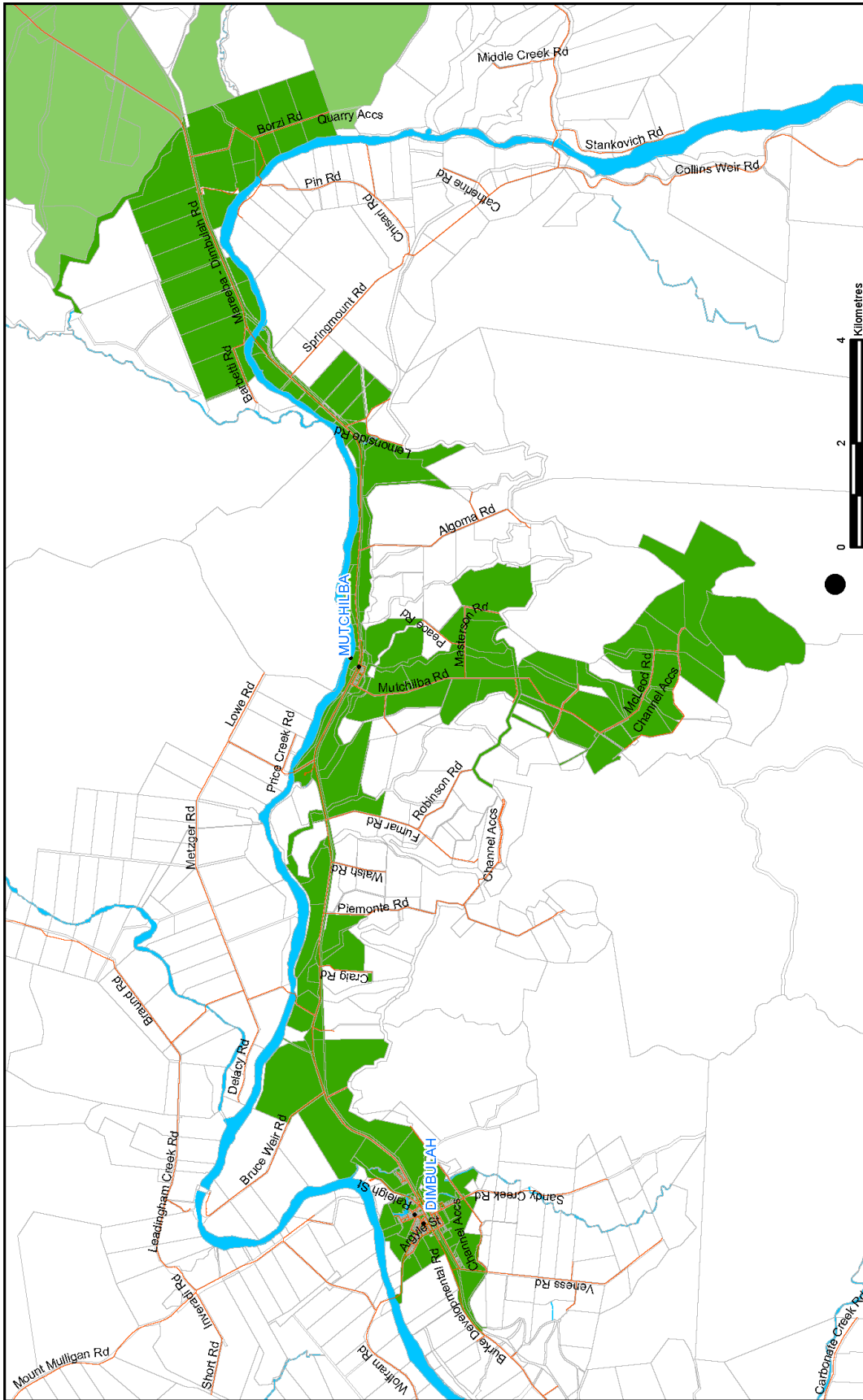
### Legend

- Place
- Lot Boundary
- MSC Boundary
- Chewko Garbage Benefited
- Road
- Garbage Benefited
- Waterway

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# Dimbulah & Mutchilba – Map 7



Legend

- Place
- Road
- Lot Boundary
- Waterway
- Garbage Benefited
- Dimbulah & Mutchilba Garbage Benefited



## Garbage Collection Area - Dimbulah & Mutchilba



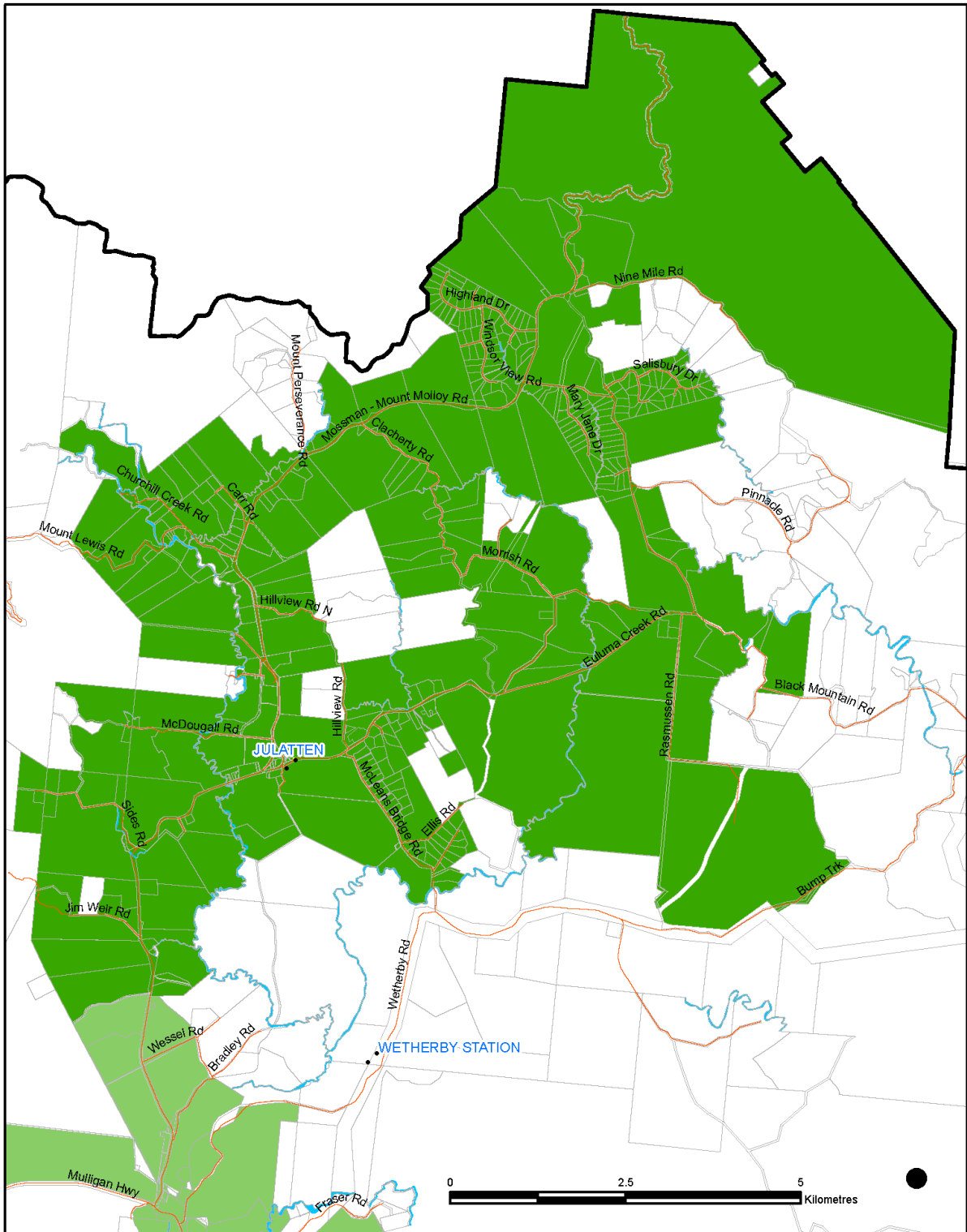
Mareeba SHIRE COUNCIL

Map Grid of Australia Zone 55 (GDA94)

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# Julatten – Map 8



Map Grid of Australia Zone 55 (GDA94)



## Garbage Collection Area - Julatten

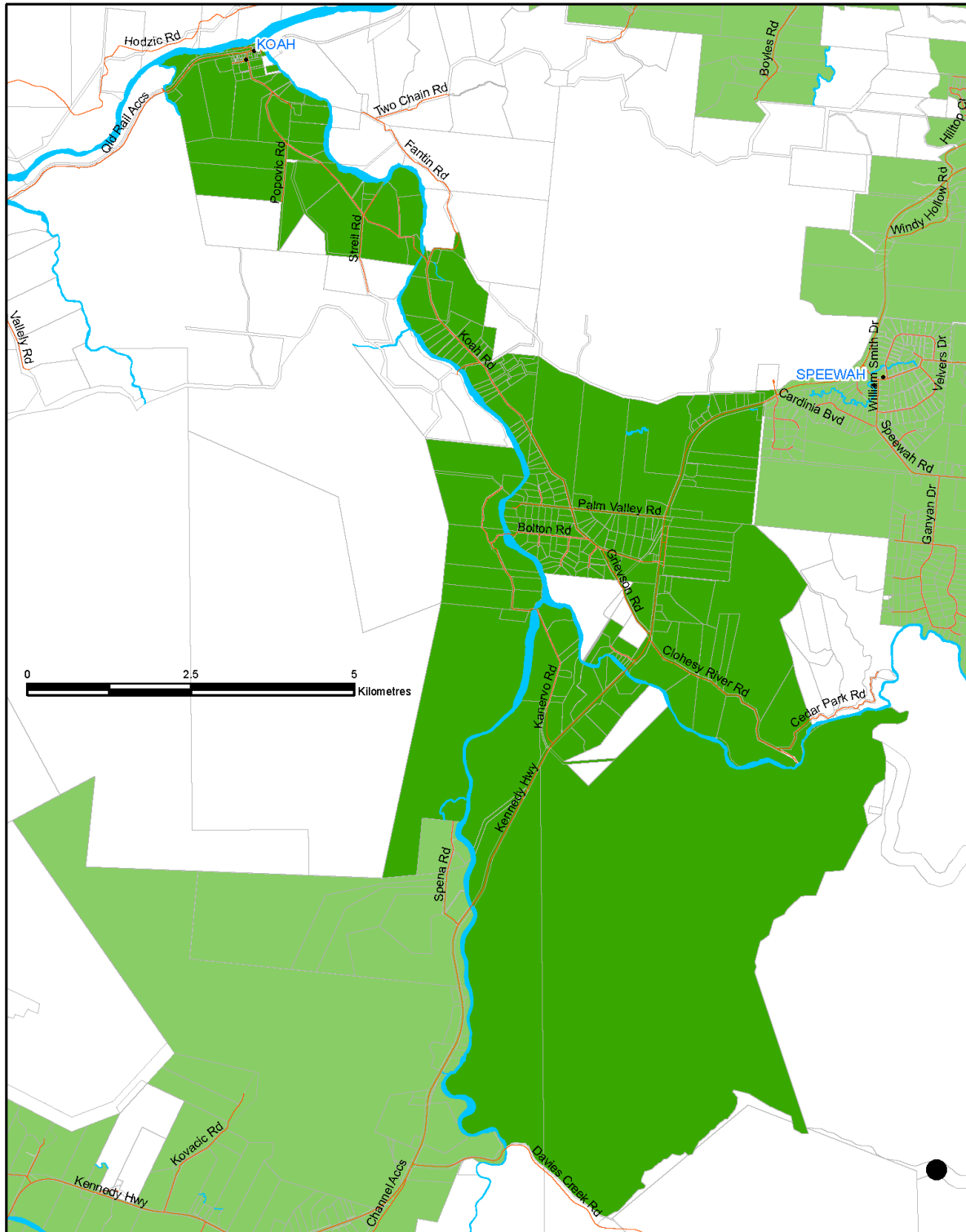
### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Garbage Benefited
- Julatten Garbage Benefited

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# Koah – Map 9



## Garbage Collection Area - Koah



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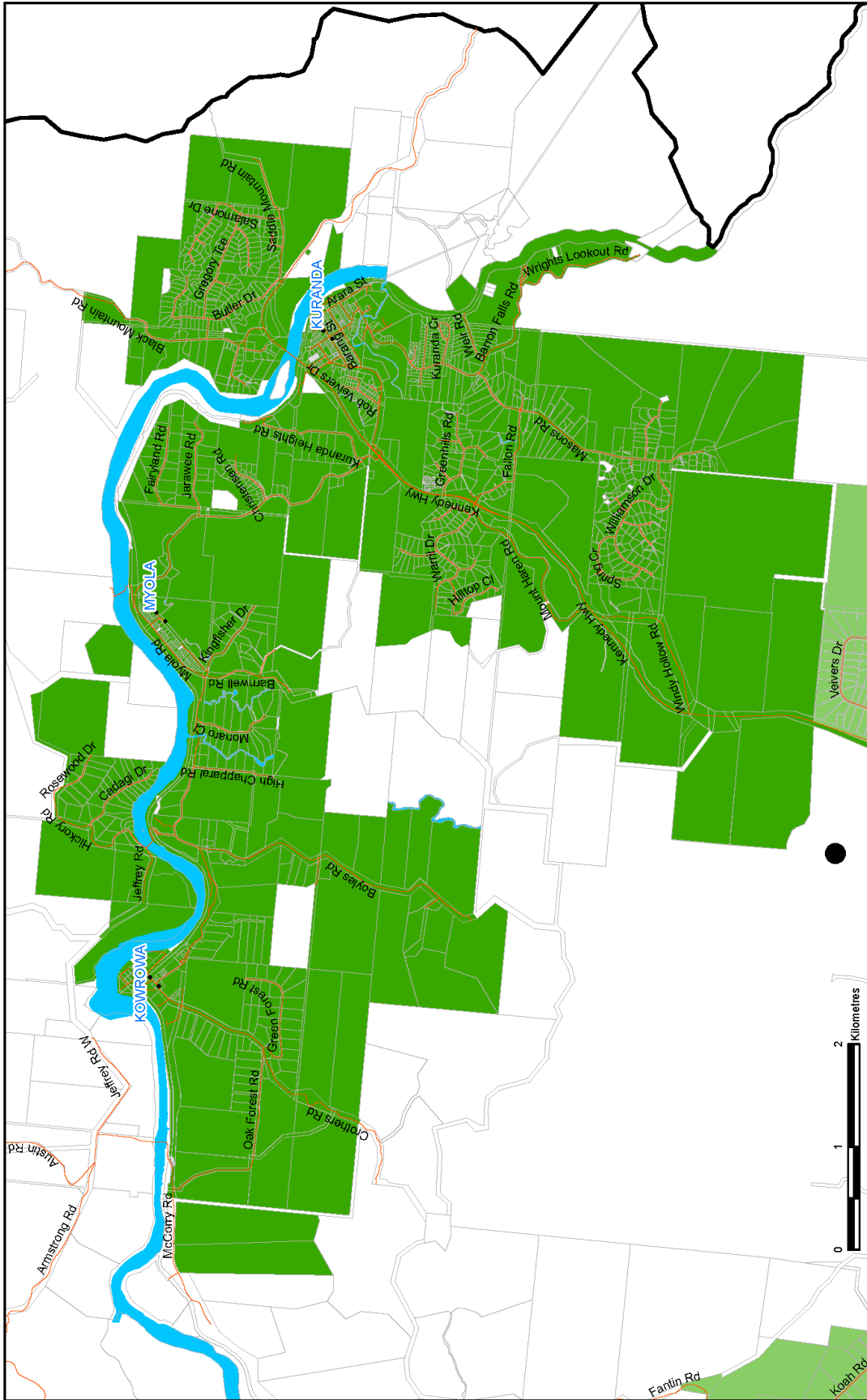
### Legend

- Place
- Lot Boundary
- Road
- Waterway
- Koah Garbage Benefited
- Garbage Benefited





# Kuranda – Map 10



**Legend**

- Waterway
- Garbage Benefited
- Kuranda Garbage Benefited
- Place
- Road
- ▭ MSC Boundary
- ▭ Lot Boundary

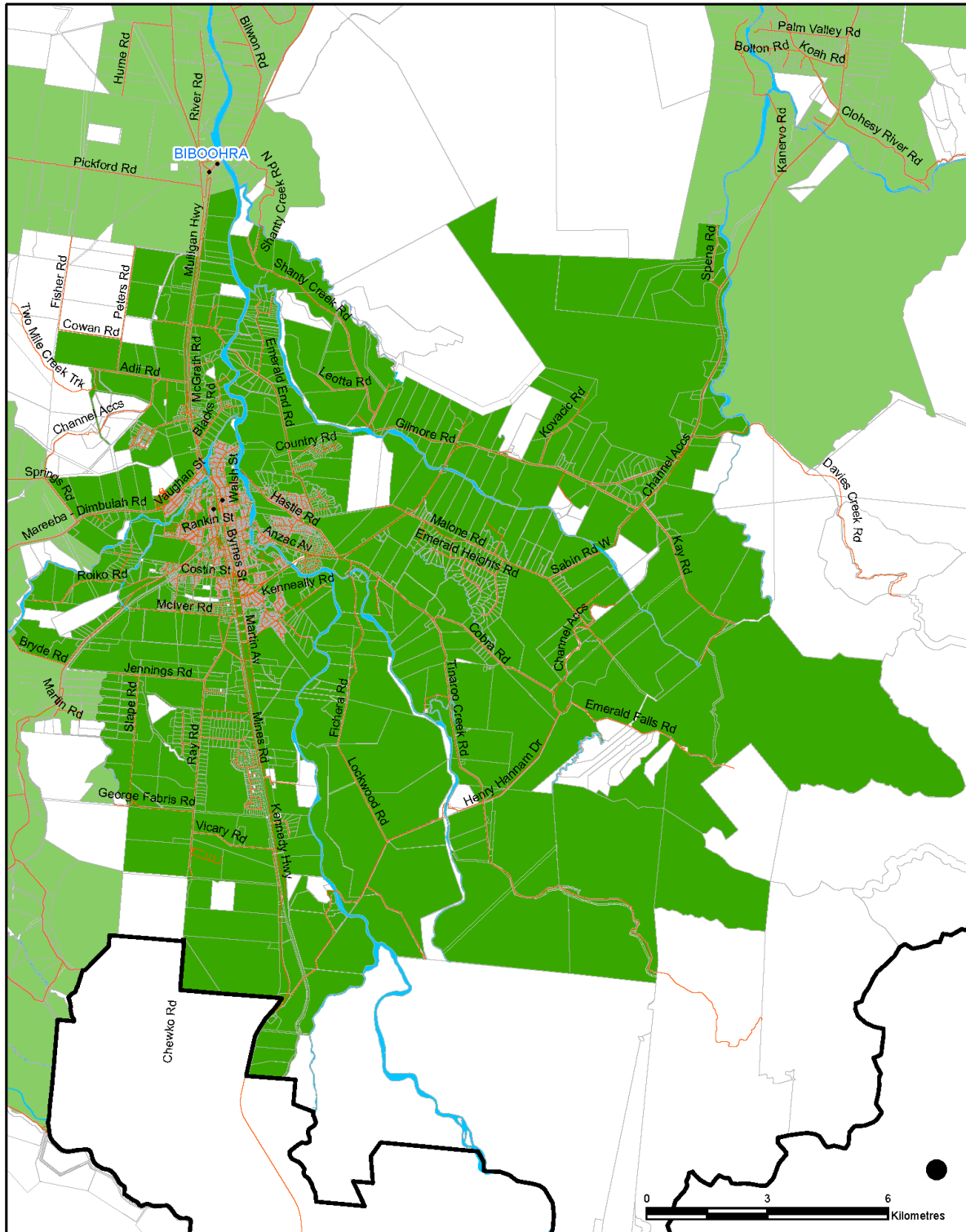
Map Grid of Australia Zone 55 (GDA94)



## Garbage Collection Area - Kuranda

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# Mareeba – Map 11



Map Grid of Australia Zone 55 (GDA94)



## Garbage Collection Area - Mareeba

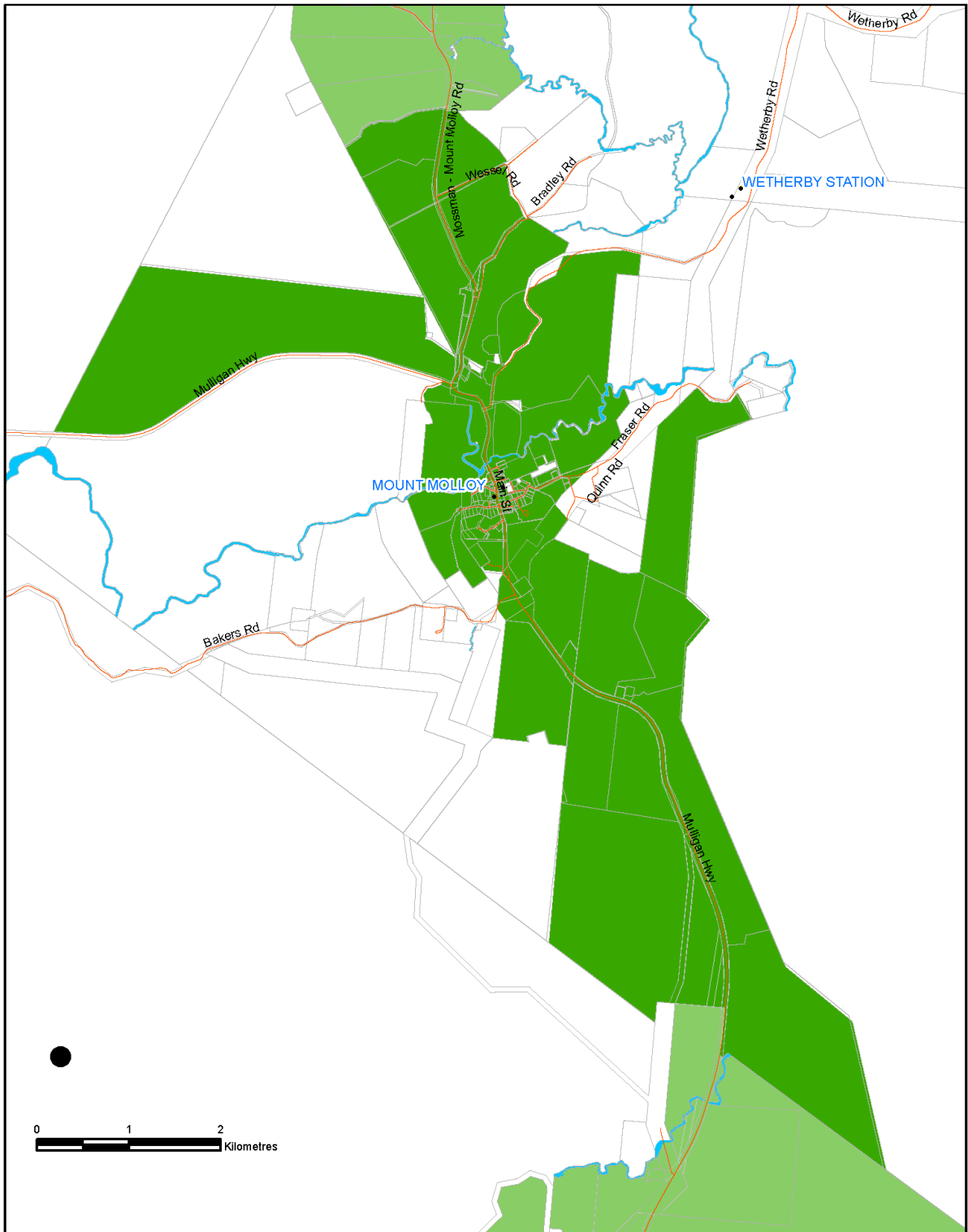
### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Garbage Benefited
- Mareeba Garbage Benefited

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# Mount Molloy – Map 12



## Garbage Collection Area - Mt Molloy

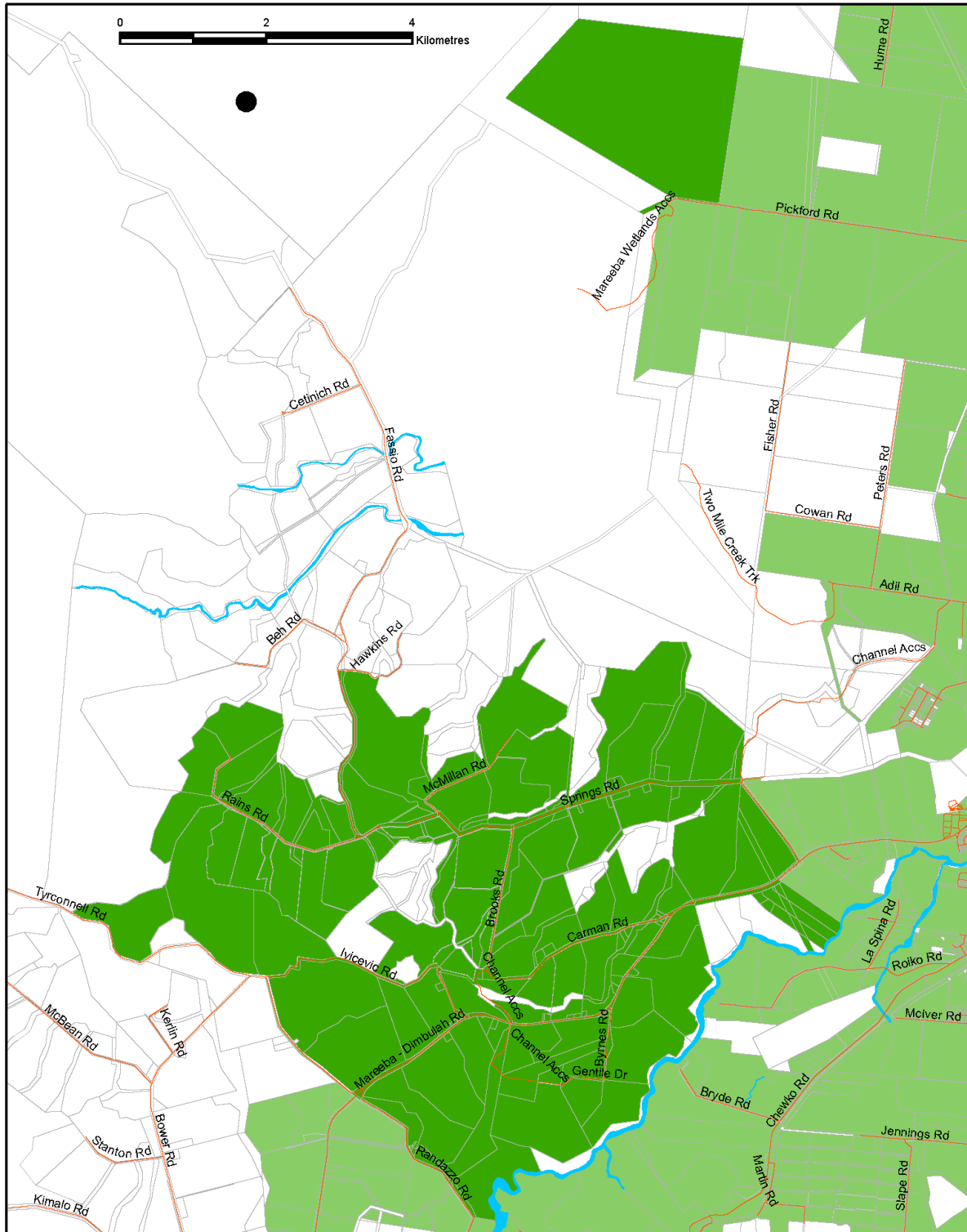


Map Grid of Australia Zone 55 (GDA94)

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- Legend**
- Place
  - Road
  - Lot Boundary
  - Waterway
  - Garbage Benefited
  - Mt Molloy Garbage Benefited

# Paddys Green – Map 13



## Garbage Collection Area - Paddys Green Mareeba SHIRE COUNCIL

Map Grid of Australia Zone 55 (GDA94)

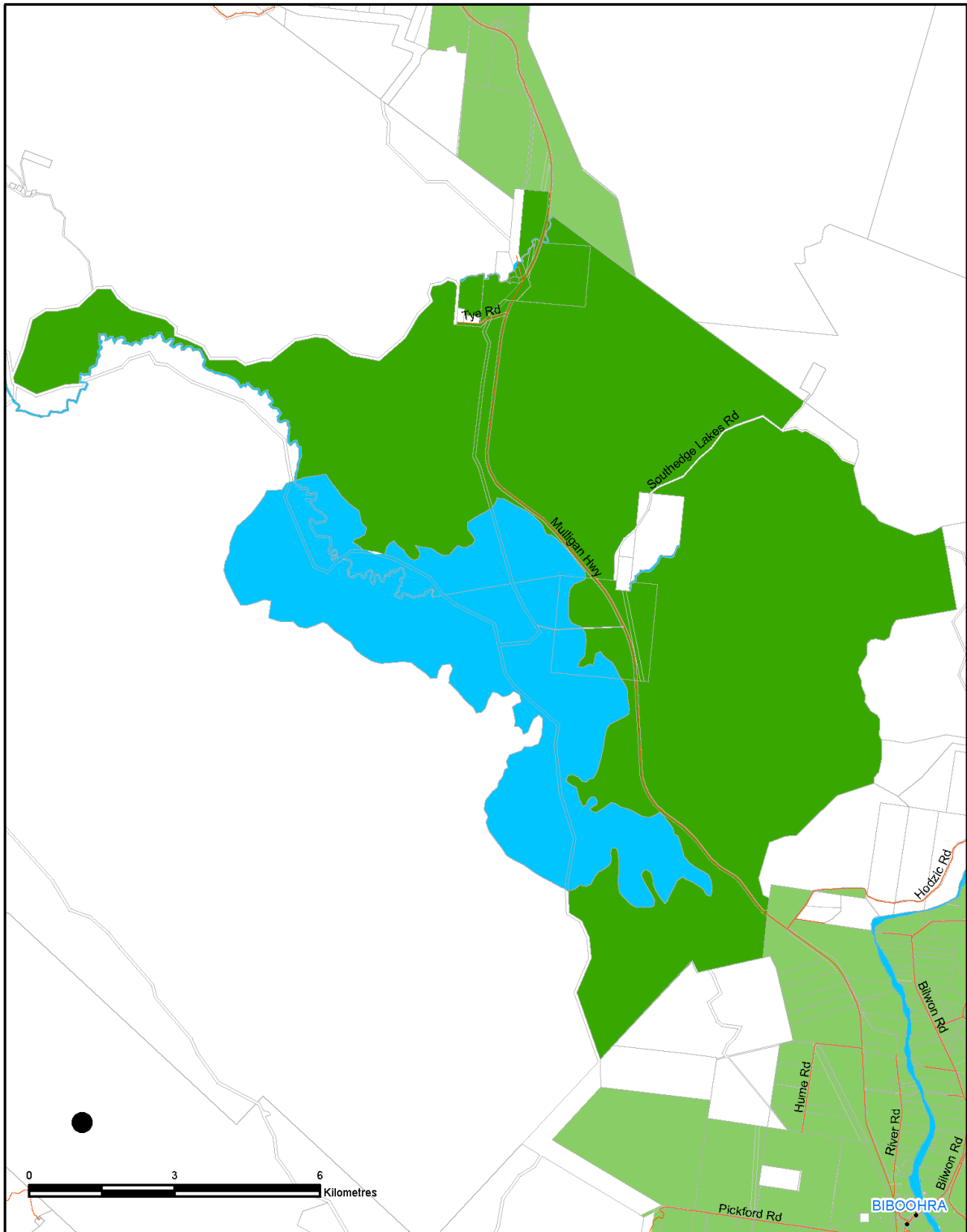
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**Legend**

-  Place
-  Road
-  Lot Boundary
-  Waterway
-  Garbage Benefited
-  Paddys Green Garbage Benefited



# Southedge – Map 14



## Garbage Collection Area - Southedge



Map Grid of Australia Zone 55 (GDA94)

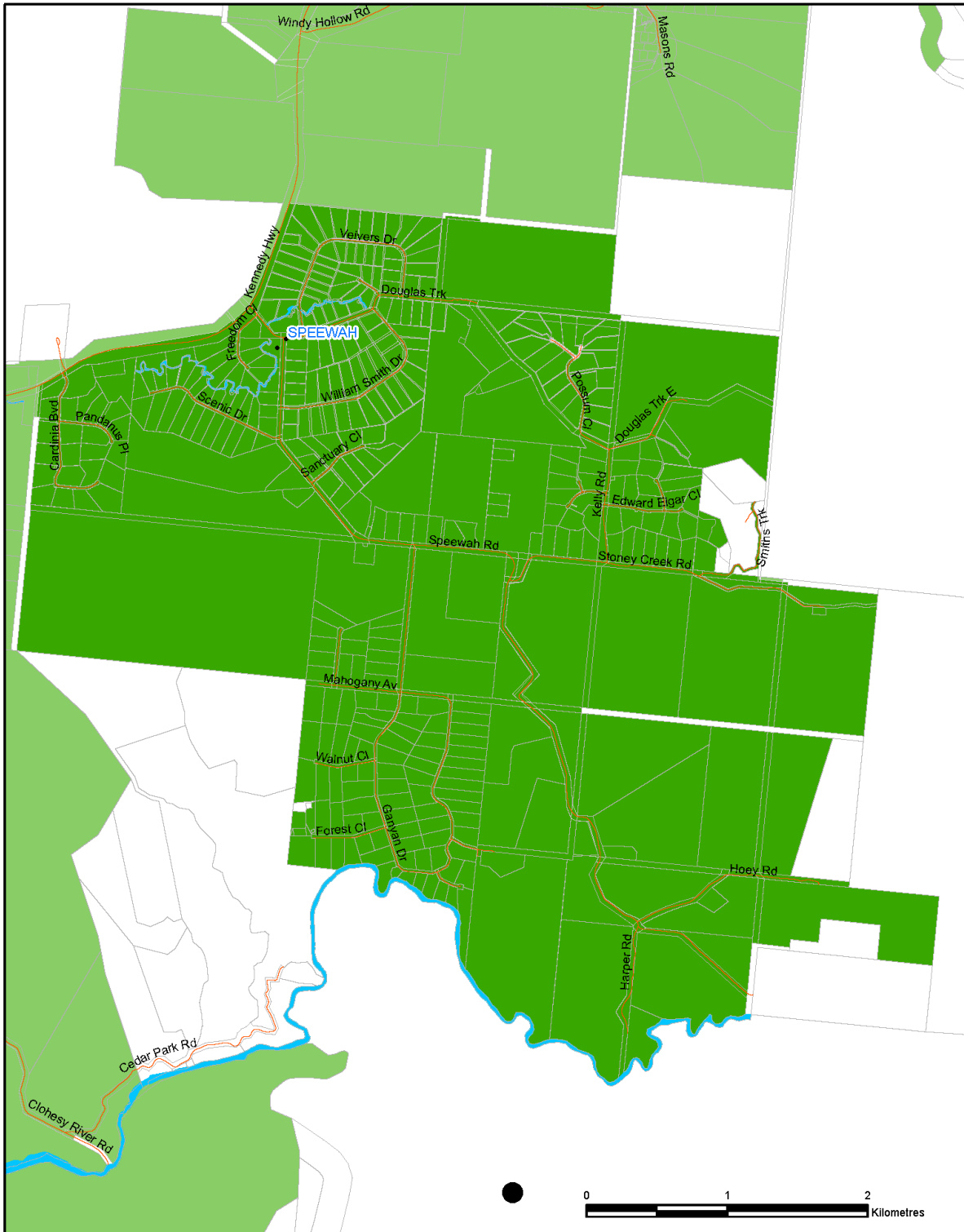
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### Legend

- Place
- Waterway
- Road
- Garbage Benefited
- Lot Boundary
- Southedge Garbage Benefited



# Speewah – Map 15



## Garbage Collection Area - Speewah



Map Grid of Australia Zone 55 (GDA94)

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### Legend

- Place
- Road
- Lot Boundary
- Waterway
- Garbage Benefited
- Speewah Garbage Benefited



# SEWERAGE AREAS

## Kuranda – Map 16



- Legend**
- Sewerage Area
  - Waterway
  - Place
  - Road
  - Lot Boundary

### Sewerage Area - Kuranda



Map Grid of Australia Zone 55 (GDA84)

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# Mareeba – Map 17



## Sewerage Area - Mareeba

Map Grid of Australia Zone 55 (GDA94)

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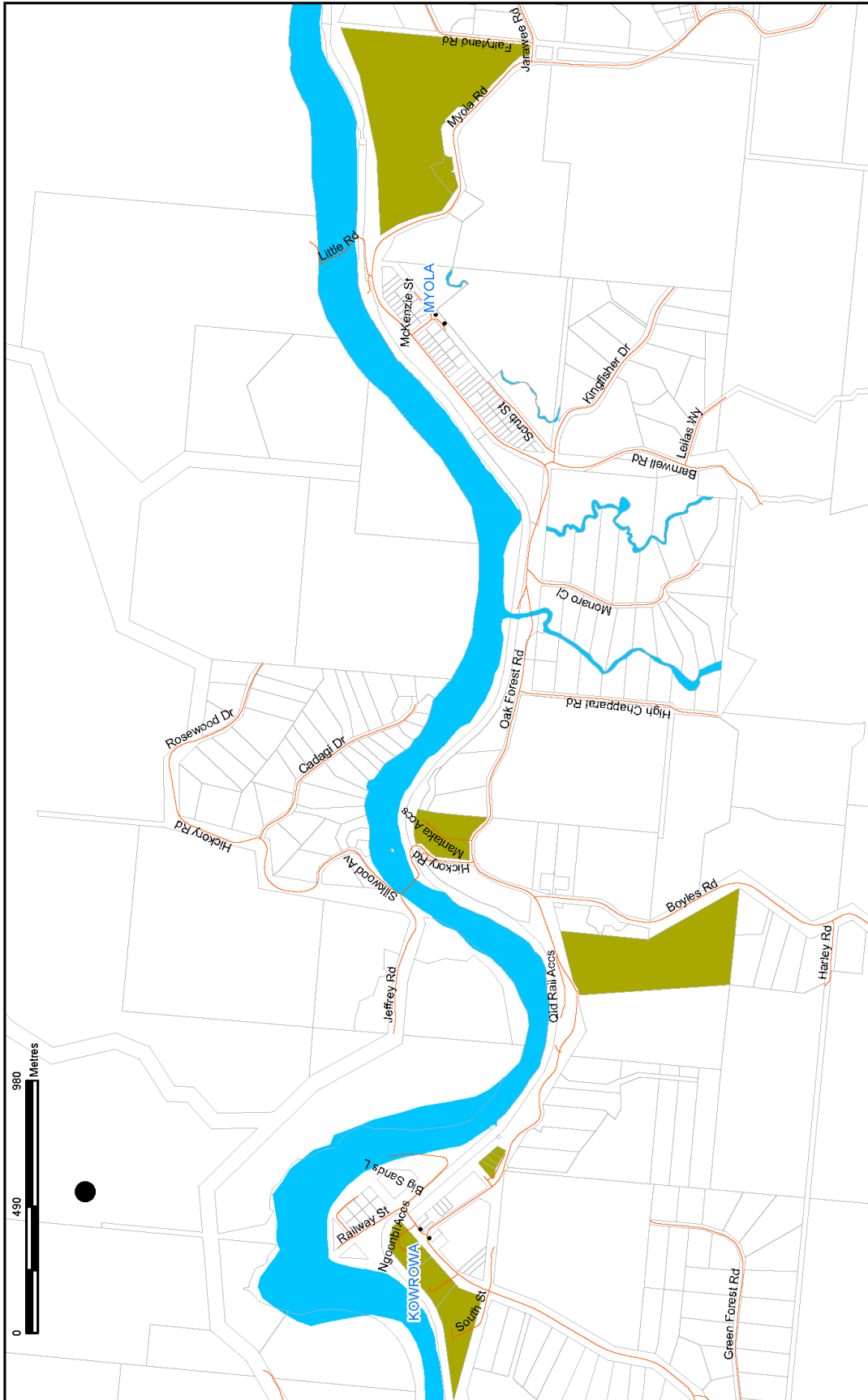
### Legend

- Place
- Road
- Lot Boundary
- Sewerage Area
- Waterway





# Myola – Map 18



**Legend**

- Sewerage Area
- Waterway
- Place
- Road
- Lot Boundary

## Sewerage Area - Myola



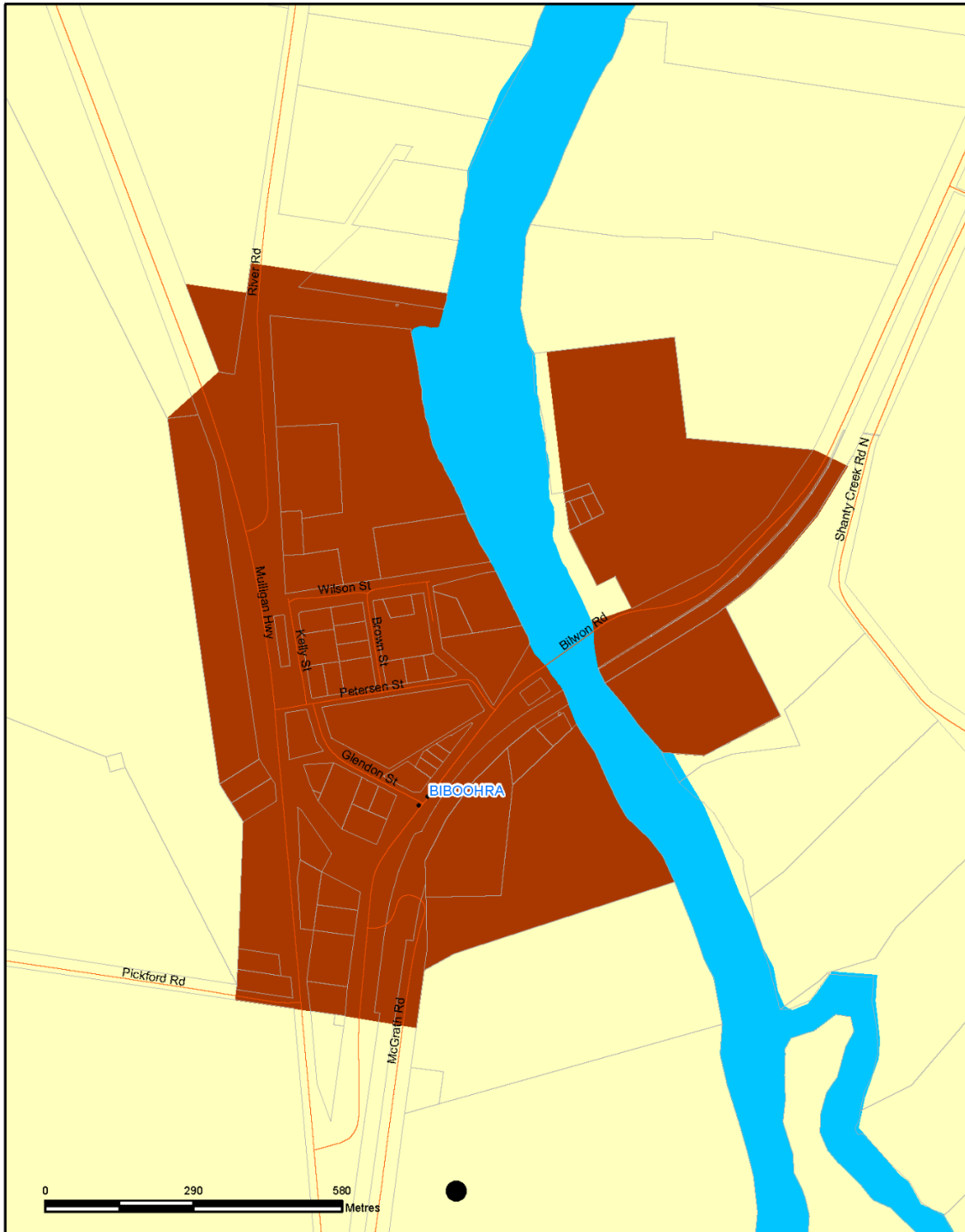
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# URBAN AREAS

## Biboohra – Map 19



### Urban Area - Biboohra

Map Grid of Australia Zone 55 (GDA94)

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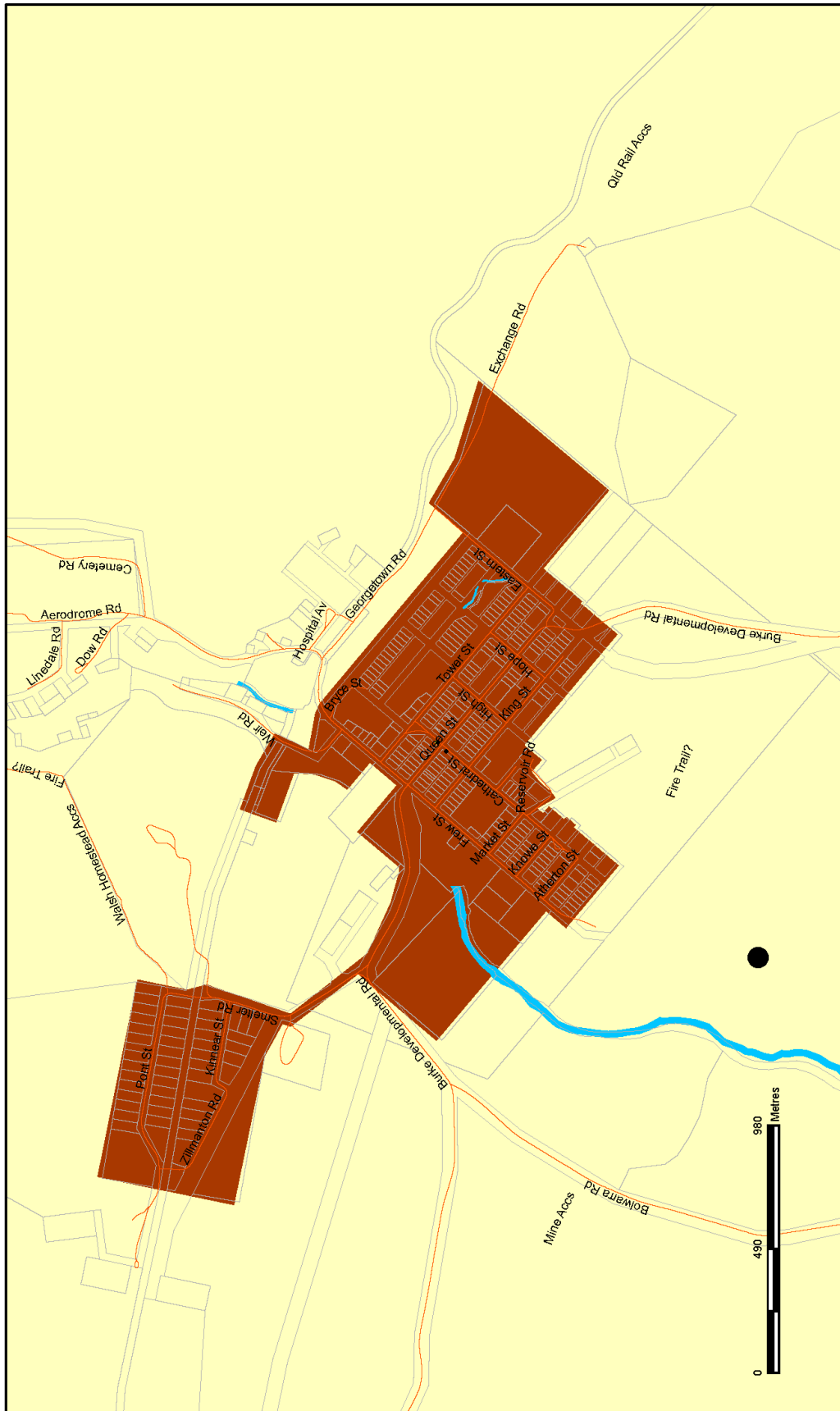


#### Legend

- Place
- Waterway
- Urban
- Regional Landscape & Rural Production
- Rural Living
- Road
- Lot Boundary



# Chillagoe – Map 20



**Legend**

- Place (Black dot)
- Waterway (Blue line)
- Road (Red line)
- Lot Boundary (Black outline)
- Regional Landscape & Rural Production (Yellow background)
- Rural Living (Light Green background)
- Urban (Brown background)

## Urban Area - Chillagoe

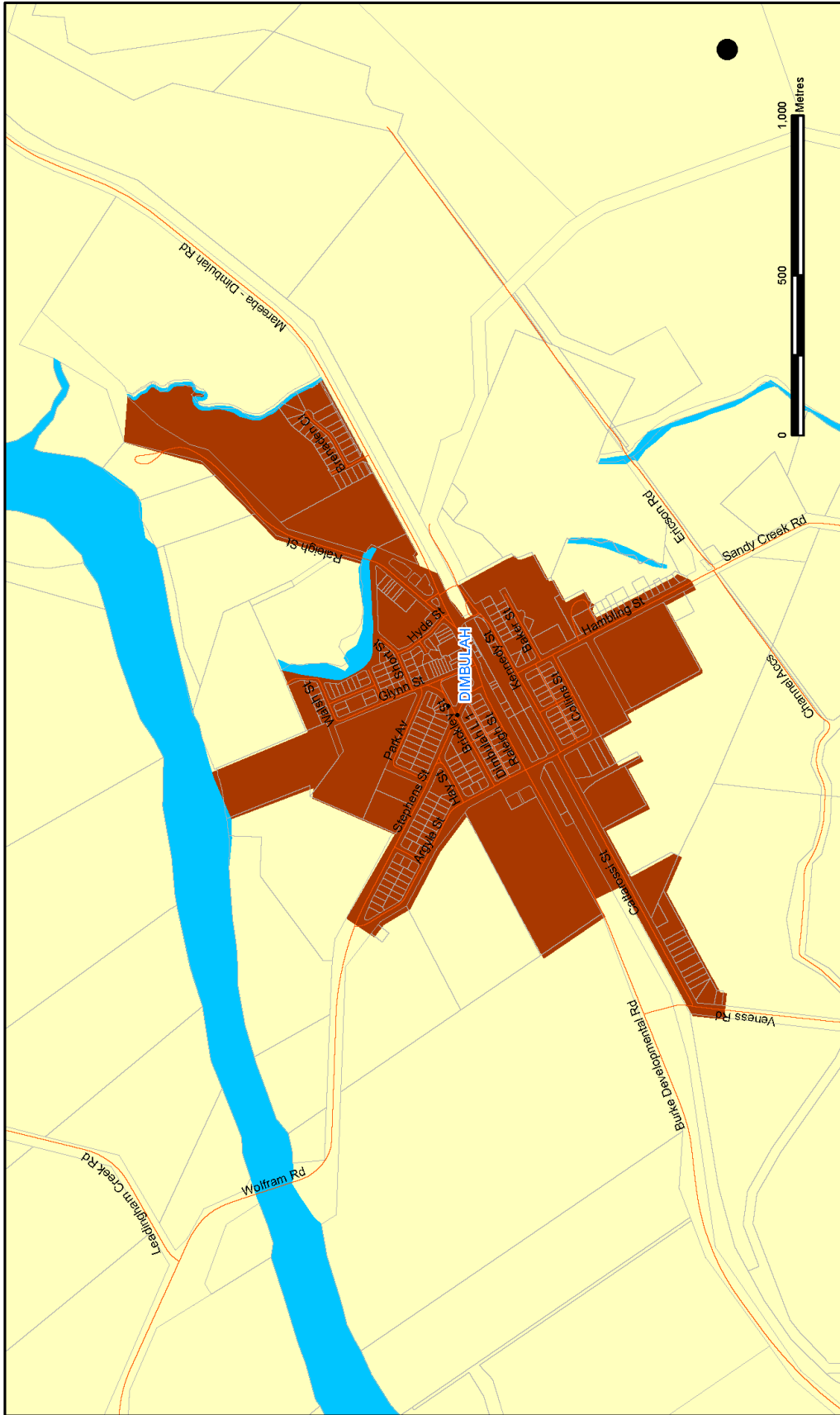


Map Grid of Australia Zone 55 (GDA94)

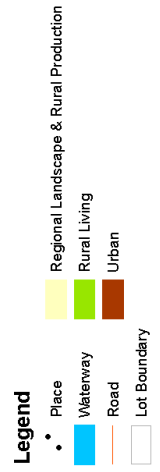
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# Dimbulah – Map 21



## Urban Area - Dimbulah



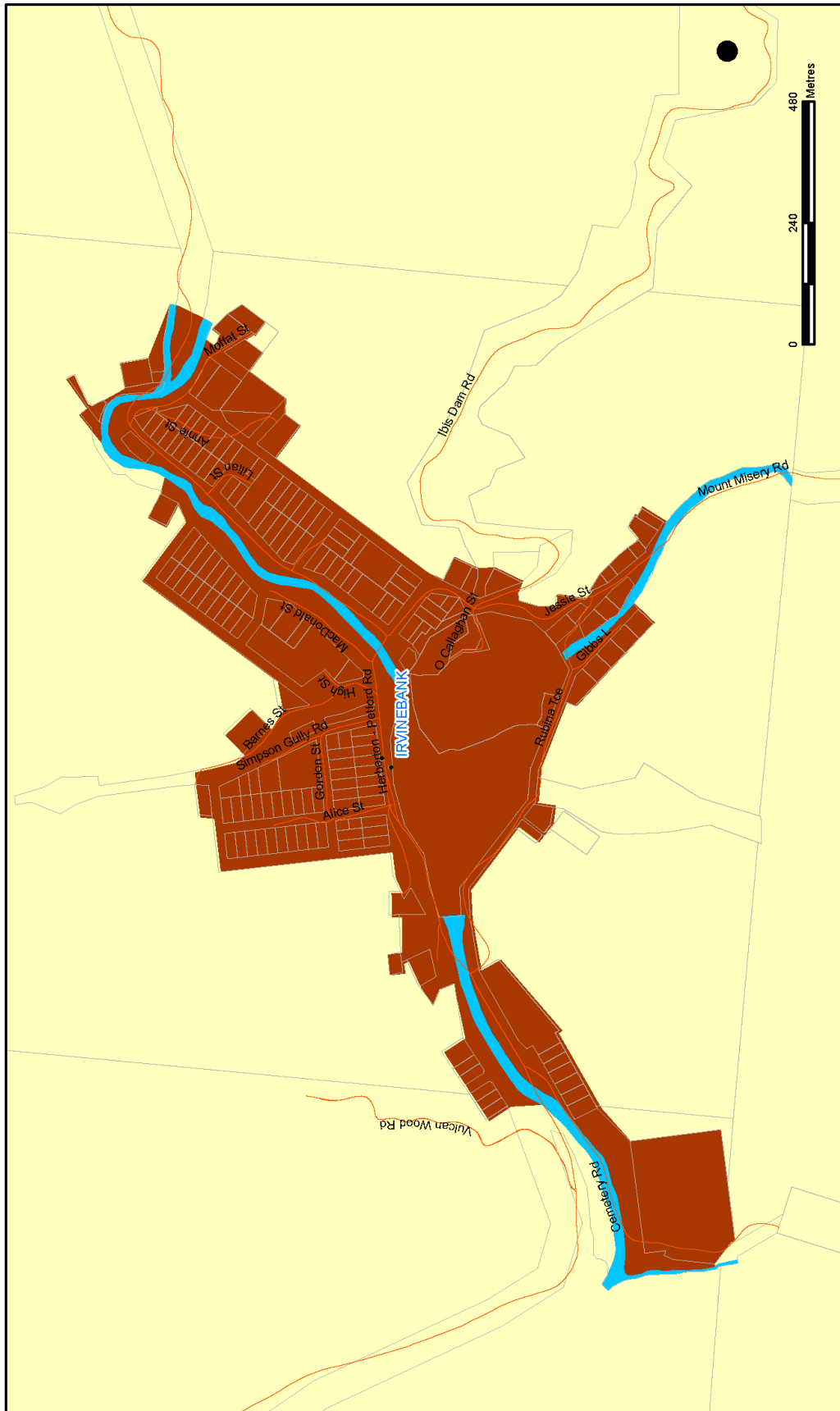
Map Grid of Australia Zone 55 (GDA94)



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# Irvinebank – Map 22



**Legend**

- Regional Landscape & Rural Production
- Rural Living
- Urban
- Waterway
- Road
- Lot Boundary
- Place

## Urban Area - Irvinebank

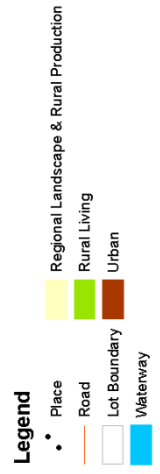
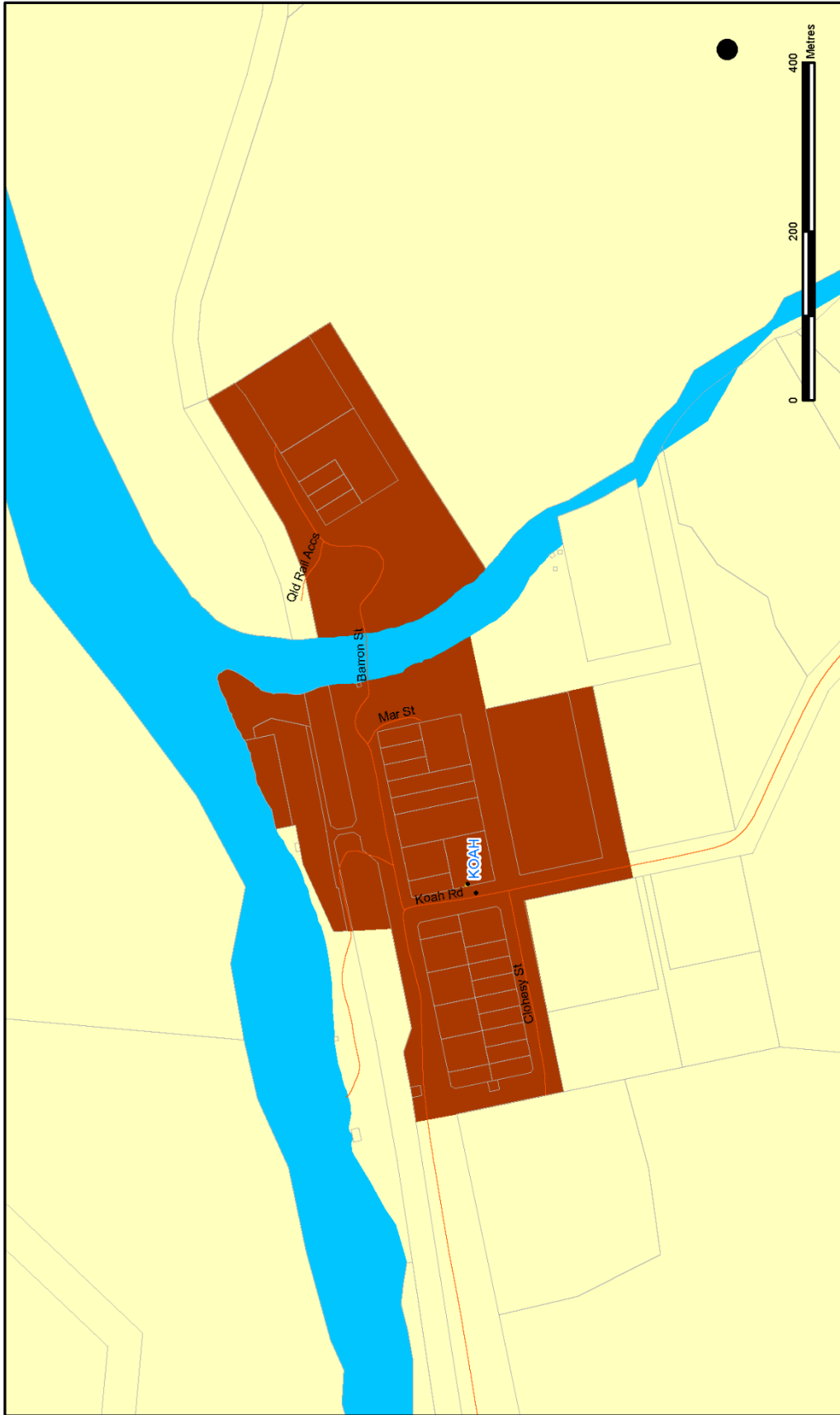


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# Koah – Map 23



## Urban Area - Koah

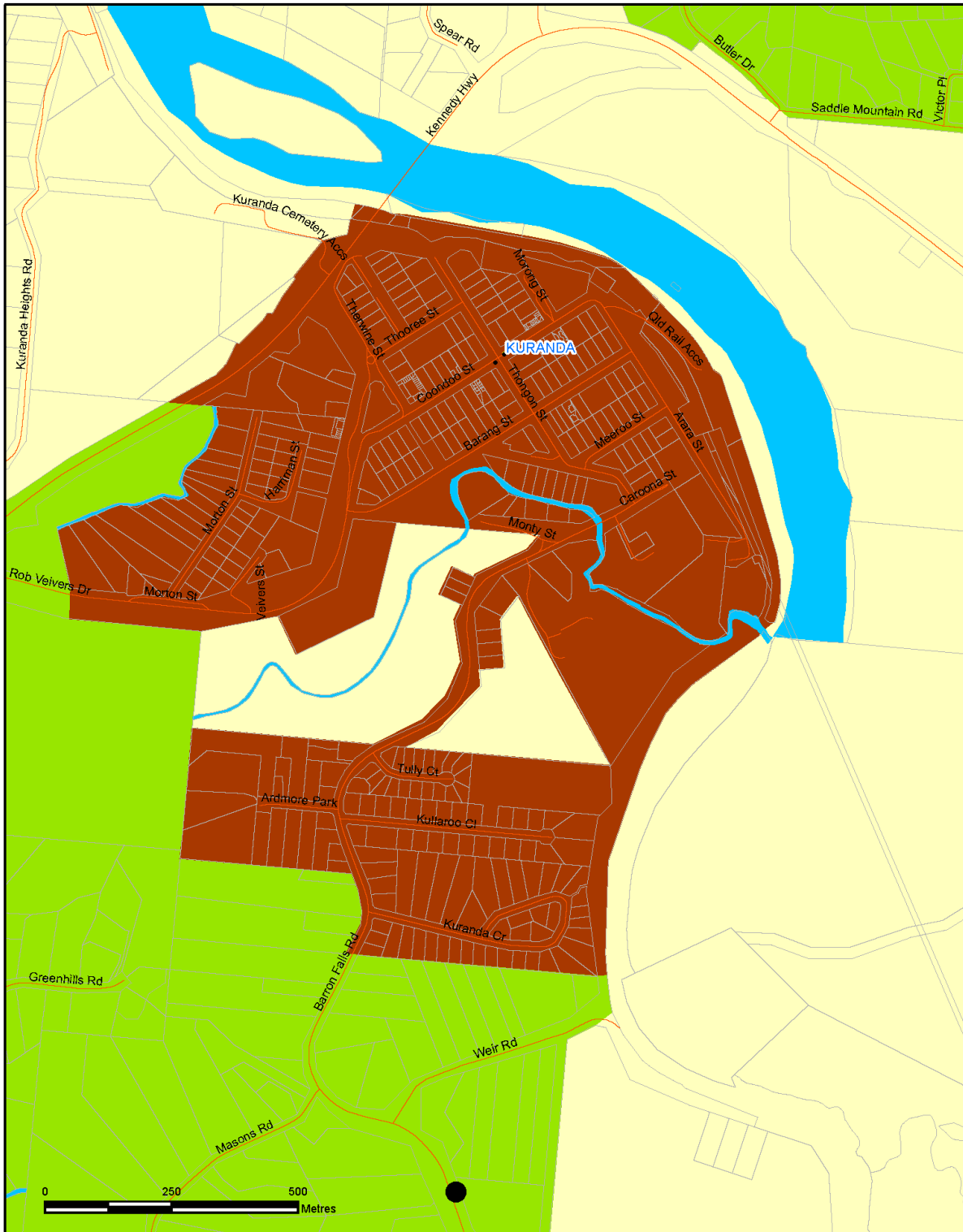


Map Grid of Australia Zone 55 (GDA94)

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# Kuranda – Map 24



## Urban Area - Kuranda



Map Grid of Australia Zone 55 (GDA94)

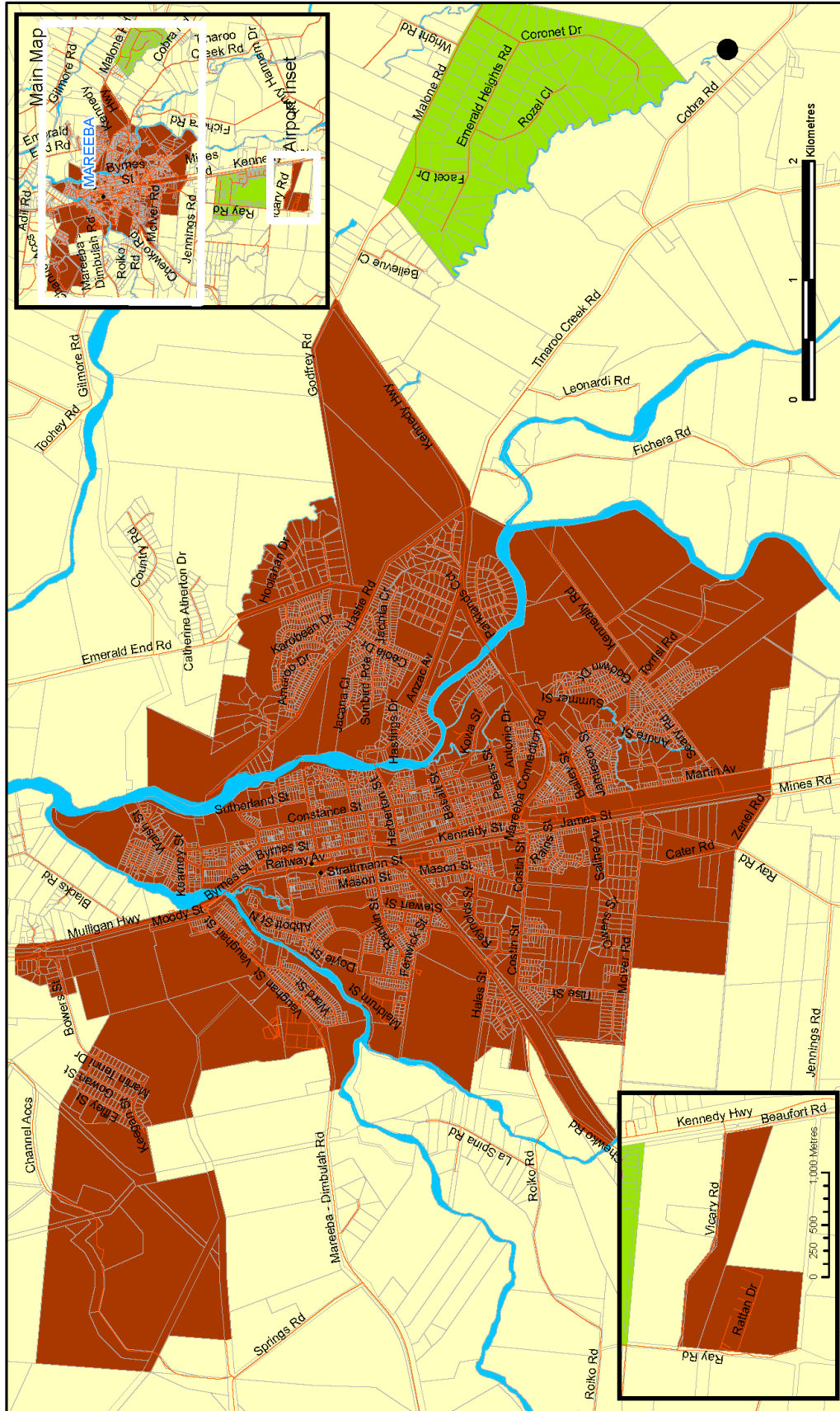
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### Legend

- Place
- Waterway
- Urban
- Rural Living
- Regional Landscape & Rural Production
- Lot Boundary



# Mareeba – Map 25



## Urban Area - Mareeba



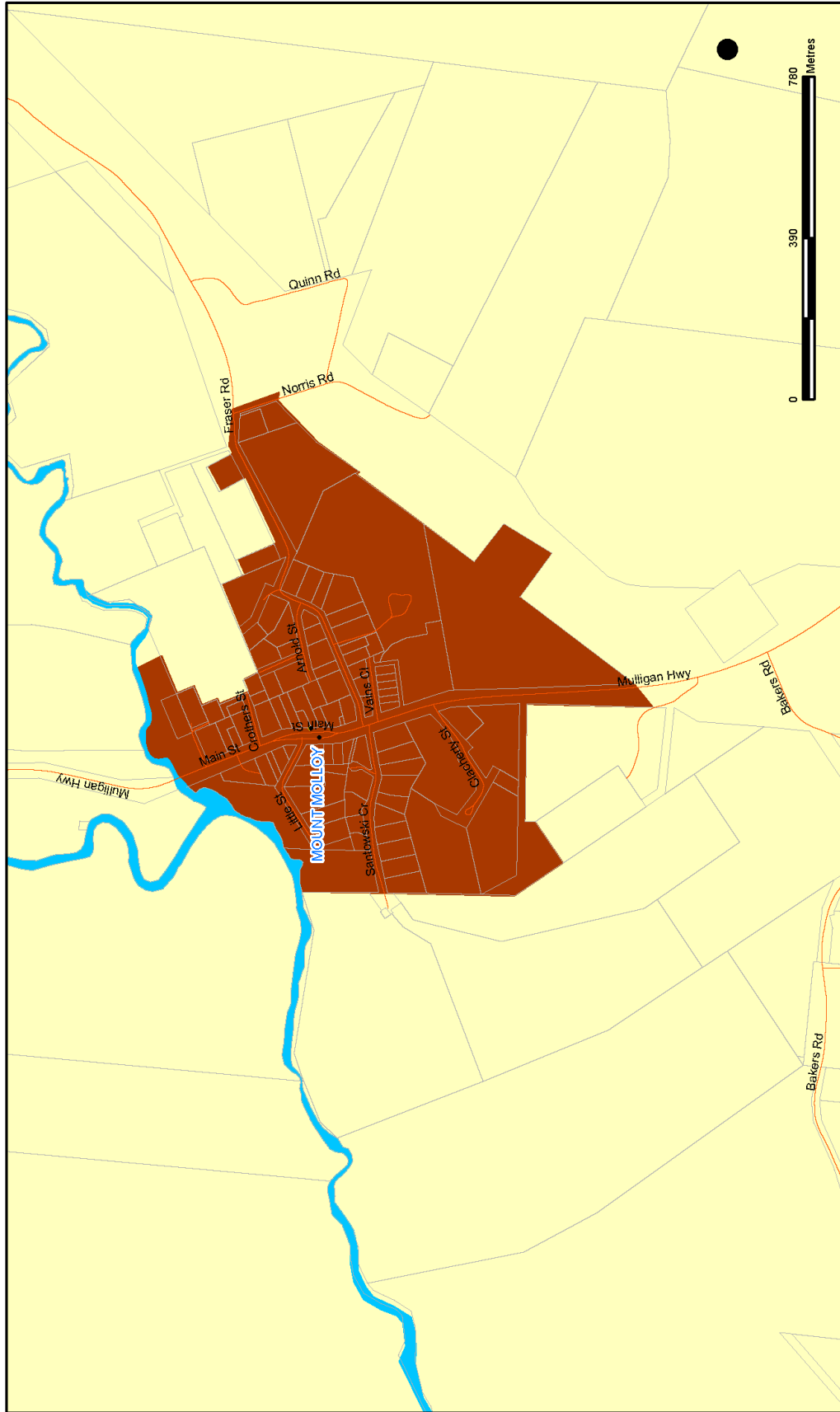
Map Grid of Australia Zone 55 (GDA94)

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# Mount Molloy – Map 26



**Legend**

- Place
- Waterway
- Road
- Lot Boundary
- Regional Landscape & Rural Production
- Rural Living
- Urban

## Urban Area - Mt Molloy

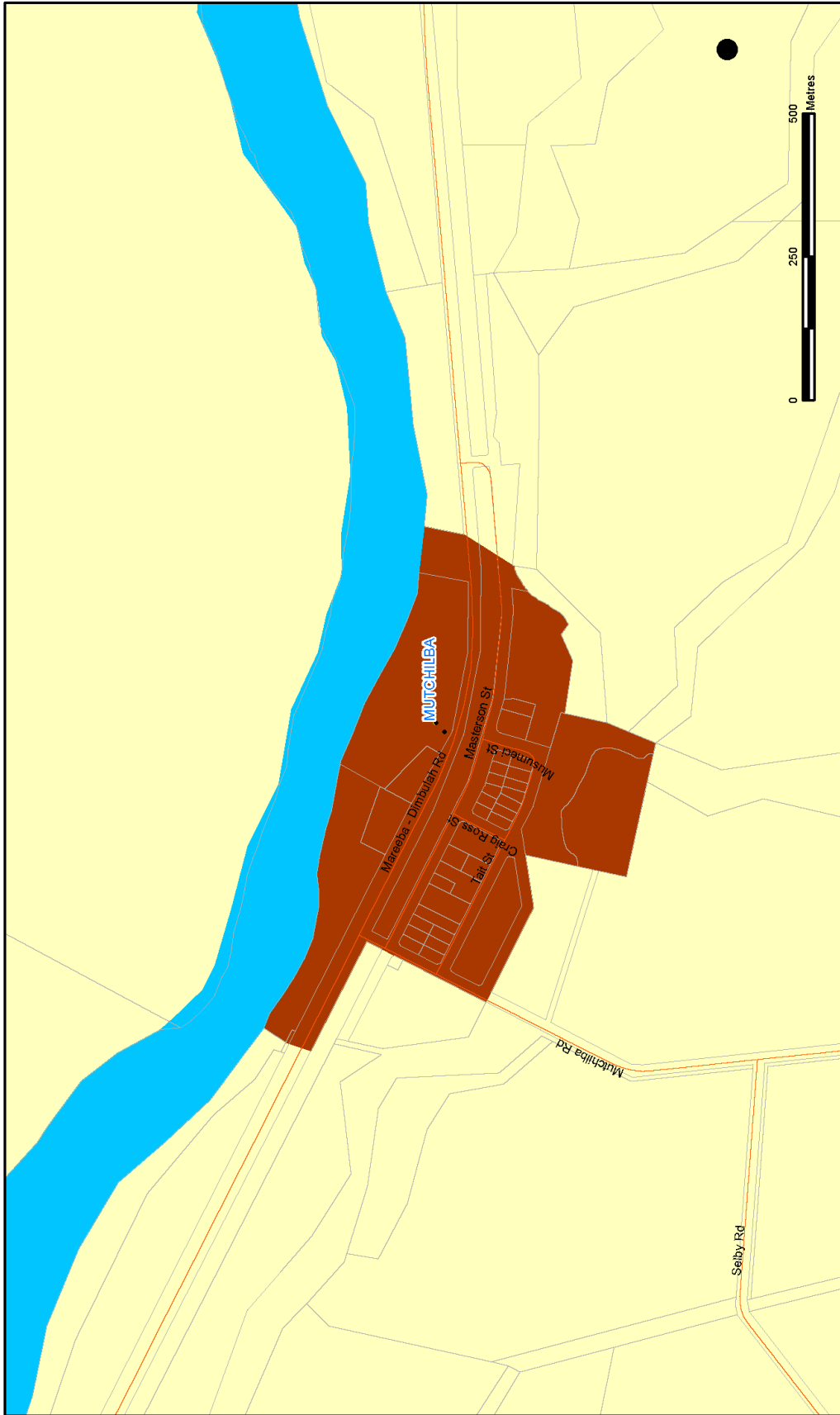


Map Grid of Australia Zone 55 (GDA94)

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# Mutchilba – Map 27



## Urban Area - Mutchilba



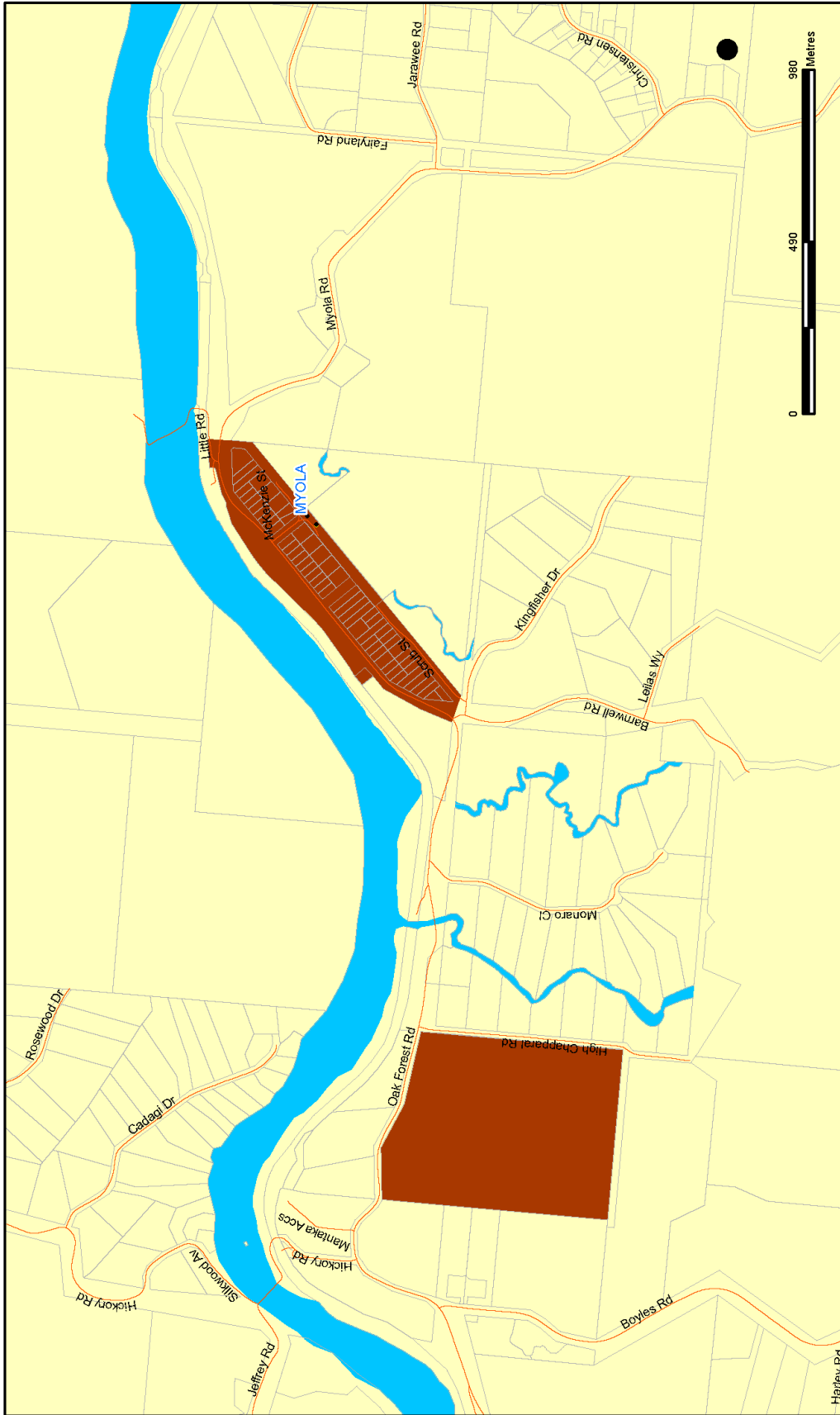
- Legend**
- Place
  - Waterway
  - Road
  - Lot Boundary
- Regional Landscape & Rural Production
- Rural Living
  - Urban

Map Grid of Australia Zone 55 (GDA94)

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# Myola – Map 28



## Urban Area - Myola



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Map Grid of Australia Zone 55 (GDA94)

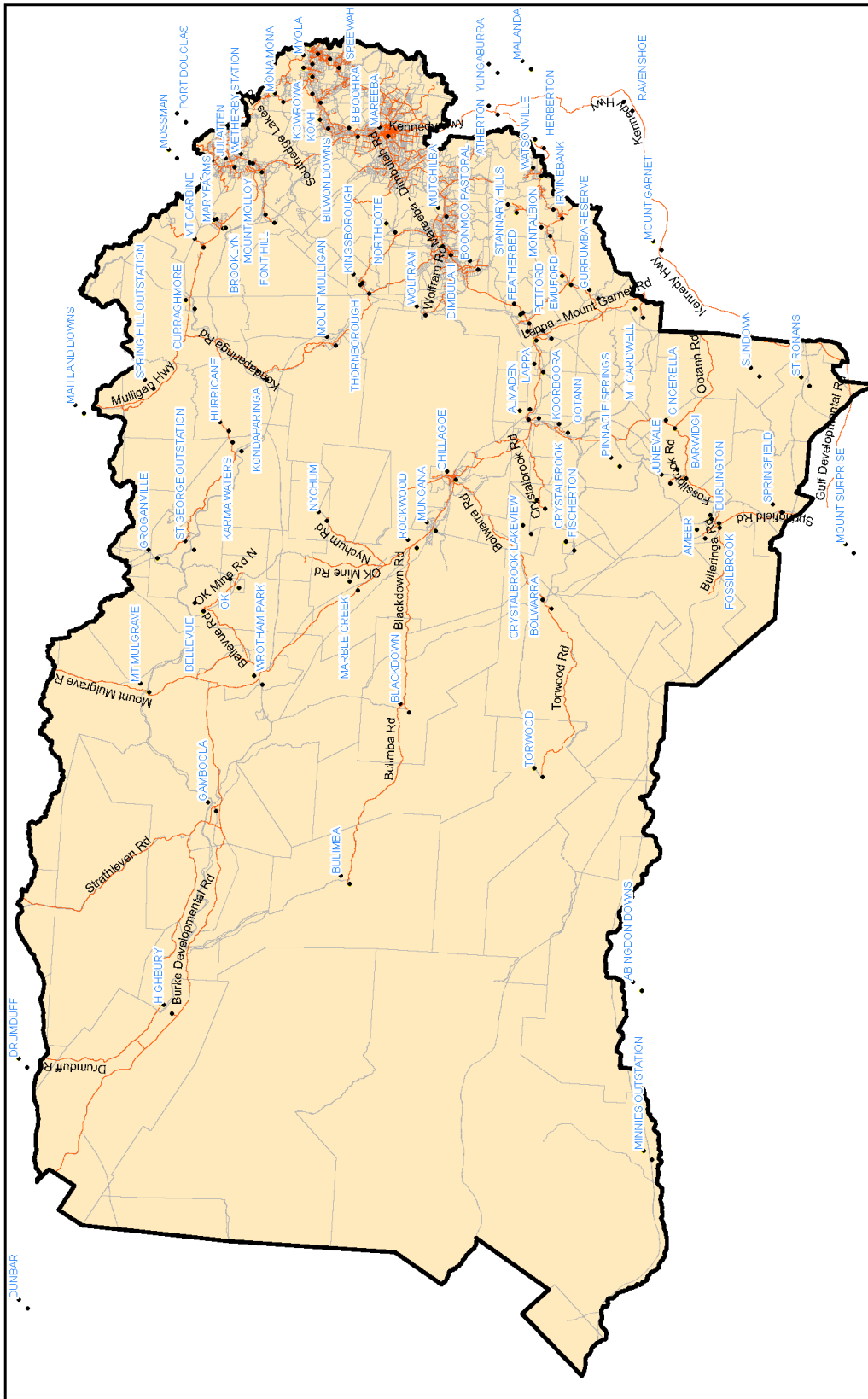
**Legend**

- Urban
- Rural Living
- Regional Landscape & Rural Production
- Lot Boundary
- Waterway
- Place
- Road



# WASTE FACILITIES CHARGE AREA

## Map 29



### Waste Facilities Charge

Map Grid of Australia Zone 55 (GDA94)

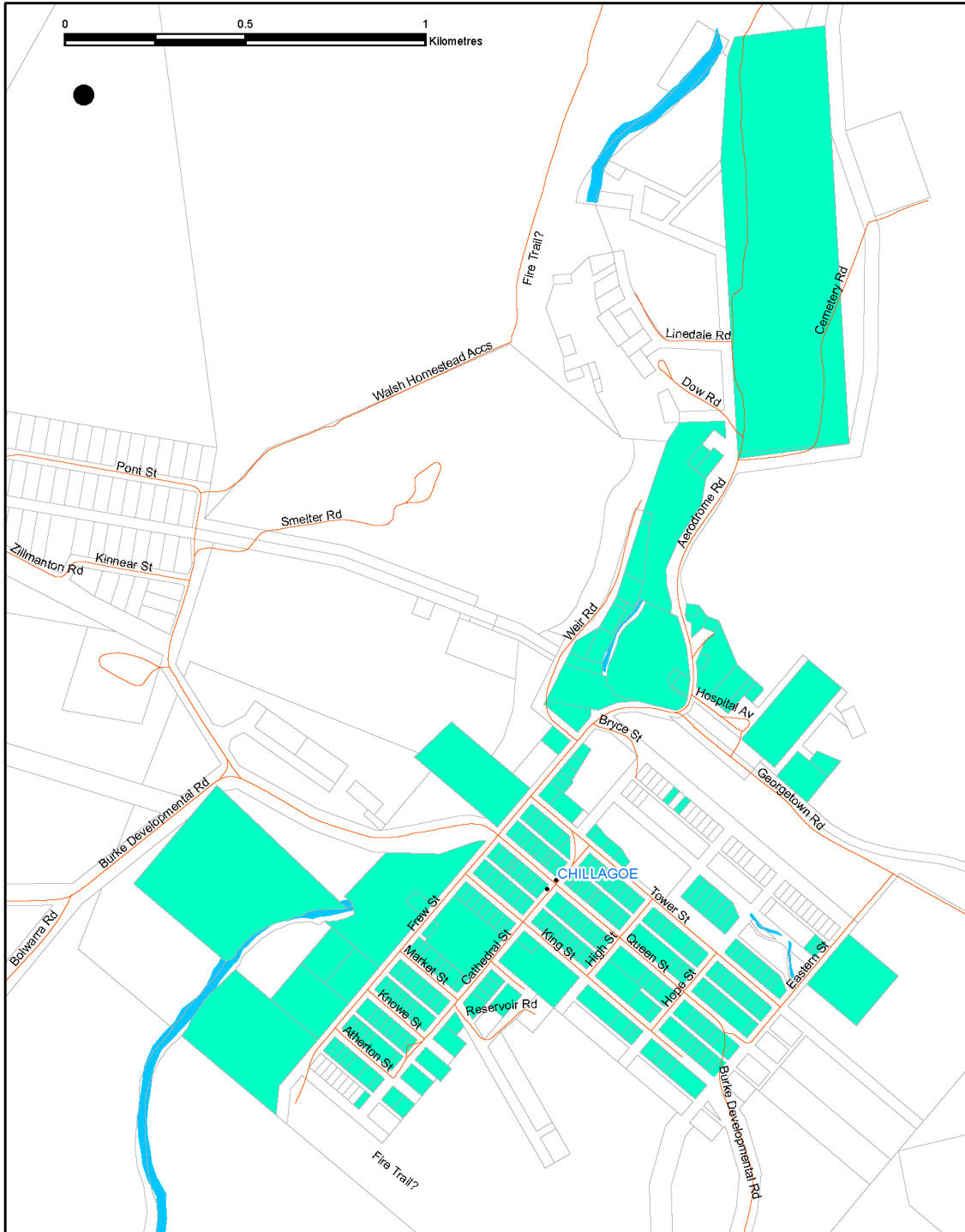


- Legend**
- Road
  - Place
  - MSC Boundary
  - Lot Boundary
  - Waste Management Levy



# WATER SUPPLY AREAS

## Chillagoe – Map 30



### Water Supply Area - Chillagoe

Map Grid of Australia  
Zone 55 (GDA94)

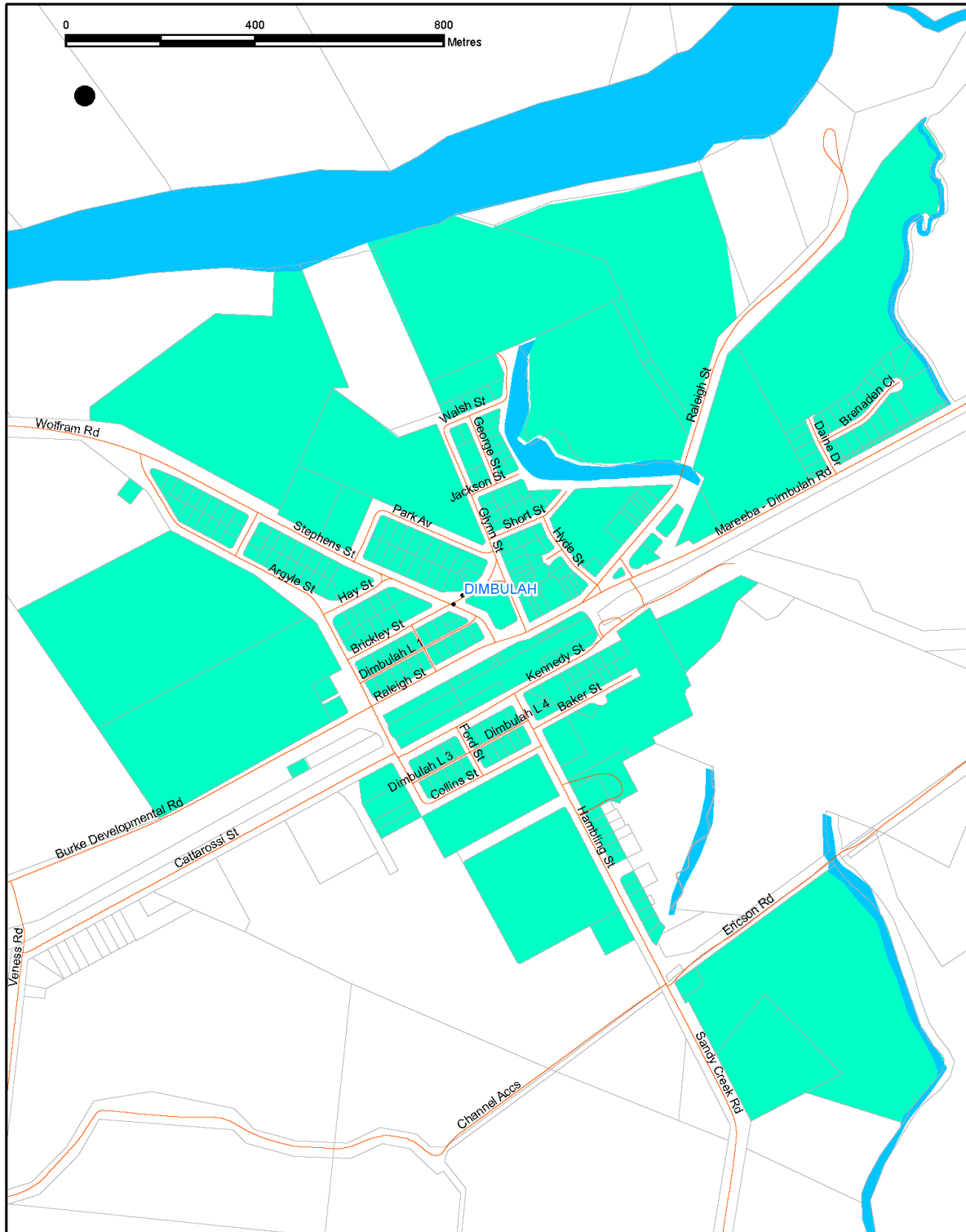
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**Legend**

- Place
- Road
- Lot Boundary
- Waterway
- Water Supply



# Dimbulah – Map 31



## Water Supply Area - Dimbulah

Map Grid of Australia  
Zone 55 (GDA94)

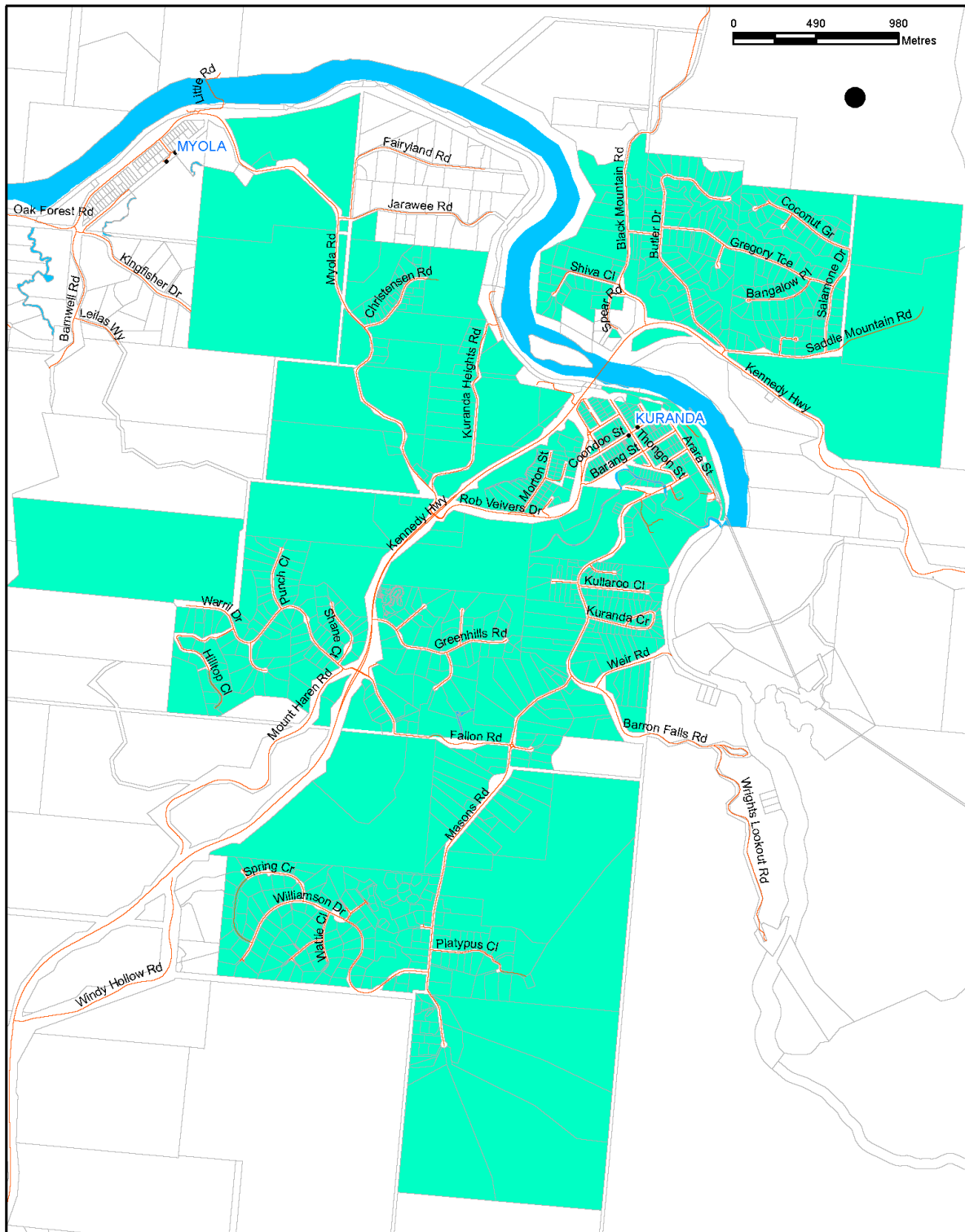
### Legend

- Place
- Road
- Lot Boundary
- Waterway
- Water Supply

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# Kuranda – Map 32



## Water Supply Area - Kuranda

Map Grid of Australia  
Zone 55 (GDA94)

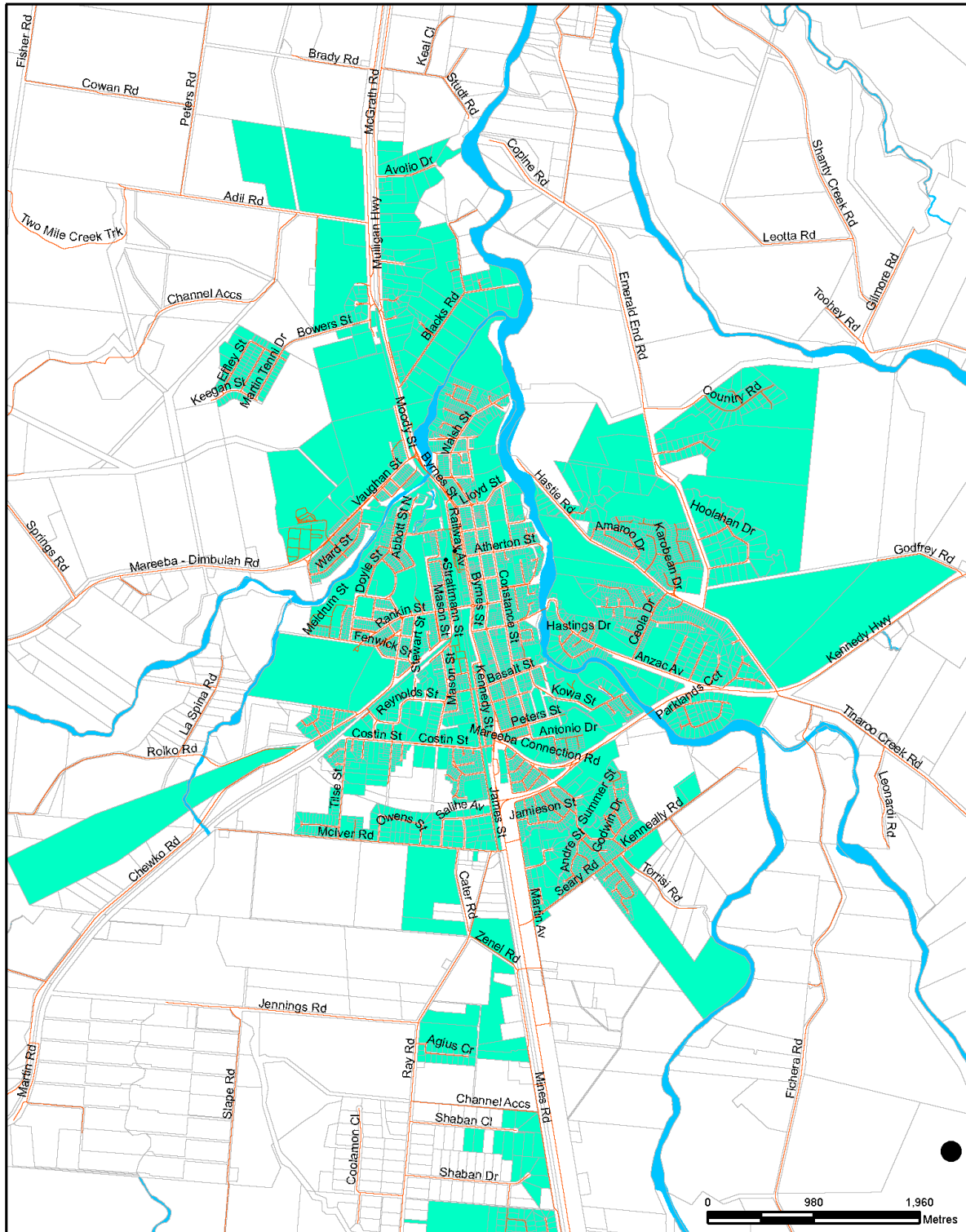
### Legend

- Place
- Waterway
- Road
- Water Supply
- Lot Boundary

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# Mareeba – Map 33



## Water Supply Area - Mareeba

Map Grid of Australia  
Zone 55 (GDA94)

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### Legend

- Place
- Road
- Lot Boundary
- Waterway
- Water Supply





# Mareeba South (Untreated) – Map 34



## Water Supply Area - Mareeba South



Map Grid of Australia Zone 55 (GDA94)

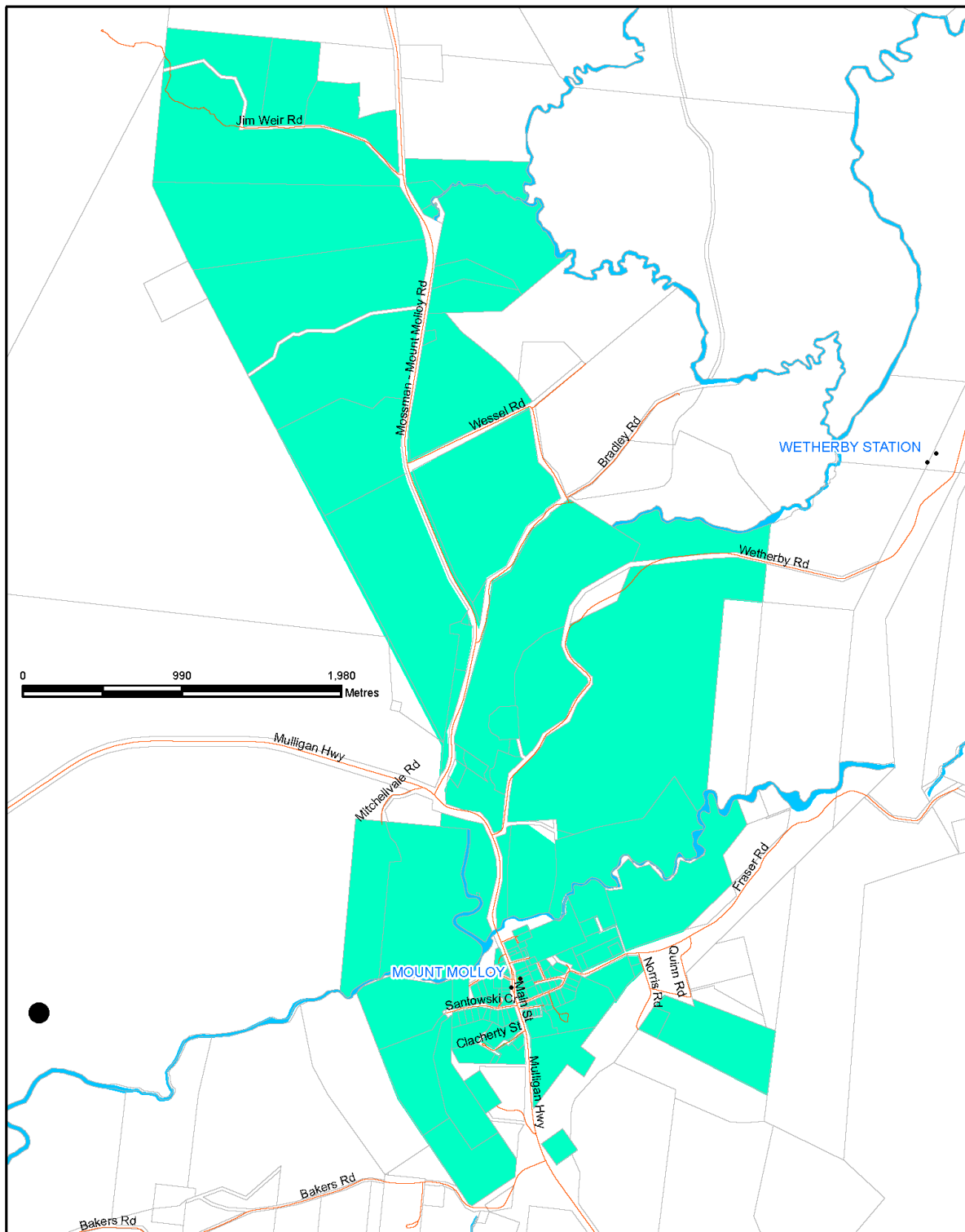
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### Legend

- Place
- Road
- Lot Boundary
- Waterway
- Untreated Water Supply
- Treated Water Supply



# Mount Molloy – Map 35



## Water Supply Area - Mt Molloy



Map Grid of Australia Zone 55 (GDA94)

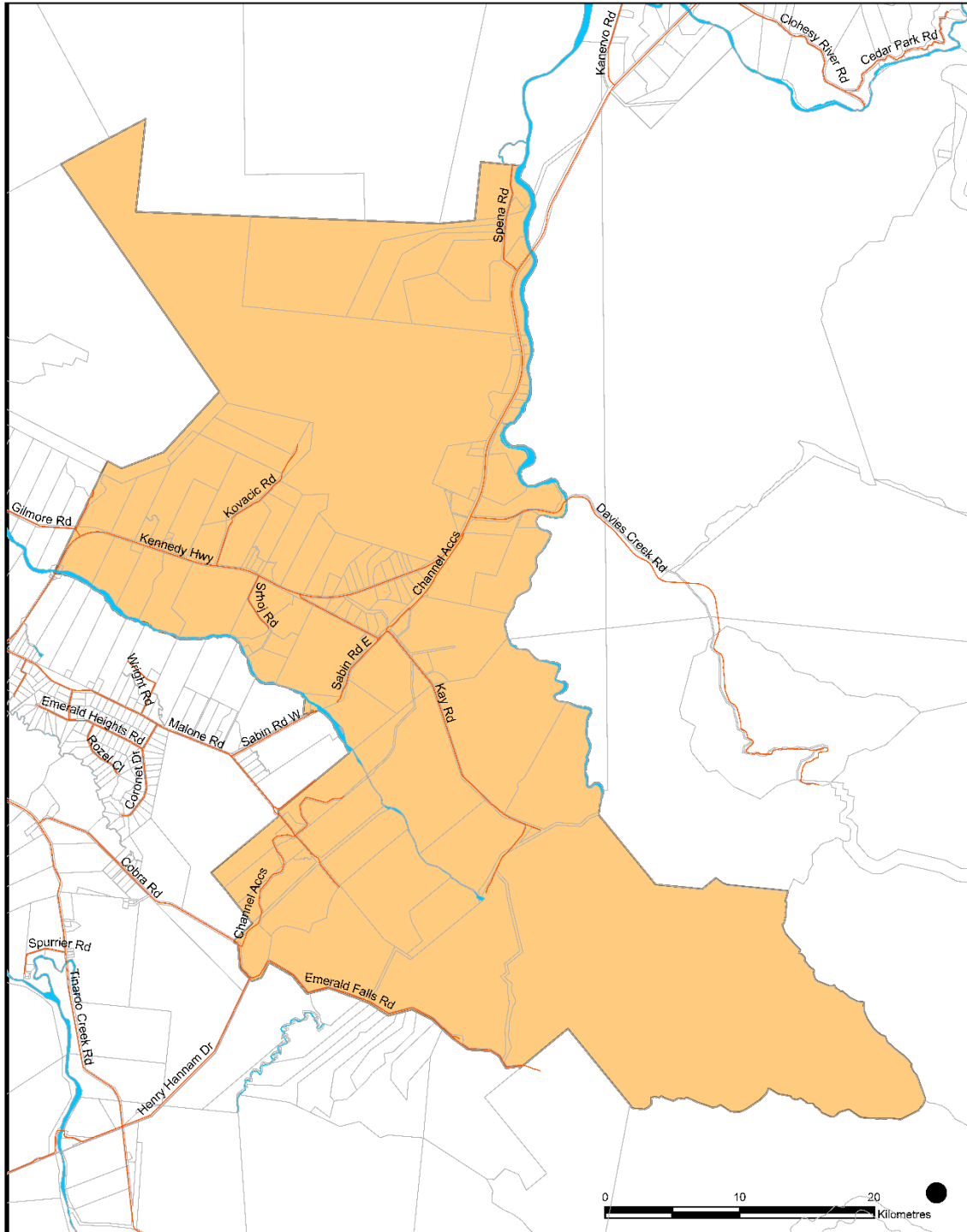
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- Legend**
- Place
  - Road
  - Lot Boundary
  - Waterway
  - Water Supply



# VOLUNTEER BRIGADE SERVICES AREA

## Davies Creek – Map 36



### Volunteer Brigade Services Davies Creek Rural

Map Grid of Australia Zone 55 (GDA94)

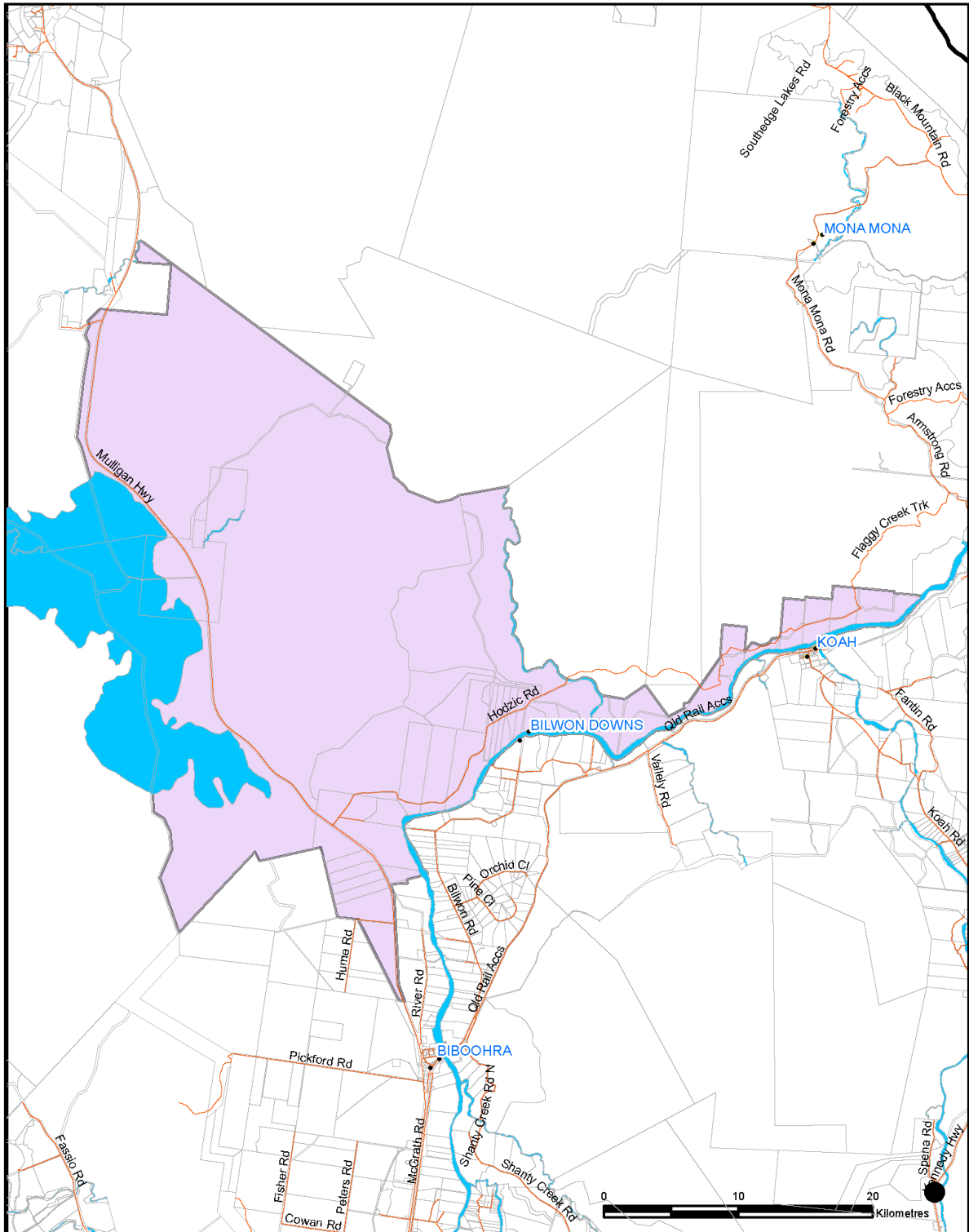
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#### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Davies Creek Rural



# Hodzic Road – Map 37



## Volunteer Brigade Services Hodzic Road Rural

Map Grid of Australia Zone 55 (GDA94)

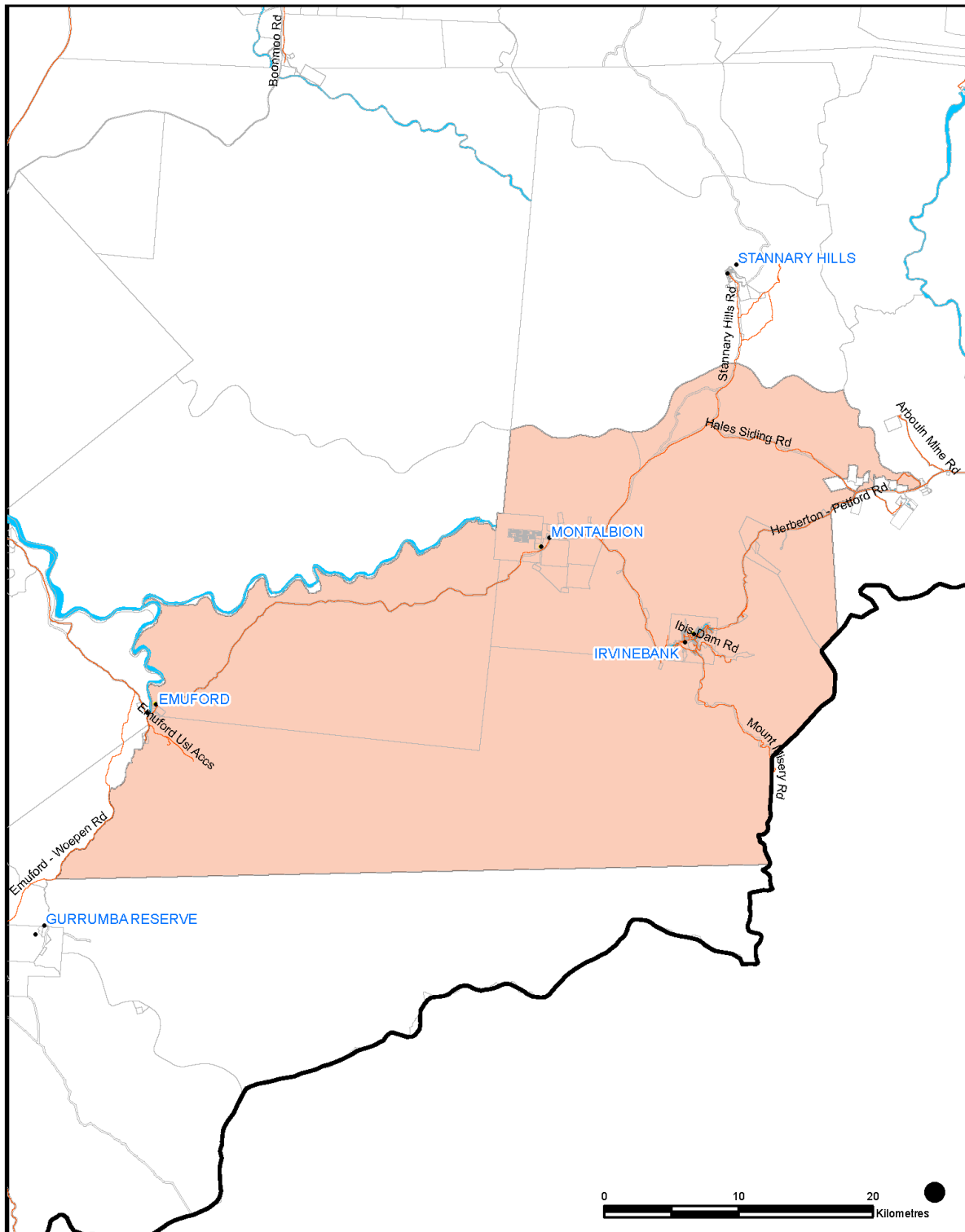
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Hodzic Road Rural



# Irvinebank – Map 38



## Volunteer Brigade Services Irvinebank Rural

Map Grid of Australia Zone 55 (GDA94)

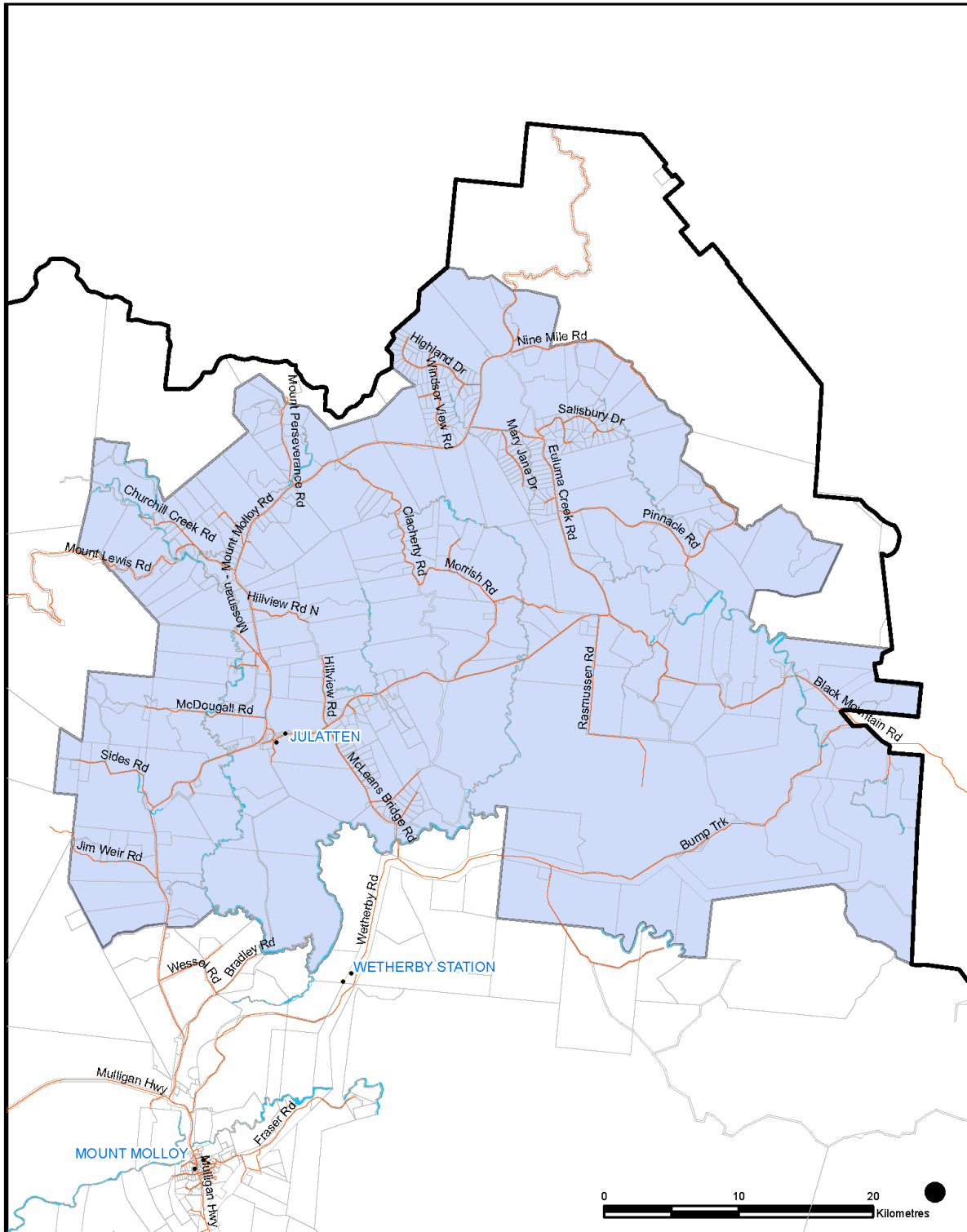
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Irvinebank Rural



# Julatten – Map 39



## Volunteer Brigade Services Julatten Rural



Map Grid of Australia Zone 55 (GDA94)

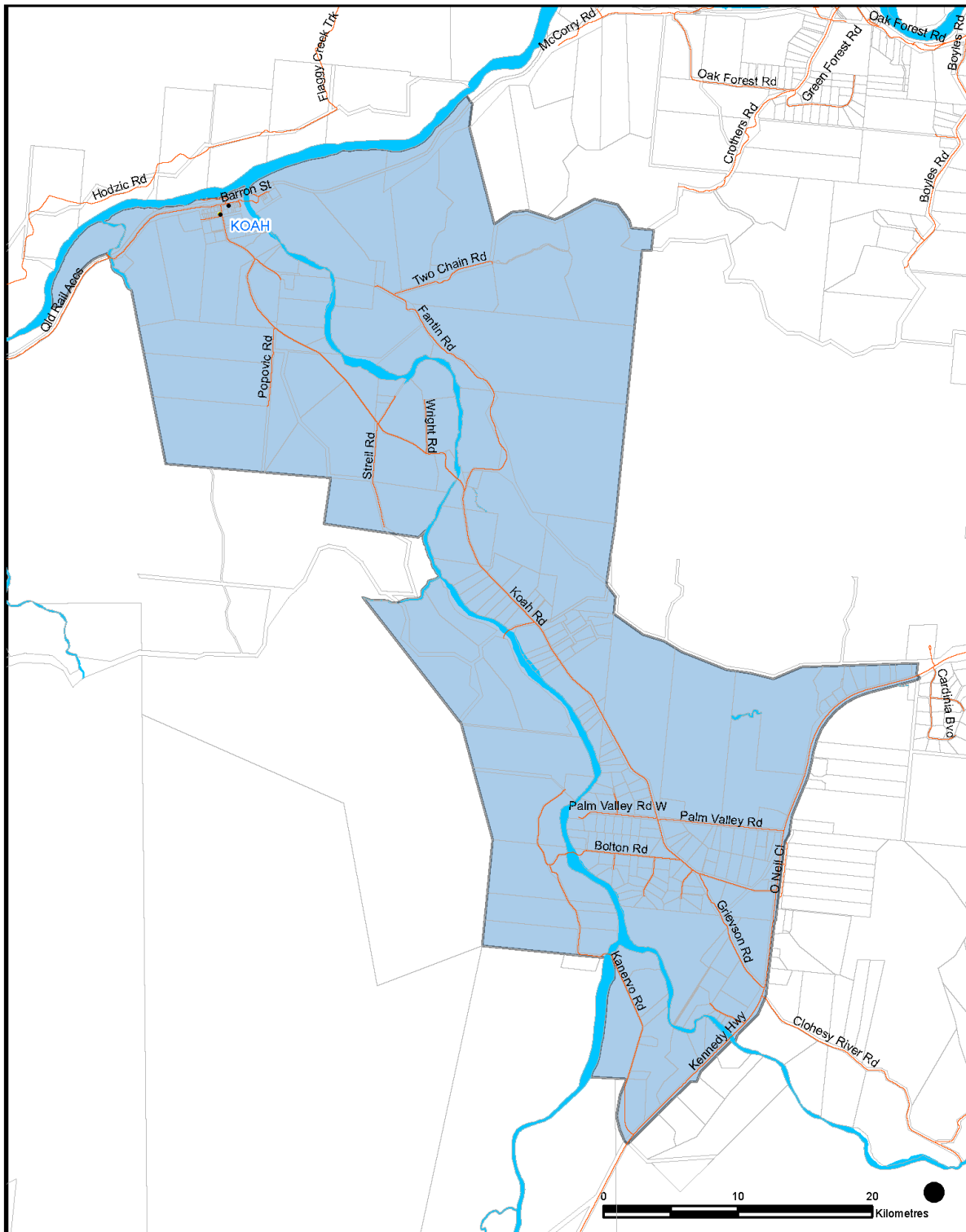
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Julatten Rural



# Koah Road – Map 40



## Volunteer Brigade Services Koah Rural

Map Grid of Australia Zone 55 (GDA94)

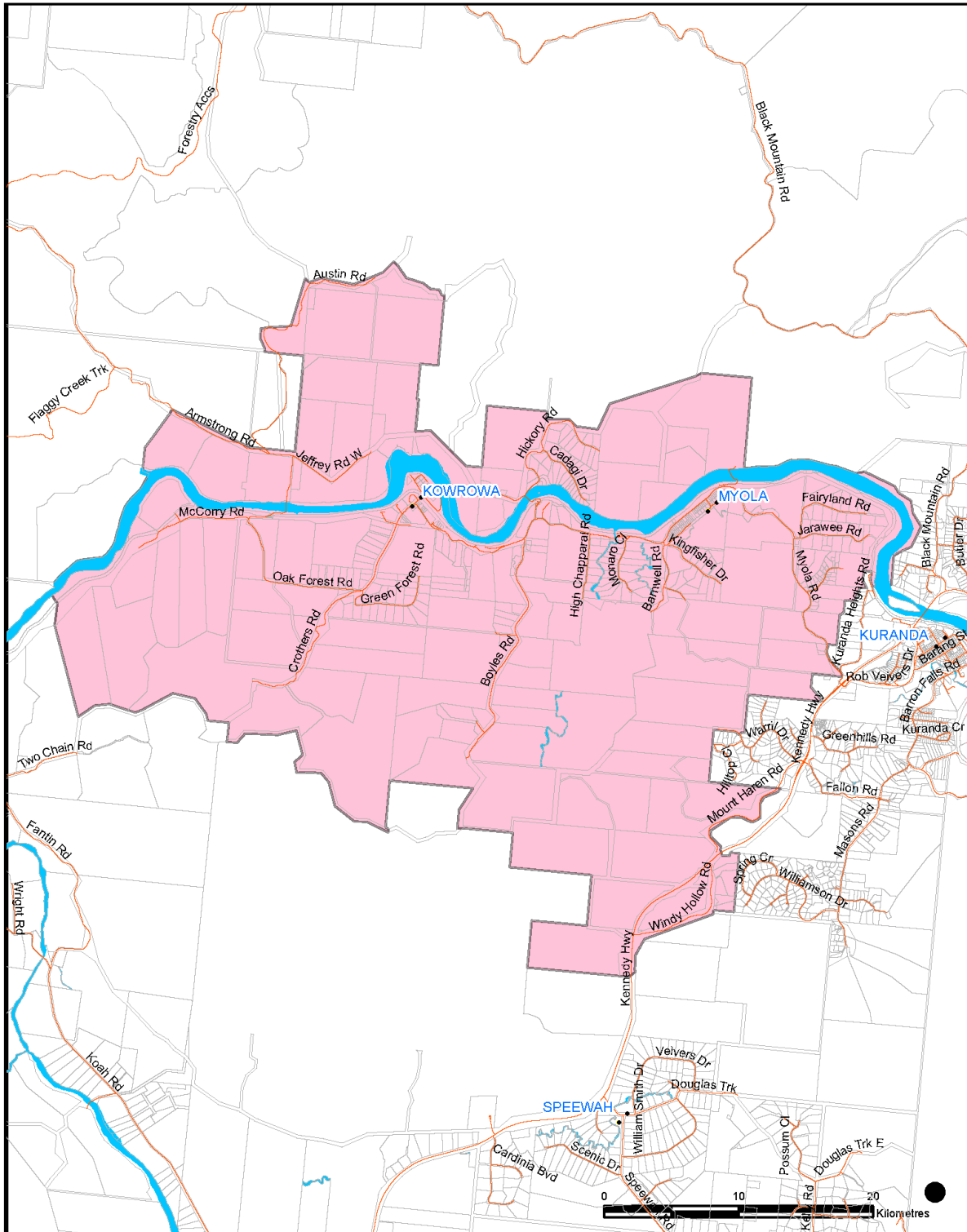
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Koah Rural



# Kuranda Myola – Map 41



## Volunteer Brigade Services Kuranda Myola Rural

Map Grid of Australia Zone 55 (GDA94)

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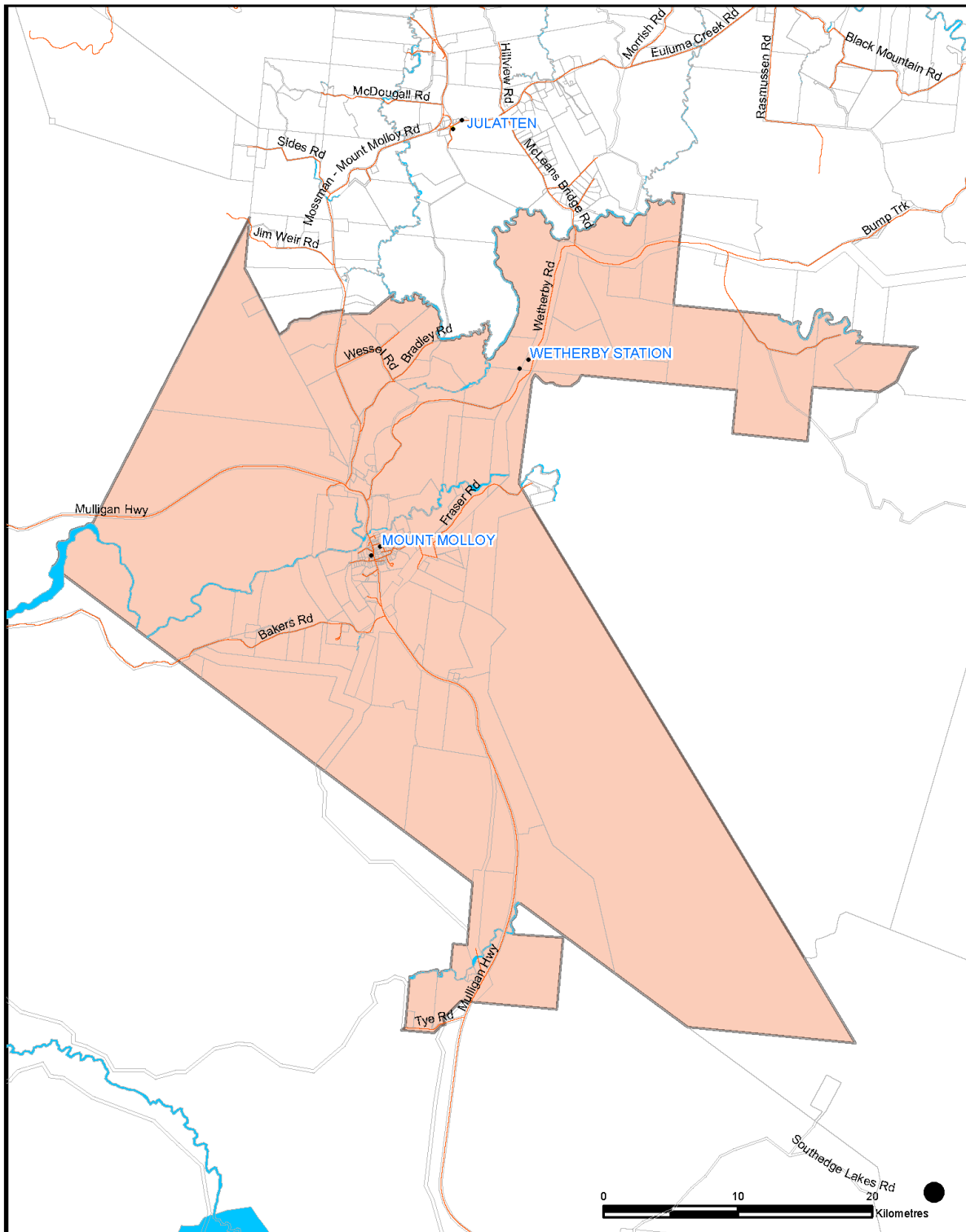
### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Kuranda Myola Rural





# Mount Molloy – Map 42



## Volunteer Brigade Services

### Mount Molloy Rural

Map Grid of Australia Zone 55 (GDA94)

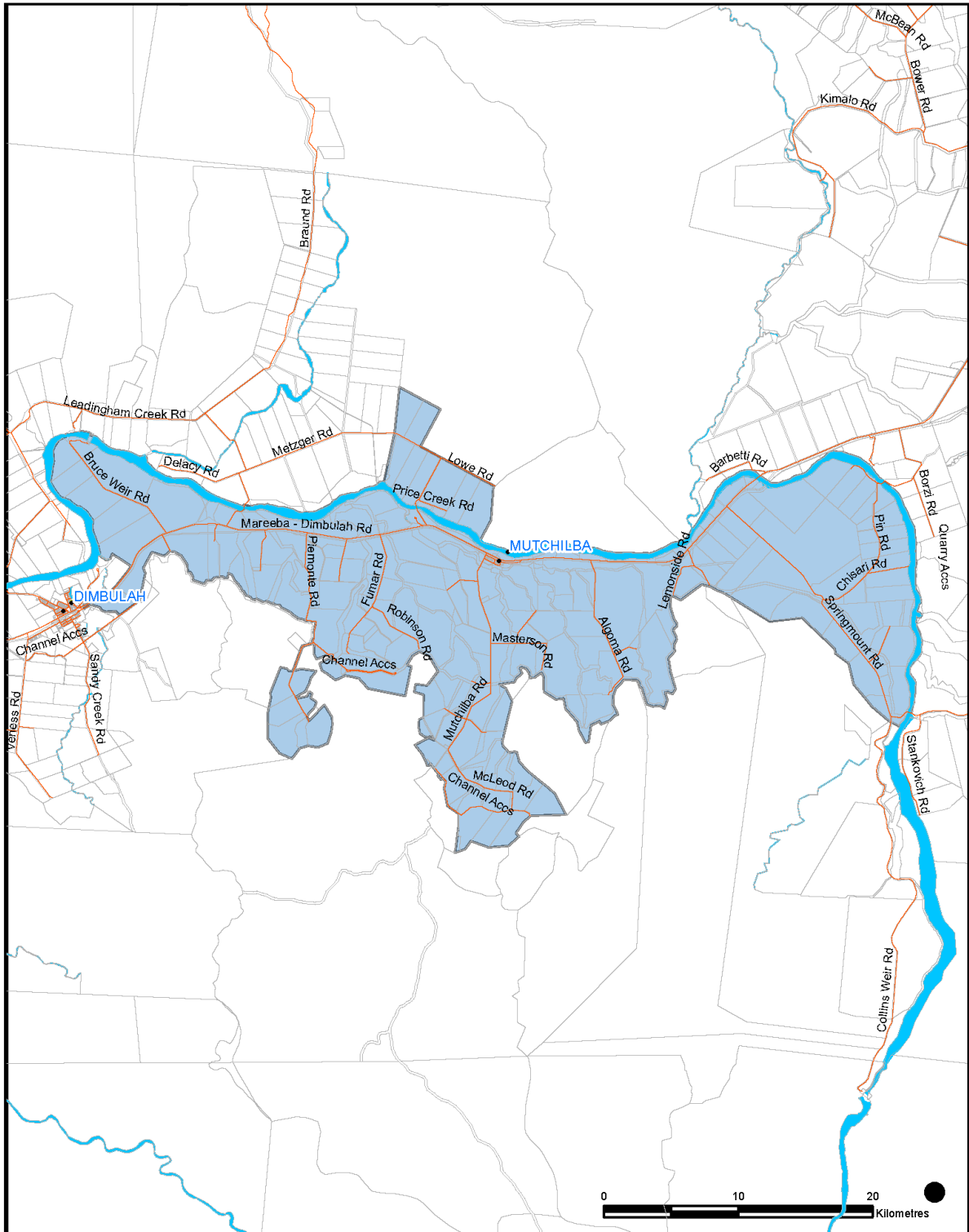
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Mount Molloy Rural



# Mutchilba – Map 43



## Volunteer Brigade Services Mutchilba Rural

Map Grid of Australia Zone 55 (GDA94)

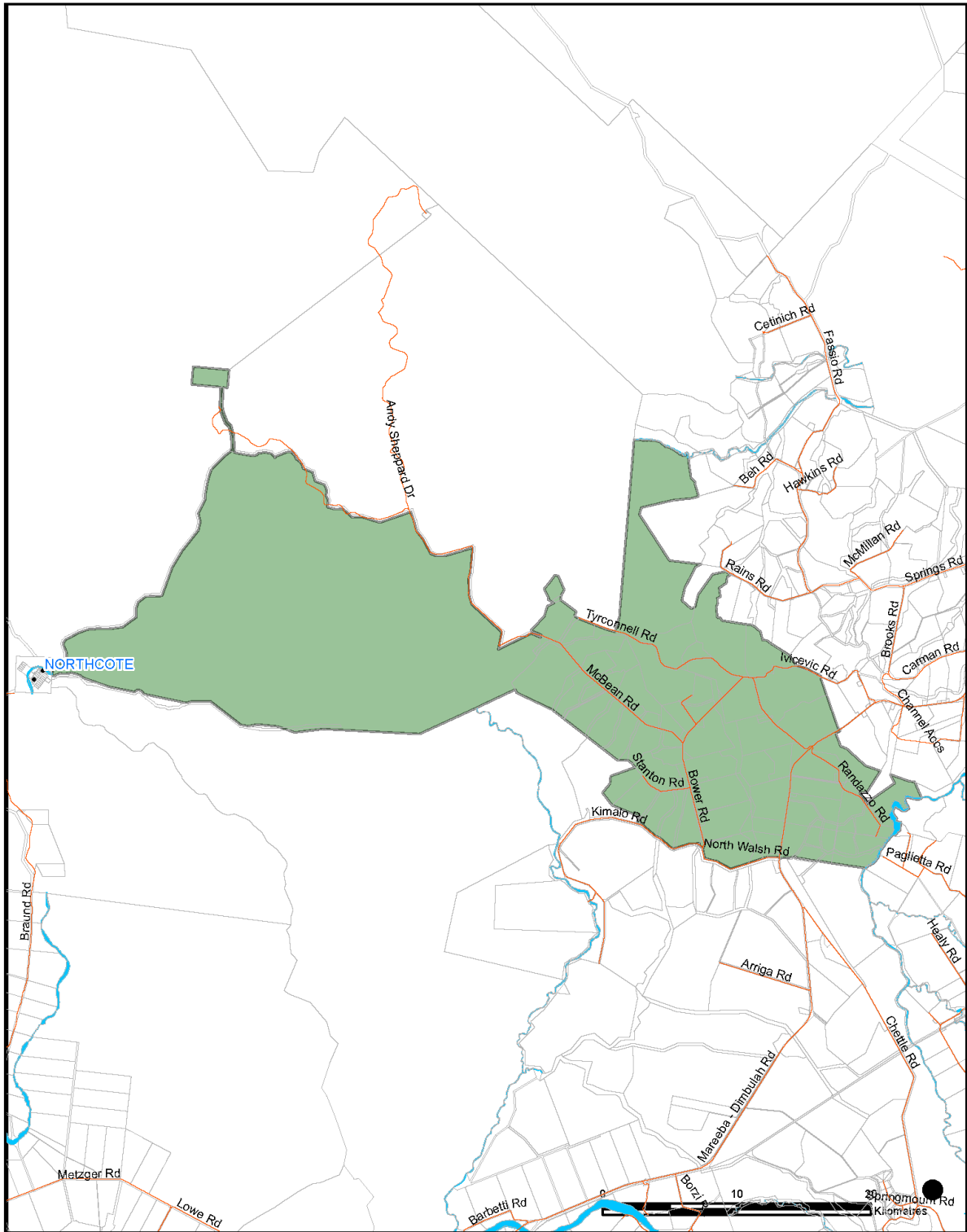
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Mutchilba Rural



# Paddy's Green – Map 44



## Volunteer Brigade Services Paddys Green Rural

Map Grid of Australia Zone 55 (GDA94)

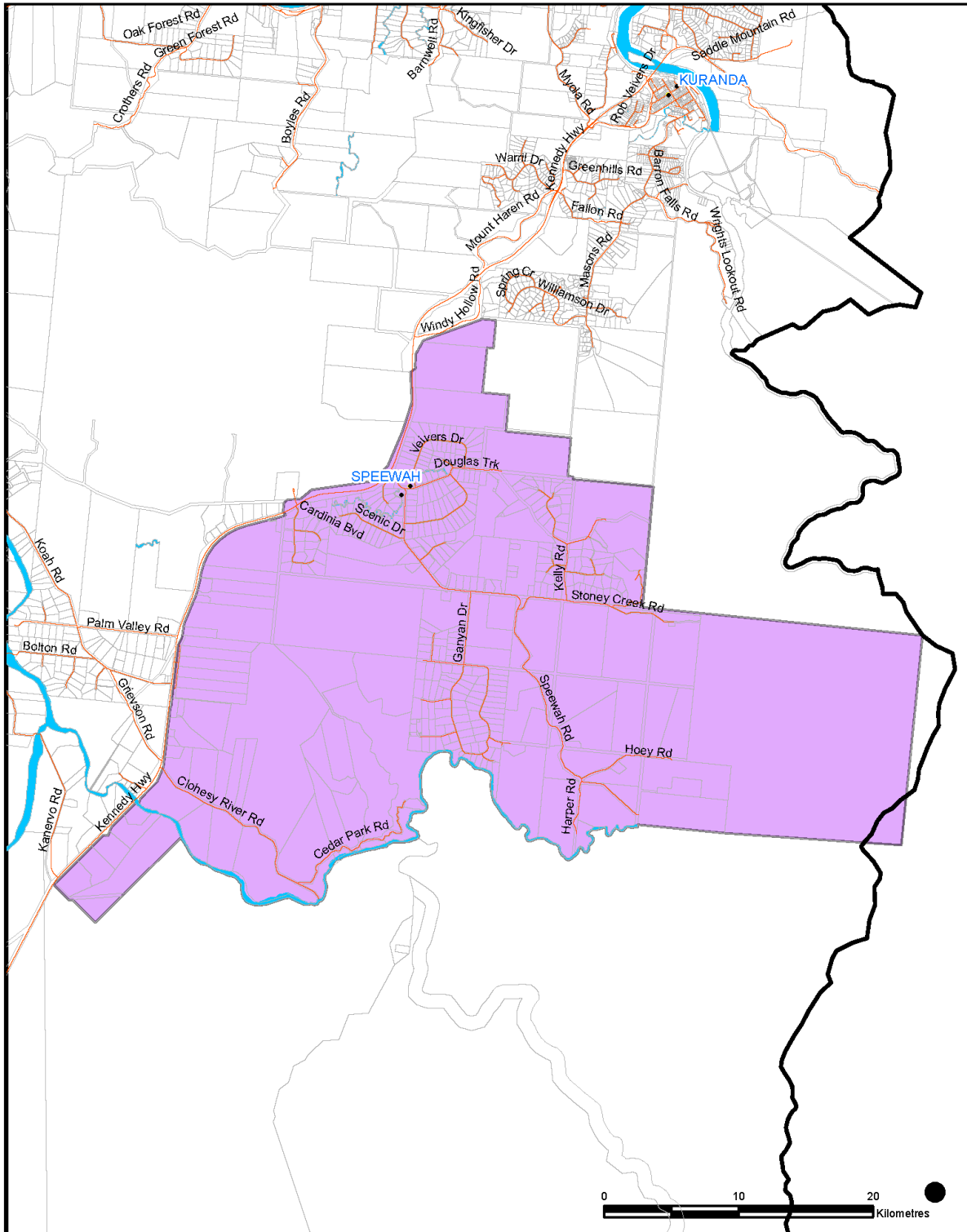
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Paddys Green Rural



# Speewah – Map 45



## Volunteer Brigade Services Speewah Rural

Map Grid of Australia Zone 55 (GDA94)

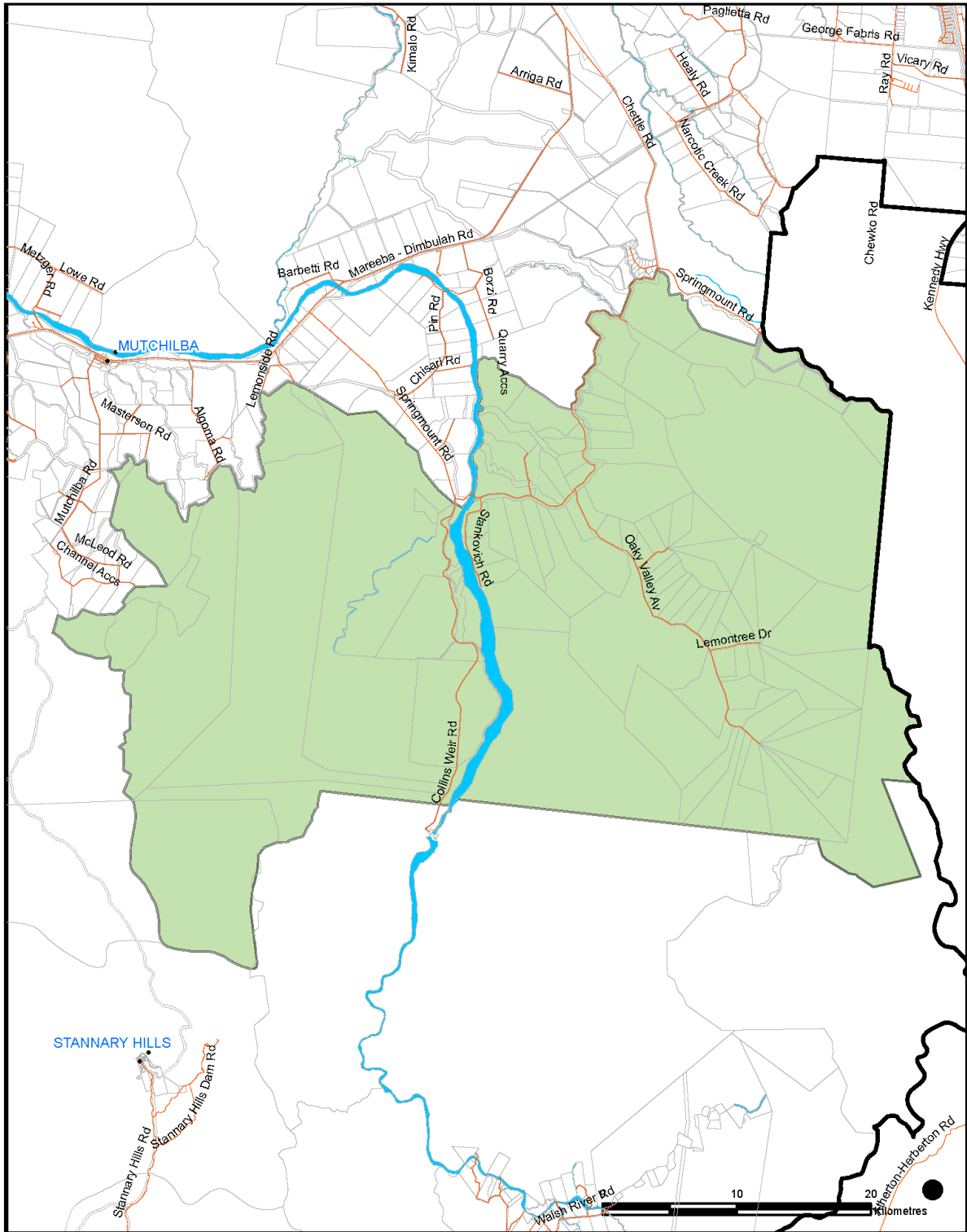
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Speewah Rural



# Springmount – Map 46



## Volunteer Brigade Services Springmount District Rural

Map Grid of Australia Zone 55 (GDA94)

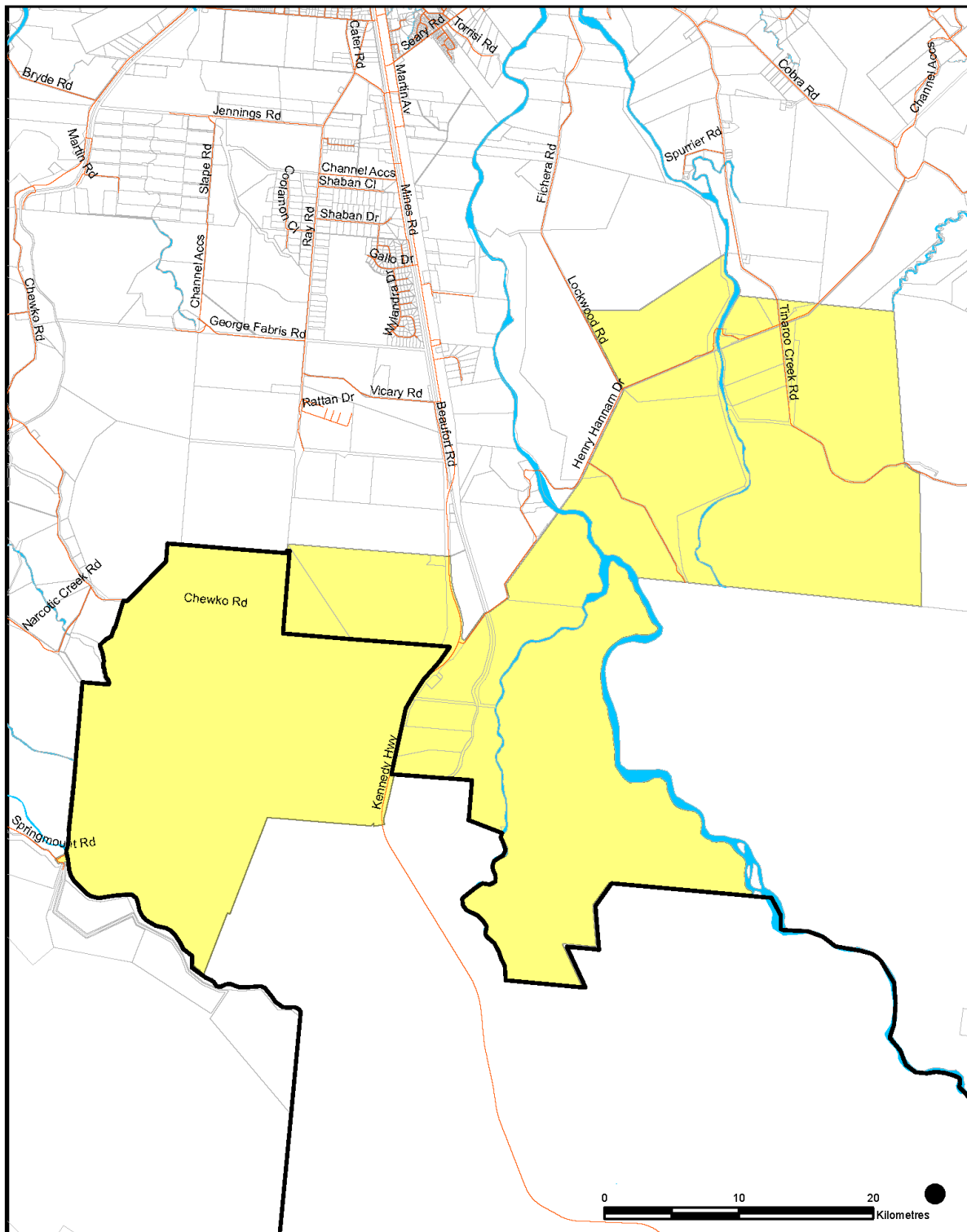
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Springmount District Rural



## Walkamin – Map 47



### Volunteer Brigade Services Walkamin Rural

Map Grid of Australia Zone 55 (GDA94)

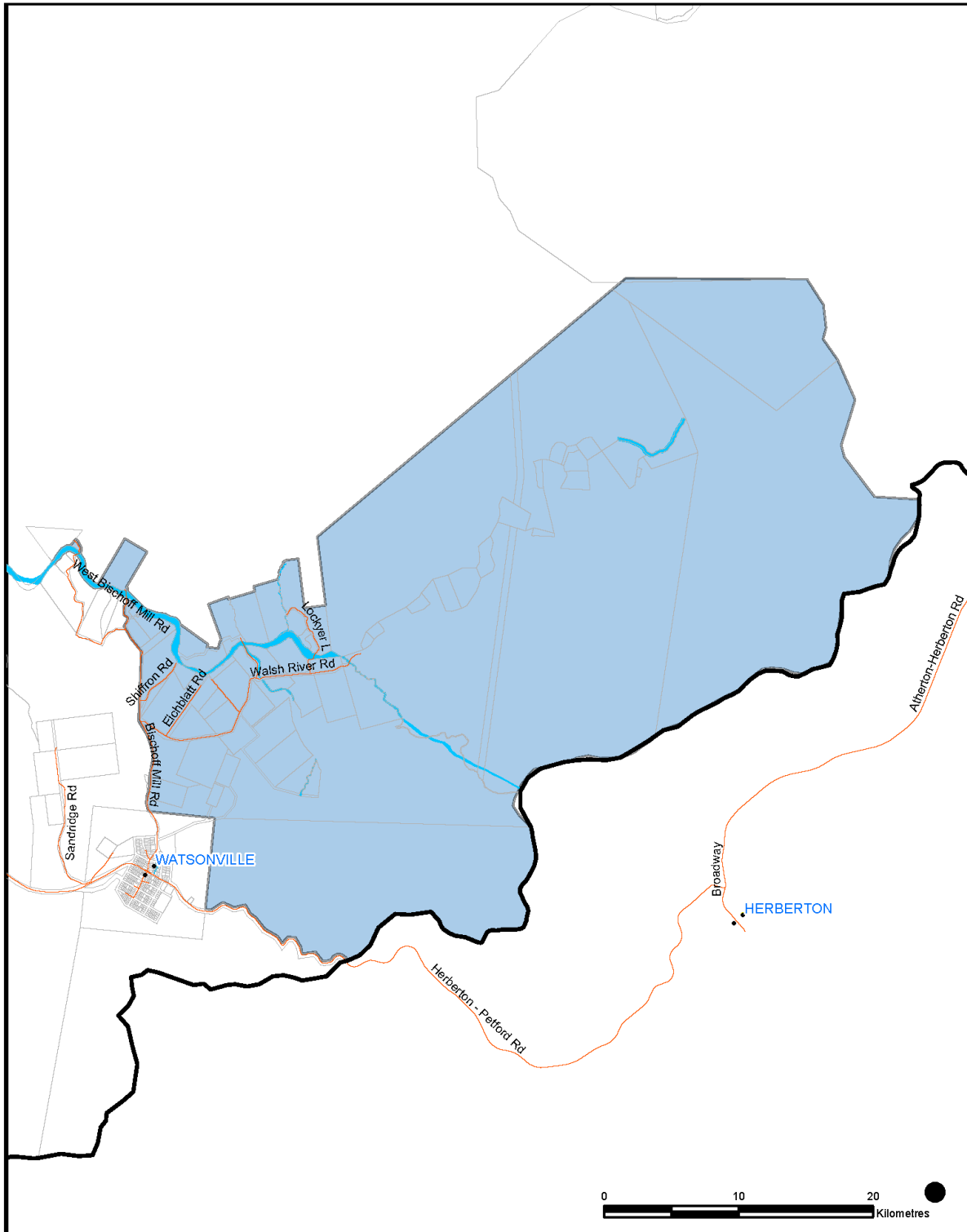
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#### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Walkamin Rural



# Walsh River – Map 48



## Volunteer Brigade Services Walsh River Rural

Map Grid of Australia Zone 55 (GDA94)

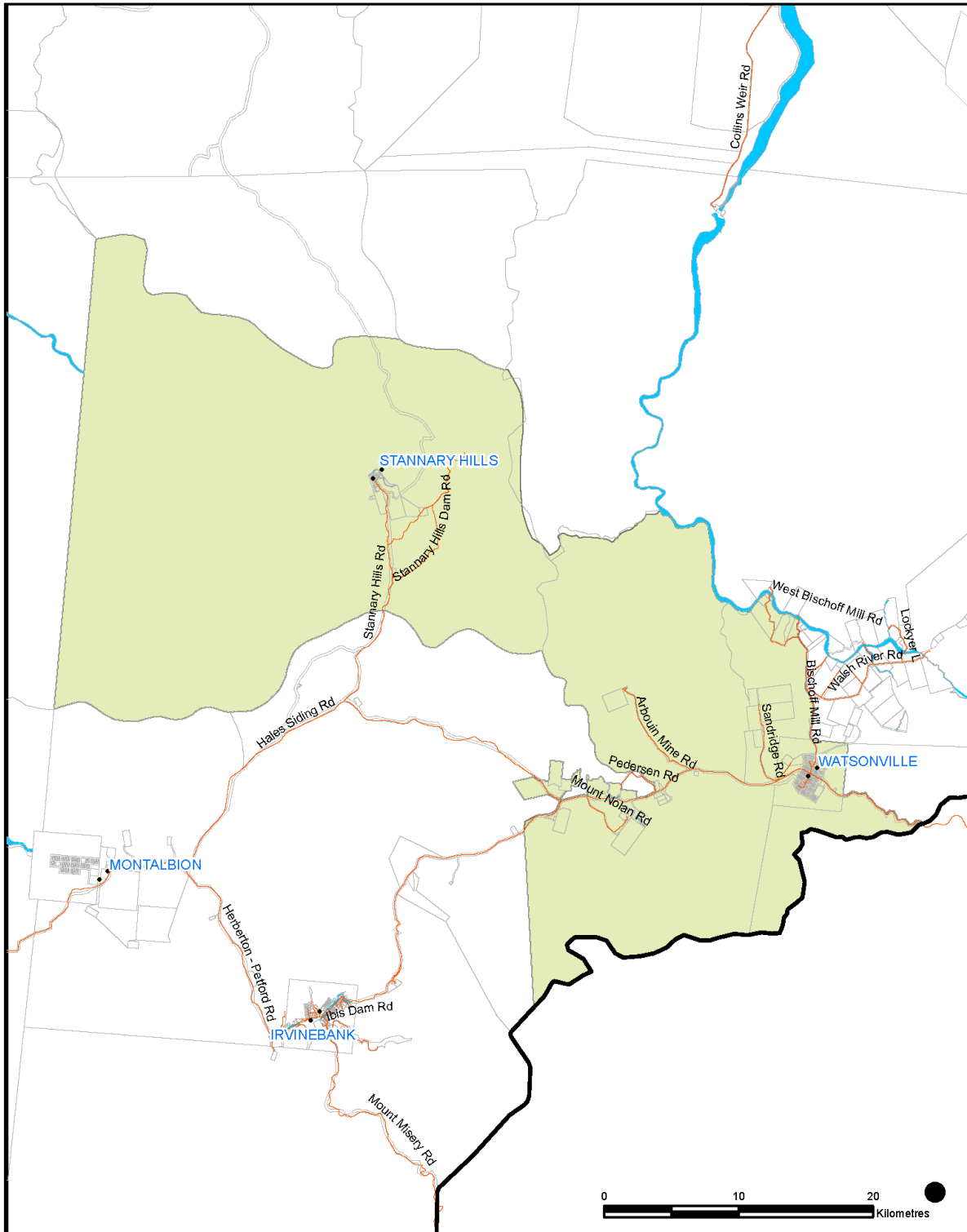
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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Walsh River Rural



# Watsonville – Map 49



## Volunteer Brigade Services Watsonville Rural

Map Grid of Australia Zone 55 (GDA94)

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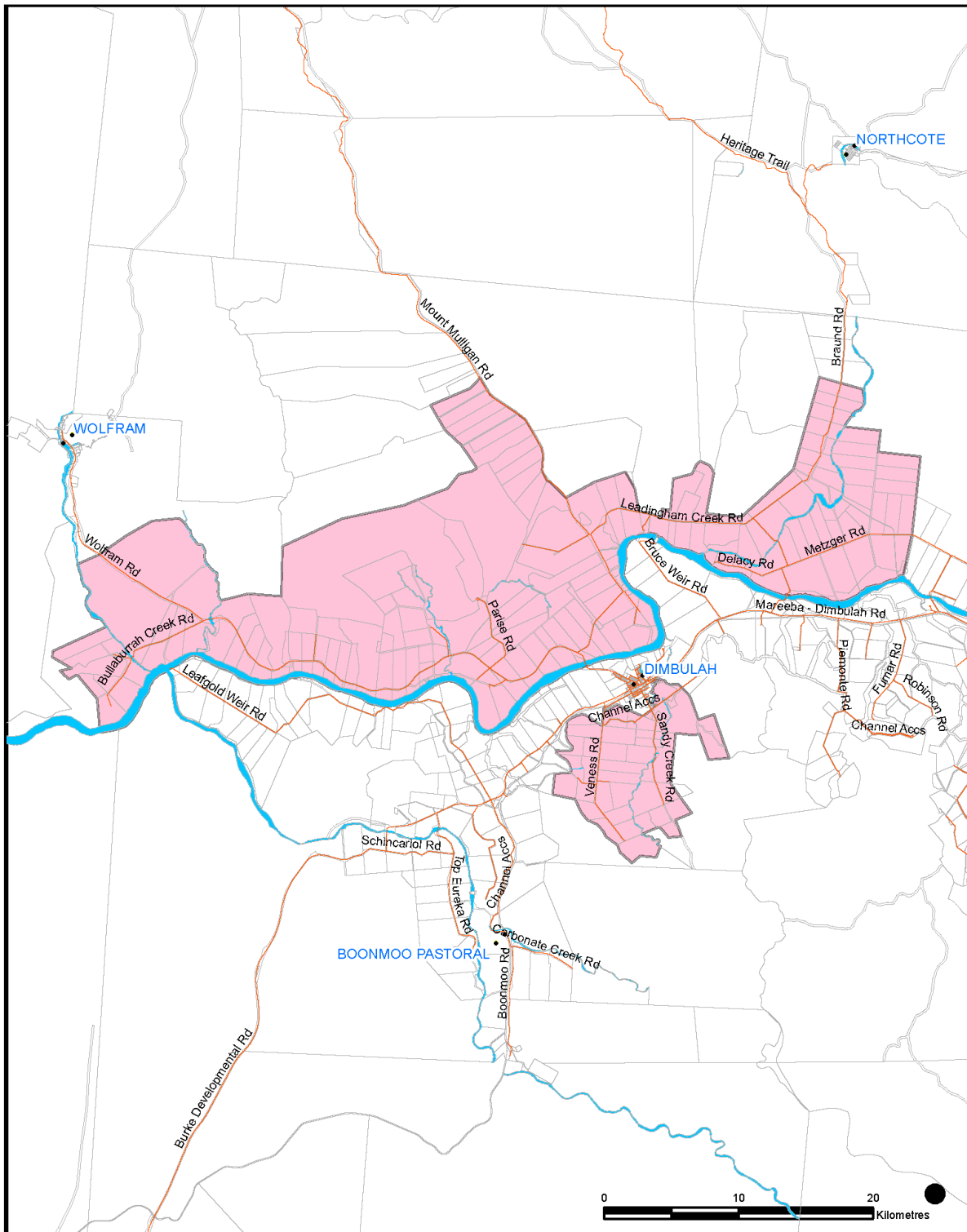
### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Watsonville Rural





# Wolfram Road – Map 50



## Volunteer Brigade Services Wolfram Road Rural

Map Grid of Australia Zone 55 (GDA94)

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### Legend

- Place
- MSC Boundary
- Road
- Lot Boundary
- Waterway
- Wolfram Road Rural





**Mareeba**  
SHIRE COUNCIL

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