



# **AGENDA**

**Wednesday, 19 July 2023**

**Special Council Meeting**

**I hereby give notice that a Special Meeting of Council will be held on:**

**Date: Wednesday, 19 July 2023**

**Time: 9:00 AM**

**Location: Council Chambers**

**Peter Franks**  
**Chief Executive Officer**



**Order Of Business**

**1 Members in Attendance ..... 5**

**2 Apologies/Leave of Absence/Absence on Council Business ..... 5**

**3 Office of the CEO ..... 7**

**7.1 Adoption of the 2023/24 Budget ..... 7**



**1 MEMBERS IN ATTENDANCE**

**2 APOLOGIES/LEAVE OF ABSENCE/ABSENCE ON COUNCIL BUSINESS**



### 3 OFFICE OF THE CEO

#### 7.1 ADOPTION OF THE 2023/24 BUDGET

**Date Prepared:** 10 May 2023

**Author:** Chief Executive Officer

**Attachments:**

1. **Statement of Estimated Financial Position 2022/2023** [↓](#)
2. **Council's Budget 2023/2024 (under separate cover)**

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#### EXECUTIVE SUMMARY

Council's Annual Budget for 2023/24 is presented for adoption by Council. The Annual Budget is developed in accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*. In accordance with the *Local Government Regulation 2012*, the CEO presents the following report which includes a statement of estimated financial position.

#### RECOMMENDATION

That Council determine the Budget and Rating Resolutions set out hereunder:

##### 2022/23 Statement of Estimated Financial Position

Council resolves, pursuant to section 205(2) of the *Local Government Regulation 2012*, to receive and note the contents of the statement of the financial operations and financial position of the Council in respect of the previous financial year ("the Statement of Estimated Financial Position").

##### 2023/24 Budget

Council resolves, pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, to adopt the Council Budget for the 2023/24 financial year, incorporating: -

- i. The statement of financial position (appearing on page 9 of "Council's Budget 2023/2024");
- ii. The statement of cash flow (appearing on page 10 of "Council's Budget 2023/2024");
- iii. The statement of income and expenditure (appearing on page 8 of "Council's Budget 2023/2024");
- iv. The statement of changes in equity (appearing on page 11 of "Council's Budget 2023/2024");
- v. The long-term financial forecast (appearing on page 26 of "Council's Budget 2023/2024");
- vi. The revenue statement (appearing at pages 30 to 57 of "Council's Budget 2023/2024");
- vii. The revenue policy (appearing at pages 75 to 77 of "Council's Budget 2023/2024");
- viii. The relevant measures of financial sustainability (appearing on pages 27 of "Council's Budget 2023/2024"); and

ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget (appearing on pages 12 of “Council’s Budget 2023/2024”).

### 2023/24 The Differential General Rate

Council resolves for the period 1 July 2023 to 30 June 2024:

- (a) pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised and the description of those categories, is as per the rating categories that follows; and
- (b) pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category is as per the information in the rating category tables that follows; and
- (c) pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as per the rating category minimums in the tables that follows; and
- (d) pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to delegate to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

#### 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 \$78,000	0.01569	\$1,184.00
A2	As per the General Description for Category A, and having a valuation from \$78,001 to \$90,000	0.01535	\$1,225.00
A3	As per the General Description for Category A, and having a valuation from \$90,001 to \$140,000	0.01024	\$1,382.00
A4	As per the General Description for Category A, and having a valuation from \$140,001 to \$240,000	0.00884	\$1,434.00
A5	As per the General Description for Category A, and having a valuation from \$240,001 to \$750,000	0.00769	\$2,122.00
A6	As per the General Description for Category A, and having a valuation greater than \$750,000	0.00749	\$5,771.00



**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	0.01185	\$1,184.00
B3	As per the General Description for Category B, and comprising of 3 Units / Flats	0.01185	\$1,776.00
B4	As per the General Description for Category B, and comprising of 4 Units / Flats	0.01185	\$2,368.00
B5	As per the General Description for Category B, and comprising of 5 Units / Flats	0.01185	\$2,960.00
B6	As per the General Description for Category B, and comprising of 6 Units / Flats	0.01185	\$3,552.00
B7	As per the General Description for Category B, and comprising of 7 Units / Flats	0.01185	\$4,144.00
B8	As per the General Description for Category B, and comprising of 8 Units / Flats	0.01185	\$4,736.00
B9	As per the General Description for Category B, and comprising of 9 Units / Flats	0.01185	\$5,328.00
B10	As per the General Description for Category B, and comprising of 10 Units / Flats	0.01185	\$5,920.00
B11	As per the General Description for Category B, and comprising of 11 Units / Flats	0.01185	\$6,512.00
B12	As per the General Description for Category B, and comprising of 12 Units / Flats	0.01185	\$7,104.00
B13	As per the General Description for Category B, and comprising of 13 Units / Flats	0.01185	\$7,696.00
B14	As per the General Description for Category B, and comprising of 14 Units / Flats	0.01185	\$8,288.00
B15	As per the General Description for Category B, and comprising of 15 Units / Flats	0.01185	\$8,880.00
B16	As per the General Description for Category B, and comprising of 16 Units / Flats	0.01185	\$9,472.00
B17	As per the General Description for Category B, and comprising of 17 or more Units / Flats	0.01185	\$10,064.00

**Category C – Non-Residential**

All other non-residential land, excluding land categorised under categories D, E1-E4, H, I1-I3, J, K, L1-L5 and P, and including properties where the Building Unit Plan, Group Title Plan or Community Title Scheme is registered under *the Body Corporate and Community Management Act 1997* that operate as a commercial business e.g. unit of shops, holiday villas, etc.

Category	Rate in the Dollar	Minimum General Rate
C	0.01369	\$1,329.00

**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	0.02082	\$34,131.00

**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.	0.06319	\$578.00
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.	0.08237	\$1,184.00
E3	As per the General Description for Category E, where the mining use employs between 5 and 20 employees.	0.39481	\$59,977.00
E4	As per the General Description for Category E, where the mining use employs over 20 employees	0.78959	\$119,953.00

**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.

Category	Rate in the Dollar	Minimum General Rate
F	0.00846	\$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	0.00598	\$3,119.00
G2	As per the General Description for Category G, and having a valuation greater than \$8,000,000	0.00416	\$47,840.00

**Category H – Specialty Industries**

All land used for the slaughtering and processing of poultry.

Category	Rate in the Dollar	Minimum General Rate
H	0.01880	\$38,519.00

**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.	0.00769	\$595.00
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.	0.00153	\$652.00
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.	0.00058	\$712.00

**Category J – Heavy Industry – Sugar Mill**

Land used for a sugar mill.

Category	Rate in the Dollar	Minimum General Rate
J	0.32500	\$94,250.00

**Category K – Heavy Industry – Waste Facility**

Land used for a large commercial waste facility.

Category	Rate in the Dollar	Minimum General Rate
K	0.23809	\$72,619.00

**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.	0.04021	\$19,386.00
L2	As per the General Description for Category L, and where the combined output capacity is capable of between 50 MW and 99MW.	0.04021	\$33,177.00
L3	As per the General Description for Category L, and where the combined output capacity is capable of between 100 MW and 149 MW.	0.04021	\$46,967.00
L4	As per the General Description for Category L, and where the combined output capacity is capable of between 150 MW and 199 MW.	0.04021	\$60,758.00
L5	As per the General Description for Category L, and where the combined output capacity is capable of 200 MW or greater.	0.04021	\$74,015.00

**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 F1 (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 \$70,000	0.01716	\$1,184.00
M2	As per the General Description for Category M, and having a valuation from \$70,001 to \$99,000	0.01568	\$1,202.00
M3	As per the General Description for Category M, and having a valuation from \$99,001 to \$145,000	0.01256	\$1,553.00
M4	As per the General Description for Category M, and having a valuation from \$145,001 to \$220,000	0.00936	\$1,822.00
M5	As per the General Description for Category M, and having a valuation from \$220,001 to \$550,000	0.00832	\$2,060.00
M6	As per the General Description for Category M, and having a valuation greater than \$550,000	0.00827	\$4,576.00

**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	1.05020	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	0.01890	\$72,224.00

**Category P – Cable Car Terminal**

All land used as a cable car terminal.

Category	Rate in the Dollar	Minimum General Rate
P	0.01369	\$1,329.00

**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* apply.

Category	Rate in the Dollar	Minimum General Rate
S	0.01381	Nil

**2023/24 Sewerage Utility Charges**

Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, to make and levy utility charges for supply of sewerage services by the Council as follows:

**Kuranda/Myola Sewerage**

- (a) The Kuranda/Myola Sewered Area shall be defined as that area which is indicated on the map titled "Sewerage Area - Kuranda" in Map 17 and "Sewerage Area - Myola" in Map 19 - of "Council's Budget 2023/2024".
- (b) The Kuranda/Myola Sewerage Charge shall be levied on all properties located within the defined area titled "Sewerage Area - Kuranda" and "Sewerage Area - Myola" and shall be levied on a per unit basis as and set out on page 39 and 41 of "Council's Budget 2023/2024".
- (c) The Kuranda/Myola Sewerage Charge shall be levied at \$811.00 per unit for vacant lots, \$993.00 per unit for each residential dwelling or unit/flat and \$331.00 per unit for all non-residential units.

**Mareeba Sewerage**

- (a) The Mareeba Sewered Area shall be defined as that area which is indicated on the map titled "Sewerage Area - Mareeba" in Map 18 of "Council's Budget 2023/2024".
- (b) The Mareeba Sewerage Charge shall be levied on all properties located within the defined area titled "Sewerage Area - Mareeba" on a per unit basis and set out on page 39 and 41 of Council's Budget 2023/2024".
- (c) The Mareeba Sewerage Charge shall be levied at \$811.00 per unit for each vacant lot, \$993.00 per unit for each residential dwelling or unit/flat and \$993.00 per pedestal/urinal for each non-residential unit.

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.

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.

**2023/24 Waste Management Utility Charges**

Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, to make and levy utility charges for the supply of waste collection and disposal service by the Council as follows:

- **Wheelie Bin** - \$335.00 per wheelie bin service - for supplying waste collection services to premises within the waste area for the financial year; and

- **Waste Management Charge** - \$185.00 per assessable property - being the provision of a contribution towards the operating, managing and environmental compliance of refuse transfer stations and landfills within the Shire.

#### **Waste Collection Utility Charge (Wheelie Bin)**

Waste collection utility charges for land or structures where Council deems that a service will be supplied for each residence, flat or 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 5 to 16 of "Council's Budget 2023/2024". 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 the refuse collected.

#### **Waste Management Utility Charge**

A utility charge for refuse transfer stations and landfills, to be known as the "Waste Management Charge" will be levied on all assessable properties within the boundaries of the Waste Management Charge Area as defined in Map 30 of "Council's Budget 2023/2024". This charge will not be levied on assessable properties included within Map 30 that are categorised as differential rating category E1, E2, E3, E4, G1 and G2, 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 ML4867
- Lot 1 ML4919

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 abovementioned definition and declared 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.

#### **2023/24 Water Utility Charges**

Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, to make and levy utility charges for supplying water to premises within the listed areas on a two-tier tariff system comprising of:

- (a) **Fixed 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 in Maps 31 to 36 of "Council's Budget 2023/2024" (i.e. the costs which do not vary with the amount of water reticulated including interest and redemption charges incurred by Council); and

- (b) **Water Usage Charge** - for each kilolitre of water consumed, to cover Council's variable costs of operating, maintaining and managing the water supply system.

The Two-Tier Tariff Water Charges as shown below and on pages 43 and 44 of "Council's Budget 2023/2024" will be levied during the 2023/24 financial year on properties located in the water areas within the Shire shown on the maps of the relevant water supply areas in Maps 31 to 36 - "Council's Budget 2023/2024".

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.

### **Water Fixed Access Charge**

Classification	Treated Water	Non-Potable Water	Other Untreated Water
Vacant Land	\$807.00	\$742.00	\$663.00
Residential	\$807.00	\$742.00	\$663.00
Non-residential / Mixed-use structures / Metered Common Properties	\$807.00	\$742.00	\$663.00
Industrial Water	\$7,184.00	N/A	N/A

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.

For the purposes of levying the Fixed Access Charge, each property will be assessed on the basis of 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.

Charged per parcel of land or per improvement, whichever is the greater.

For those properties that share both residential and non-residential structures, the premises shall be considered mixed use premises attracting residential, 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	per shop	1 Non-Residential Access Charge

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.

#### **Water Usage Charge per Kilolitre**

<b>Classification</b>	<b>Treated Water</b>	<b>Non-Potable Water</b>	<b>Other Untreated Water</b>
First Tier Limit	0-550	0-550	0-3000
Second Tier Limit	>550	>550	>3000
First Tier Charge	\$0.8090	\$0.4664	\$0.1192
Second Tier Charge	\$1.6363	\$1.5276	\$0.5145

The usage charge is levied on a two-tiered basis for the Mareeba, Kuranda, Chillagoe, Dimbulah and Mt Molloy water areas with a lower charge (First Tier Charge) for water consumption up to the First Tier Limit and a higher usage charge (Second Tier Charge) for consumption above the First Tier Limit.

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 where water 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 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.

<b>Service Area</b>	<b>Residential</b>	<b>Non-Residential</b>
Chillagoe	186 Kl	347 Kl
Dimbulah	290 Kl	203 Kl
Kuranda	199 Kl	211 Kl
Mareeba	311 Kl	158 Kl
Mount Molloy	266 Kl	117 Kl



Council's Water Leak Management Policy appearing at pages 82 to 85 of "Council's Budget 2023/2024" sets out the processes for resolving any conflict in relation to inaccurately registering and non-functioning meters.

### 2022/23 Trade Waste Utility Charges

Council resolves pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* that the following trade waste charges are made and levied on all commercial and industrial properties discharging trade waste into Council's wastewater system as shown on Maps 17 to 19 of "Council's Budget 2023/2024" and in accordance with the *Water Supply (Safety and Reliability) Act 2008*.

In accordance with Council's Trade Waste Policy and Trade Waste Plan Council will classify trade waste customers into one of the categories set out in the table below. An annual fixed charge will be applied to each property in each category as set out in the table below:

Trade Waste Category	Description	Annual Fixed Charge
Category 1	Low Risk	0.00
Category 2	Low - Medium Risk	\$210.00
Category 3	Medium Risk	\$420.00
Category 4	High Risk	\$630.00
Industry*	Significant Risk	\$10,506.00

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

### 2023/24 Special Charge - Irvinebank Reservoir Water Supply Benefited Area

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, to make and levy an annual special charge (to be known as the Irvinebank Reservoir Water Supply Benefited Area Special Charge) of \$400.00 on all rateable land to which the overall plan applies for the purpose of covering the costs of operation, maintenance and capital expenditure associated with the delivering water from the Ibis Dam to the town reservoirs for the Irvinebank Water Benefited Area according to the overall plan.
- (b) The overall plan for the Irvinebank Reservoir Water Supply Benefited Area Special Charge is as follows:
  - (i) 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.
  - (ii) The rateable land to which the special charge is applied is as defined on Map 1 - titled "Irvinebank Water Benefited Area" of the "Council's Budget 2023/2024".
 

Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge.
  - (iii) The estimated cost of carrying out the overall plan is \$176,271.00.
  - (iv) The estimated time for carrying out the overall plan is one year, concluding on 30 June 2024.

**2023/24 Special Charge - Irvinebank Township Water Supply Benefited Area**

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* to make and levy an annual special charge (to be known as the Irvinebank Township Water Supply Benefited Area Special Charge) of \$50.00 on all rateable land to which the overall plan applies for the purpose of funding 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 according to the overall plan.
- (b) The overall plan for the Irvinebank Township Water Supply Benefited Area Special Charge is as follows:
- (i) 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.
- (ii) The rateable land to which the special charge is applied is as defined on Map 1 - "Irvinebank Water Benefited Area" of the "Council's Budget 2023/2024".
- Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge.
- (iii) The estimated cost of carrying out the overall plan is \$3,000.00.
- (iv) The estimated time for carrying out the overall plan is one year, concluding on 30 June 2024.

**2023/24 Special Rate - Mareeba Benefited Area**

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, to make and levy an annual special rate (to be known as Mareeba Benefited Area Special Rate) on all commercial land within the Mareeba locality that is categorised (pursuant to Council's differential general rating categories) as categories C, D or H, excluding vacant land, defined on Map 2 "Mareeba Benefited Area 1 & 2" and Map 3 "Mareeba Benefited Area 3" of the "Council's Budget 2023/2024" according to the overall plan to fund projects including but not limited to road, drainage, footpath construction and repair, beautification economic and tourism promotional projects in the Mareeba Benefited Area as follows:

Category	Description	Rate
Mareeba Benefited Area 1	Areas coloured purple on the Benefited Area Map 2 of "Council's Budget 2023/2024"	\$0.00247 per dollar of valuation
Mareeba Benefited Area 2	Areas coloured blue on the Benefited Area Map 2 of "Council's Budget 2023/2024"	\$0.00170 per dollar of valuation
Mareeba Benefited Area 3	Areas coloured orange on the Benefited Area Map 3 of "Council's Budget 2023/2024"	\$0.00070 per dollar of valuation

- (b) The overall plan for the Mareeba Benefited Area Special Rate is as follows: -
- (i) The service, facility or activity funded by the special rate is the undertaking of one or more of the following, but not limited to;
    - i. footpath construction and repair
    - ii. roads construction and repair
    - iii. drainage construction and repair
    - iv. adequate car parking
    - v. beautification works
    - vi. promotional activities
    - vii. installation of street furniture and street decorations
    - viii. economic and tourism development activities.
  - (ii) The rateable land to which the special charge 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 or H, excluding vacant land, defined on Map 2 - "Mareeba Benefited Area 1 & 2 and Map 3 - "Mareeba Benefited Area 3 " of the "Council's Budget 2023/2024".
  - (iii) 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.
  - (iv) The estimated cost of carrying out the overall plan is \$124,185.
  - (v) The estimated time for carrying out the overall plan is one year, concluding on 30 June 2024.

### 2023/24 Special Charge - Extractive Industry Road Contribution

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, to make and levy an annual special charge (to be known as the Extractive Industry Road Contribution Special Charge) on all rateable land to which are categorised (pursuant to Council's differential general rating categories) in categories I1, I2 or I3 according to the overall plan to fund the undertaking of road construction and repair, and drainage construction and repair to roads impacted by extractive industry operations within the Shire is as follow:

Category	Criteria	Charge
ERC1	Where the quantity of material being extracted &/or screened is up to a maximum of 5,000 tonnes per annum.	\$1,479.00
ERC2	Where the quantity of material being extracted &/or screened is between 5,001 tonnes and 20,000 tonnes per annum.	\$4,436.00
ERC3	Where the quantity of material being extracted &/or screened is between 20,001 tonnes and 40,000 tonnes per annum.	\$8,868.00
ERC4	Where the quantity of material being extracted &/or screened is between 40,001 tonnes and 60,000 tonnes per annum.	\$14,781.00
ERC5	Where the quantity of material extracted &/or screened is between 60,001 tonnes and 100,000 tonnes per annum.	\$23,649.00
ERC6	Where the quantity of material being extracted &/or screened is greater than 100,000 tonnes per annum.	\$29,560.00

- (b) The overall plan for the Extractive Industry Road Contribution Special Charge is as follows:
- (i) The service, facility or activity funded by the special rate is the undertaking of road construction and repair, and drainage construction and repair to roads impacted by extractive industry operations within the Shire.
  - (ii) 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:
    - i. Properties that have an extractive infrastructure agreement with Council; or
    - ii. 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.
  - (iii) The estimated cost of carrying out the overall plan is \$965,000
  - (iv) The estimated time for carrying out the overall plan is one year, concluding on 30 June 2024.

### 2023/24 Special Charge - Volunteer Brigade Equipment and Maintenance

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A(b) of the *Fire and Emergency Services Act 1990*, to make and levy an annual special charge (to be known as the Volunteer Brigade Equipment and Maintenance Special Charge) on all properties within the Volunteer Brigade Equipment and Maintenance Levy Area identified on the maps for the relevant Volunteer Brigade Services Special Charge Area in Maps 37 to 50 of the “Council’s Budget 2023/2024” to fund the purchase and maintenance of equipment by the respective volunteer brigades as follows:

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	\$20.00	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		

as follows:

- (i) 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.

- (ii) 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 Special Charge Area in Map 38 of the "Council's Budget 2023/2024".

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.

- (iii) The estimated cost of carrying out the overall plan is \$75,450.
- (iv) The estimated time for carrying out the overall plan is one year, concluding on 30 June 2024.

### **2023/24 Special Rate - Russett Park Bridge Access Area**

- (a) Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, to make and levy an annual special rate (to be known as the Russett Park Bridge Access Area Special Rate) of 0.0016 per dollar for the properties in the area defined on Map 4 titled "Russett Park Bridge Access Area" of the "Council's Budget 2023/2024" to fund a high-level bridge for better accessibility to the Russett Park area according to the annual implementation plan.
- (b) The annual implementation plan for the Russett Park Bridge Access Area Special Rate is as follows:
  - (i) The overall plan for the Russett Park Bridge Access Special Rate was adopted at Council's 2004/05 budget meeting and involved Council constructing a high-level bridge for better accessibility to the Russett Park area as shown on the map titled Russett Park Bridge Access Area. Council funded the construction cost by way of loan. The construction of the bridge has been completed and Council is of the opinion that ratepayers in the Russett Park area who benefit from this bridge should contribute towards the equivalent of a \$200,000.00 loan bearing interest at the rate of 6.5% over a 20-year period.
  - (ii) Accordingly, the annual implementation plan for the Russett Park Bridge Access Special Rate for 2023/24 is the ongoing repayment to Council of part of the cost of constructing the Russett Park Bridge (including the payment by of principal and interest loan repayments).
  - (iii) Should further subdivision of the above-mentioned properties occur during the year ending 30 June 2024, those new properties within the defined area shall be required to pay the special charge as outlined above.

### **2023/24 Separate Charge - Local State Emergency Services Levy (Local SES Levy)**

Council resolves, pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy an annual separate charge of \$3.30 per property for the 2023/24 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.

**2023/24 Levy - State Government Emergency Management Levy**

Council resolves to charge the State Government Emergency Management Levy on behalf of the Queensland State Government, in accordance with the provisions of the *Fire and Emergency Services Act 1990* and *Fire and Emergency Services Regulation 2011*.

**2023/24 Levy and Payment**

Council resolves that:

- (a) Pursuant to section 107 of the Local Government Regulation 2012 and section 114 of the Fire and Emergency Services Act 1990, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
  - (i) for the half year 1 July 2023 to 31 December 2023 - in August/ September 2023; and
  - (ii) for the half year 1 January 2024 to 30 June 2024 - in February/March 2024.
- (b) Pursuant to section 118 of the Local Government Regulation 2012, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 35 days of the date of the issue of the rate notice.

**2023/24 Discount**

Council resolves pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount of 10% if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

**2023/24 Interest on Charges**

Council resolves that, in accordance with section 133 of the *Local Government Regulation 2012* and for the 12 months ending 30 June 2024:

- a) Council will charge interest of 11.64% 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, in respect of overdue rates which are subject to an agreement with the property owner to pay regular instalments to avoid rate recovery action.

**2023/24 Remission of Rates to Not-For-Profit Organisations**

Council resolves pursuant to section 120(1)(b)(i), 121(a) and 122(1)(b) of the *Local Government Regulation 2012* to:

- (a) Grant a rate remission of 100% on all general rates and a charge remission of 100% on Utility Charges (sewerage, waste collection, waste management and water access charges), Volunteer Brigade Equipment and Maintenance Special Charge 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, provided that they satisfy the conditions as set out on the Rate Rebates and Remission Policy on page 69 to 74 of Council's 2023/2024 Budget; and
- (b) Grant a rate remission of 50% up to a maximum of \$1,000.00 on all general rates and a charge remission of 20% up to a maximum of \$200.00 on Utility Charges (sewerage, waste collection, waste management and water access charges), Volunteer Brigade Equipment and Maintenance Special Charge 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, provided that they satisfy the conditions as set out on the Rate Rebates and Remission Policy (Page 75) of Council's 2023/2024 Budget; and
- (c) Grant a water consumption charge remission of 35% up to a maximum of \$2,000.00 per water access type for Group 1 Category, \$1,000.00 per water access type for Group 2 Category and \$500.00 per water access type for Group 3 Category if water consumption exceeds \$100.00 per annum provided that they satisfy the conditions as set out on the Rate Rebates and Remission Policy on page 69 to 74 of Council's 2023/2024 Budget.

**2023/24 Remission of Rates to Pensioners**

Council resolves, pursuant to section 120(1)(a), 121(a) and 122(1)(b) of the *Local Government Regulation 2012*, to grant a remission of 30% of all differential general rates excluding interest and other charges to pensioners who own and reside on their property within the Mareeba Shire, provided that they satisfy the conditions as set out on the Rate Rebates and Remission Policy on page 69 to 74 of Council's 2023/2024 Budget. The maximum Council Remission allowable is \$240.00 per property.

**2023/24 Debt Policy**

Council resolves to adopt the Debt Policy as set out on pages 60 to 61 of Council's 2023/24 Budget.

**2023/24 Debt Recovery Policy**

Council resolves to adopt the Debt Recovery Policy as set out on pages 62 to 65 of Council's 2023/24 Budget.

**2023/24 Investment Policy**

Council resolves to adopt the Investment Policy as set out on pages 66 to 68 of Council's 2023/24 Budget.

**2023/24 Rate Rebate and Remission Policy**

Council resolves to adopt the Rate Rebate and Remission Policy as set out on pages 69 to 74 of Council's 2023/24 Budget.

**2023/24 Revenue Policy**

Council resolves to adopt the Revenue Policy as set out on pages 75 to 77 of Council's 2023/24 Budget.

**2023/24 Water and Waste Concession for Home Renal Dialysis Policy**

Council resolves to adopt the Water and Waste Concession for Home Renal Dialysis Policy as set out on pages 78 to 81 of Council's 2023/24 Budget.

**2023/24 Water Leak Management Policy**

Council resolves to adopt the Water Leak Management Policy as set out on pages 82 to 85 of Council's 2023/24 Budget.

**BACKGROUND**

Per the requirements of section 169 (8) of the *Local Government Regulation 2012* the proposed budget is consistent with the Mareeba Shire Councils 5-year corporate plan and annual operational plan.

**MAYOR'S MESSAGE - BUDGET 2023/2024**

I am proud to present this fourth budget as Mayor of Mareeba Shire Council for 2023/24.

As a Council, financial sustainability remains one of our cornerstones with the decisions we make today having a direct impact on the financial sustainability of the Shire in the future. We are also cognisant of the financial pressures that ratepayers face and our decision making is always tempered by this fact. Council will continue to work tirelessly to offset the growing financial pressures that are impacting all members of the community.

This year's budget is based on Council's long-term financial plan, which we have revised in reflection of the current economic climate. With the general inflation rate peaking at 7.8% this year, Council is not immune to the impacts also felt by the community. Council has undertaken a careful review of its expenditure to limit rate increases and I am happy to say we have managed to hold the general rate increase to 3.98% for the 2023/24 financial year. This increase will ensure services are maintained and the community's assets are kept at an acceptable standard.

Council remains committed in maintaining essential services while delivering a significant capital works program totalling \$22.8 million. This works program is focused on renewal of existing assets, with the main elements of this program including \$7.67 million spend on transport infrastructure, \$5.69 million investment on wastewater infrastructure and \$2.63 million spend on water infrastructure. Enhancements to the Shire's community facilities and active recreation assets are also included in this year's budget with a combined budget of \$4.5 million. This recognises the importance of improving liveability for residents while pursuing responsible asset management



practices. The revitalised Bicentennial Lakes project in Mareeba will reap significant benefits for Mareeba Shire residents and visitors alike.

Council continues to work towards the commitments in the 10-Year Water Strategy, with major projects planned for 2023/24 including \$1.6 million allocation for the replacement of ageing water pipes across the Shire which are reaching the end of their useful life. This work is critical in preventing large scale interruptions to the water supply network.

Ongoing renewal works in the wastewater network are planned, including the renewal of the Atherton Street Pump Station, and Council is actively seeking grant funding to bring the \$2.55 million project to fruition.

The Mareeba Shire relies on the State and Federal governments for grant funding, and we acknowledge the funding that has been received in recent years.

I would like to pass on my sincere thanks to each of my fellow councillors, the CEO and staff for developing a responsible and sustainable budget which contributes to our vision of 'a growing, confident and sustainable Shire'.

**Angela Toppin AM**

**Mayor – Mareeba Shire Council**

#### **LEGAL/COMPLIANCE/POLICY IMPLICATIONS**

The budget documentation establishes Council policy for the period 1 July 2023 to 30 June 2024.

*Local Government Act 2009*

*Local Government Regulation 2012*

*Fire and Emergency Services Act 1990*

#### **FINANCIAL AND RESOURCE IMPLICATIONS**

##### ***Capital***

As proposed in the attached documentation.

##### ***Operating***

As proposed in the attached documentation.

#### **LINK TO CORPORATE PLAN**

**Financial Sustainability:** A council that continuously operates in a cost-effective manner while managing council's assets and reserves to ensure a sustainable future.

**Community:** An informed and engaged community which supports and encourages effective partnerships to enhance the liveability of the shire.

**Transport and Council Infrastructure:** The provision of quality services and infrastructure for our growing community that is planned and managed using sound asset management principles.

**Economy and Environment:** A resilient economy that promotes and supports the shire's natural assets and local industry and encourages investment while preserving and future proofing for generations to come.

**Governance:** Sound decision making based on effective frameworks and clear strategic direction to achieve regulatory compliance while delivering affordable levels of identified services within the Shire.

**IMPLEMENTATION/COMMUNICATION**

Mareeba Shire Council's adopted budget papers will be made available on Council's website.

Management will distribute budget information to the relevant staff and make suitable arrangements to implement Council's adopted budget.

**MAREEBA SHIRE COUNCIL**  
**Budgeted Statement of Income and Expenditure**  
**for 30 June 2023**

	Forecast 2022/23	Budget 2022/23
	\$ '000	\$ '000
<b>Revenue</b>		
Rates and utility charges	39,442	38,664
Less Discounts and Pensioner Remissions	(2,164)	(2,065)
Net Rates and Utility Charges	37,278	36,599
Fees and Charges	2,277	1,750
Operating Grants and Subsidies	8,812	7,940
Operating Contributions	382	51
Interest Revenue	2,228	298
Works for Third Parties	2,364	1,945
Other Revenue	2,422	1,998
<b>Total Operating Revenue</b>	<b>55,763</b>	<b>50,581</b>
<b>Expenditure</b>		
Employee Expenses	16,744	17,373
Materials and Services	17,641	16,010
Depreciation expense	11,380	11,379
Finance and Borrowing costs	461	257
<b>Total Operating Expenses</b>	<b>46,226</b>	<b>45,019</b>
<b>Operating Surplus/(Deficit)</b>	<b>9,537</b>	<b>5,562</b>
<b>Capital Income</b>		
Developer Contributions	232	-
Capital Grants and Subsidies	7,200	13,094
Donated Assets	-	-
Profit/(Loss) on Sale of Asset	360	180
	7,792	13,274
<b>Net Result</b>	<b>17,329</b>	<b>18,836</b>



