



BUDGET

2017/2018

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2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

01. City Governance - CEO					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
City Governance	Demonstrate robust and forward thinking decision making and leadership	Advocate on behalf of the community to ensure local interests are represented at the federal and state level.	Mount Isa City Council represented at forums and meetings with departmental leaders.	Councillors	This will not have a completion date as its is an ongoing process.
		Ownership of strategic documents including the corporate and annual operational plans.	Decision making compliant with adopted plans and policies.		
02. Executive Services - CEO					
Executive Services: To meet the requirements of elected members and staff in delivering services as stated within the Corporate Plan.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Executive Management	Provide a clear vision and direction for Councillors.	Weekly Council Meetings and Decision-making in accordance with the Corporate Plan.	Active participation in weekly meetings	Executive Management Team	This will not have a completion date as its is an ongoing process.
	Employees provided with strong leadership.	Consistent decision making and accountability throughout the organisation.	Consistent decision making and accountability clearly demonstrated to employees.		
	Mount Isa City Council residents are encouraged to contribute to local decision making	Develop strong media relationships and engage in community consultation.	Regular and consistent messaging utilising social media as well as traditional communication methods.		
	Implement best practice operations in the management of a regional Council	Promote continuous improvement with the aim of achieving best practise.	Regular reviews of policies and procedures to ensure they are effective, transparent and compliant with legislation.		
Economic Development	Grow a sustainable local economy.	Build on our status as the Regional Activity Centre for the North West and promote the city as a regional hub for both the resources sector and non-resources industries, aligned with broader regional economic objectives.	Council works with community and business leaders to promote opportunities for growth in new and existing businesses.	Chief Executive Officer	This will not have a completion date as its is an ongoing process.
		Investigate opportunities for, and where appropriate, encourage diversification of businesses and industries in the North West.	Mount Isa City Council represented at forums and meetings with departmental leaders.		
		Attend networking events to strengthen business ties and keep informed with opportunities for the local area.	Council presence at all events.		



2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

02. Executive Services - CEO					
Executive Services: To meet the requirements of elected members and staff in delivering services as stated within the Corporate Plan.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Personnel Management	Vacant positions are promptly filled with the most suitable employee.	Maximise number of quality applicants by advertising widely and promoting benefits of living in the north west.	High quality staff attracted.	Human Resources Officer Co-Ordinator	This will not have a completion date as its is an ongoing process.
	Reduce staff turnover through becoming an "Employer of Choice."	Offer opportunities for job rotation and internal promotion where possible.	Number of internally promoted employees. Number of staff offered job rotation.		
		Promote a positive forward looking work environment with opportunity for all employees to develop and grow.	Retention of high quality, well qualified/experienced staff for the long term.		

03. Corporate & Financial Services - DCFS

Corporate & Financial Services: To manage and maintain effective and efficient systems to deliver corporate requirements.						
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)	
Financial Management	Incorporate sustainable and fair financial planning and management	Ensure annual budget and financial forecasts are prepared and adopted on a sustainable basis and monitored on a regular basis	Continue drive towards long term financial sustainability.	Manager Corporate & Financial Services	1st quarter	
		Analysis of financial implications of major policy and operational decisions.	Regular and timely reports provided to Council & executive.		Ongoing to 4th quarter	
		Continue the drive to minimise rates arrears and maximise cash flow of Council.	Continual reduction in rates arrears to best practice.			
	Compliance with statutory reporting obligations.	Regular review of Council policies and financial processes to ensure statutory compliance.	Compliance observed via timely and unqualified audit.		2nd quarter	
	Efficient operation of the financial management function	Job rotation and multi skilling throughout the finance function.	Opportunities provided for multi skilling		Ongoing to 4th quarter	
		Implementation of effective internal checks and balances	Monthly review of documents.			
Customer Services	Maintain a high level of professional customer service	Attend to all customers in a timely manner.	Number of resolved complaints	Customer Services Officer Co-Ordinator	Ongoing to 4th quarter	
	Provide accurate and timely advice to internal & external stakeholder requests.	Ensure a high level of training is conducted that allows front line staff respond to queries in a professional manner.	Job rotation and multi skilling throughout council to build knowledge			
		Foster open and timely communication between departments and Customer Service.	Knowledge base of information developed for staff access.			
	Professionally manage complaints/customer requests and follow through to resolution.	Ensure that all complaints are recorded in the complaints register and monitor until resolved.	Regular review of complaints register and customer requests.		System functioning	4th Quarter
		Implementation of new customer request system that meets the needs of all council users				
Provide accurate and prompt service to council' s customers.	Work with IT, Local Laws and Finance to implement streamlined systems for animal registration notice issues and self service rates payments.	Implementation in progress	2nd quarter			



2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

03. Corporate & Financial Services - DCFS					
Corporate & Financial Services: To manage and maintain effective and efficient systems to deliver corporate requirements.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Information Technology	Efficient management of all technology related services.	Ensure system is reliable and delivers services to the organisation within budgetary constraints.	Reduction in system down time.	Information Technology Officer Co-Ordinator	Ongoing
		Development of business rules and policies to ensure system remains secure.	Increase in staff using system across organisation.		Review ongoing - 4th Quarter
		Effective management of external supplier contracts.	Value for money and effective service provision demonstrated.		4th Quarter
Central Records	Efficient management of all correspondence through Council's record system	Ensure full and accurate records of business activities are captured to document the full range of Council's business activities.	Easy access to electronic records.	Manager Corporate & Financial Services	Ongoing-4th quarter
	Structured format for data filing implemented.	Development of business rules.	User friendly system for all staff in place.		
	Implementation of new records management system	Changeover of records management system from Dataworks to new system (Year 1 of 2 year project)	System implementation progressing		
Library	Maintain a relevant range of materials which meet the local community requirements	Regular consultation with the community to generate feedback.	Stakeholder satisfaction.	Library Co-Ordinator	4th Quarter
	Maintain resources appropriate to all residents of all demographics & age groups.	Actively pursue opportunities to supplement Council revenues	Grants successfully applied for		Ongoing - 4th quarter
	Provide a range of library programs & events encompassing	Regular consultation with the community and prioritisation to align with Council's budget.	Number of attendees		
	Provide a modern facility appropriate to changing community needs.	Benchmark library services against examples of best practise.	Best practise process implemented.		



2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

04. Director Engineering Services					
To manage and maintain infrastructures to meet corporate requirements as stated within the Corporate Plan.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Technical Services	Professional delivery of technical support and advice to Council	Maintain open communication and provide technical support base on latest engineering practices.	Compliance with all relevant standards and legislative requirements.	Manager Technical Services	Ongoing to 4th Quarter
	Manage projects within budget constraints	Undertake a full project assessment upon completion of each project.	On time completion of projects and within budget. Identify improvement as required.		Ongoing to 4th Quarter
	Sustainable Asset Management Planning	Conduct a full review of all Council's assets and finalise the Draft Asset Management Plan	Adoption by Council of Asset Management Plans across a number of asset classes.		Ongoing to 4th Quarter
Roads and Bridges	Ensure stakeholder satisfaction with the construction and maintenance of Council's road infrastructure	Develop and implement plans to match user requirements to capital expenditures.	Stakeholder satisfaction. Statutory and Regulatory Obligations		Ongoing to 4th Quarter
		Annual capital and maintenance works schedules to be developed.		First Quarter	



2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

05. Director Compliance and Utility Services					
To manage and maintain infrastructures to meet corporate requirements as stated within the Corporate Plan.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Local Law Enforcement	Community understanding and compliance with Council's Local Laws	Active patrolling and enforcement	Reduction in number of community complaints.	Local Laws Coordinator	Ongoing to 4th Quarter
		Conducting community awareness campaigns	Number of campaigns completed		
	Ensure compliance with relevant legislation	Conduct training sessions for all staff.	Reduction in number of unregistered animals within the community.		
Environmental Health Services	Complete compliance with EPA requirements	Regular internal checks of compliance and liaison with EPA staff	Compliance.	Environmental Health Co-Ordinator	Ongoing to 4th Quarter
	Educate and promote health issues within the local community, with emphasis on the current lead issues	Undertake community workshops, distribute educational notices (<i>i.e. through the rates mail outs</i>) and a community awareness program through membership of Lead Alliance Promotion Program.	Community consultation and Council's membership to the Living with lead alliance		
	Complete Inspections of all food licence premises, flammable and combustible licence premises, all swimming pool premises and personal appearance services premises.	Ensure timely updates of all premises register including annual inspection of premises.	Permits issued as per statutory requirements. Conduct an active inspection and enforcement program of all licence premises		
Land Use & Regulation	Compliance with building, plumbing and planning regulations.	Applications completed within legislative timeframes & Council policies.	Reduction in unlawful development, buildings & the illegal use of trust land.	Manager Development & Land Use	Ongoing to 4th Quarter
		Complete City Planning Scheme with legislation, policies and guidelines.	City Planning Scheme compliant.		



2017-18 MOUNT ISA CITY COUNCIL ANNUAL OPERATIONAL PLAN

05. Director Compliance and Utility Services					
To manage and maintain infrastructures to meet corporate requirements as stated within the Corporate Plan.					
SUB Programs	OUTCOME	STRATEGY	PERFORMANCE MEASURES	Responsibility	Completion Date (Quarter)
Water Supply & Reticulation	Ensure the efficient supply of high quality reticulation of water in both Mount Isa and Camooweal	Develop and action a proactive maintenance program for the water assets.	Statutory and Regulatory Obligations met.	Team Leader - Water & Sewerage	4th Quarter
		Annual capital & maintenance works schedules to be developed.	Reduction in failure and complaint rates.		
		Review to drive efficiencies in provision of water meter reading services.	Business plan presented to council.		
Sewerage Reticulation & Treatment	Maintain and upgrade the sewerage network to support the communities within Mount Isa and Camooweal.	Develop and action a proactive maintenance program for the sewerage assets.	Stakeholder satisfaction.	Team Leader - Water & Sewerage	4th Quarter
			Statutory and Regulatory Obligations.		
Cleansing Services	Maintain a high level services which meet all legislative requirements.	Review provision of the garbage services provided to ensure a sustainable system is in place that balances public health and budgetary constraints.	Stakeholder satisfaction.	Team Leader Waste Services	On going to 4th Quarter
			Statutory and Regulatory Obligations.		
Workplace Health & Safety	Maintain a safe, healthy and productive work environment for all employees.	Conduct regular toolbox sessions.	Documented toolbox sessions.	Workplace Safety Officer	On going to 4th Quarter
		Compliance with Worksafe Plan.	Safeplan compliance demonstrated through regular internal & external audit.		On going to 4th Quarter
		Conduct training sessions for all staff.	Number of training sessions offered.		On going to 4th Quarter
	Ensure compliance with relevant legislation	Keep all employees informed about legislative changes.	Council can demonstrated compliance with legislation.		On going to 4th Quarter



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
2017/2018 Financial Year – Debt Policy

RESOLUTION NO. VERSION 1

APPLIES TO STATUTORY POLICIES ONLY

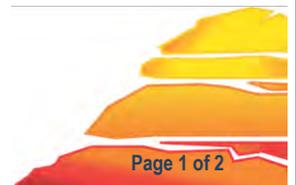
This is an official copy of the **2017/2018 Financial Year - Debt Policy**, made in accordance with the provisions of *Local Government Act and Regulations, Public Records Act, Mount Isa City Council's Local Laws, Subordinate Local Laws and current Council Policies*.

Statutory Policies comply with a legislative requirement; the **2017/2018 Financial Year - Debt Policy** is approved by the Mount Isa City Council for the operations and procedures of Council. Note that Financial Year Policies are reviewed annually.

.....
Michael Kitzelmann

Chief Executive Officer

DOCUMENT VERSION CONTROL					
I/R	766410	FILE	1208 Policy Register	POLICY TYPE	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	26.07.2017		Responsible Officer Manager Corporate & Financial Services Description Annual Policy Renewal – New Financial Year		
				COMMENCEMENT	01.07.2017
				EXPIRY	30.06.2018





STATUTORY POLICY
MOUNT ISA CITY COUNCIL
2017/2018 Financial Year – Debt Policy

RESOLUTION NO. VERSION 1

Policy Statement

Commencement

The Mount Isa City Council Debt Policy will take effect following the adoption of Council's Budget at the Special Budget Meeting on 26 July 2017.

Community Engagement

Not applicable.

Policy Instruction

To satisfy Council's statutory obligations under Section 192 *Local Government Regulation 2012* and to establish Council's intent with respect to borrowings.

Definition of Long Life Assets:

Long Life Assets being permanent infrastructure provided by Council for the use of the community.

PRINCIPLES

It is Council's intention that, in order to provide a better service and value for money to ratepayers, Council will restrict the purpose of loans to asset acquisition and expenditure of a capital nature only. The service that will be provided by long term assets will benefit present and future generations; therefore it is the opinion of Council that the cost should be shared between present and future generations.

POLICY

The appropriate mix of debt to internal funding used is intended to provide the lowest long term level of rates which does not over-commit the future and which provides adequate flexibility of funding in the short term. The total debt will depend on the future outlook for growth in the region. The term of the debt will relate to the life of the asset created but will not exceed 20 years for any individual asset.

Council will raise all external borrowings from the Queensland Treasury Corporation.

(a) New Borrowings : 2017/2018 Nil

Council will not be undertaking any additional borrowings for the financial years 2019 to 2027 and will fully fund its capital program from Government subsidies, funded depreciation, asset sales and capital reserves.

(b) Anticipated loan repayment dates for all Council loans are as follows:

Buchanan Park	March 2018
Family Fun Park	March 2018
08/09 Capital Works	June 2029
09/10 Capital Works	June 2030
10/11 Sewerage	December 2028
11/12 Sewerage	June 2032
12/13 Sewerage	December 2032
13/14 Sewerage	March 2034



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
2017/2018 Financial Year – Revenue Policy

OM VERSION 1

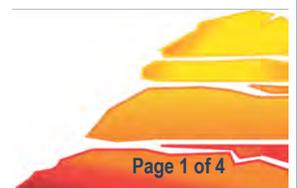
APPLIES TO STATUTORY POLICIES ONLY

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 Michael Kitzelmann
Chief Executive Officer

DOCUMENT VERSION CONTROL					
I/R	956138	FILE	1208 Policy Register	POLICY TYPE	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	26.07.2017		Responsible Officer Manager Corporate & Financial Services Description Document Creation – New Document		
				COMMENCEMENT	01.07.2017
				EXPIRY	30.06.2018



Policy Statement

Community Engagement

Not applicable.

Policy Instruction

To satisfy Council's statutory obligations under the *Local Government Act 2009* and *Local Government Regulation 2012*.

POLICY

As per Section 193 of the *Local Government Regulation 2012*, the purpose of this revenue policy is to set out the principles used by Council in 2017/2018 for:

- A. The making of rates and charges;
- B. The levying of rates and charges;
- C. The recovery of rates and charges;
- D. Granting concessions for rates and charges;
- E. Setting cost recovery fees and charges; and
- F. Developer Contributions.

A. Principles used for the making of rates and charges

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to and demanded by Council stakeholders.

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

Council will also have regard to the principles of:

- transparency in the making of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by taking account of the different capacity of land to generate income within the local community, and the burden the use of the land imposes on Council services;
- responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;
- flexibility to take account of changes in the local economy;
- environmental conditions, particularly drought conditions that will have a suppressing impact upon the local economic, social and financial recovery of the Community;
- maintaining valuation relativities within the City;
- maintaining City services and assets to an appropriate standard;
- meeting the needs and expectations of the general community; and
- assessing availability of other revenue sources.

With regard to the making of utility charges (water, sewerage and garbage) Council's policy may as far as practicable comply with the requirements of the Code of Competitive Conduct (NCP).

In addition;

- Council will assess the availability of grants and subsidies with a view to decreasing the financial burden on ratepayers;
- Council may limit the increase of rates due to significant land valuation increases to limit the financial burden on ratepayers; and
- Council may apply a minimum general rate to those categories where deemed appropriate.

B. Principles used for the levying of rates

In levying rates Council will apply the principles of:

- making the levying system simple and inexpensive to administer;
- communication by clearly setting out the Council's and each ratepayer's obligations in relation to rates and charges by advising ratepayers about rate notice issue dates and discount dates;
- clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities;
- timing the levy of rates to take into account the financial cycle of local economic, social and environmental conditions, in order to assist with the smooth running of the local economy;
- consistency in timing the levy of rates in a predictable way to enable ratepayers to plan for their rating obligations by the issue of rate notices on a half yearly basis; and
- adjusting the way general rates are charged in response to fluctuations in valuations combined with economic and seasonal factors affecting major local industries.

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

C. Principles used for the recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- Making the administrative processes used to recover overdue rate and charges well defined and cost effective;
- Consistency by having regard to providing the same treatment for ratepayers in similar circumstances;
- Flexibility by responding where necessary to changes in the local economy; and
- Adherence to the debt collection guidelines developed by the Australian Competition and Consumer Commission.

D. Concessions for rates and charges

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

- equity by having regard to the different levels of capacity to pay within the local community,
- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions, and
- flexibility to allow Council to respond to local economic issues.

Council may give consideration to granting a class concession in the event all or part of Mount Isa City Council experiences a significant natural disaster, environmental disaster or similar event.

Council will also consider a concession of all or part of the rates and charges levied on organisations or entities that meet the criteria detailed in the *Local Government Act and Regulation 2012*.

E. Cost recovery fees and charges

When developing cost recovery fees and charges Council will be guided by the principles of:

- financial sustainability;
- the same treatment for persons with similar circumstances;
- transparency by making clear the rationale for the fees, and
- flexibility to allow Council to respond to local economic issues.

All fees and charges will be set with reference to full cost pricing. When determining Commercial Charges, Council takes into account “user pays” principles and market conditions when determining commercial charges for Council services and facilities.

When determining Regulatory Fees, Council takes into account “user pays” principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which the fee is charged.

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

F. Developer Contributions

While it is expected that developers will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much of the infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. However the processes used in determining the contribution will be transparent, fair and equitable.



STATUTORY POLICY
MOUNT ISA CITY COUNCIL
2017/2018 Financial Year – Investment Policy

RESOLUTION No. VERSION 1

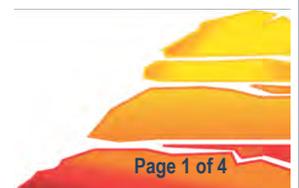
APPLIES TO STATUTORY POLICIES ONLY

This is an official copy of the **2017/2018 Financial Year - Investment Policy**, made in accordance with the provisions of *Local Government Act and Regulations, Public Records Act, Mount Isa City Council's Local Laws, Subordinate Local Laws and current Council Policies*.

Statutory Policies comply with a legislative requirement; the **2017/2018 Financial Year - Investment Policy** is approved by the Mount Isa City Council for the operations and procedures of Council. Note that Financial Year Policies are reviewed annually.

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 Michael Kitzelmann
Chief Executive Officer

DOCUMENT VERSION CONTROL					
I/R	956138	FILE	1208 Policy Register	POLICY TYPE	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	26.07.2017		Responsible Officer Manager Corporate & Financial Services Description Annual Policy Renewal – New Financial Year		
				COMMENCEMENT	01.07.2017
				EXPIRY	30.06.2018



Policy Instruction

To satisfy Council's statutory obligations under the *Local Government Act 2009* and *Local Government Regulation 2012*, and the *Statutory Bodies Financial Arrangements Act 1982* and *Statutory Bodies Financial Arrangements Regulation 2007*. This policy prescribes the circumstances and terms on which Council may invest its funds.

Policy Statement

The Queensland *Local Government Regulation 2012* Chapter 5 Section 191 requires Council to prepare and adopt an investment policy. The investment policy must outline Council's investment objectives and overall risk philosophy; and its procedures for achieving the goals related to investment as stated in the policy.

It is Council's intention that all funds not immediately required for financial commitments be invested and that the investment vehicles used maximise Council earnings when taking into account counterparty, market and liquidity risks.

This policy is intended to provide Council's finance staff with an investment framework within which to place Council investments to achieve competitive returns whilst adequately managing risk and ensuring funds are available to meet Council's short term cash requirements.

1. Placement of Investment Funds

Council has a number of duties and responsibilities when investing funds. Mount Isa City Council is allocated Category 1 Investment Powers under Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 2007*. This restricts Council's investment options and these limitations are outlined in sections 47 and 48 of the *Statutory Bodies Financial Arrangements Act 1982*.

Section 47(1) Council must use its best efforts to invest its funds –

- (a) at the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and
- (b) in a way it considers is most appropriate in all the circumstances.

Section 47(2), Council must keep records that show it has invested in the way most appropriate in all the circumstances.

Investments authorised under section 44(1), comprise:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investments with Queensland Treasury Corporation (QTC) Cash Fund or QTC Debt Offset Facility;
- an investment arrangement with a rating prescribed under a regulation for this paragraph;
- other investment arrangements prescribed under a regulation for this paragraph.

Subsection 2 states that the investment must be:

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

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

Council's delegated officers are to avoid any transaction that might harm confidence in Mount Isa City Council.

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

Quotations on Investment

Investments held with QTC cash fund will be benchmarked against other investments or quoted investment rates at the end of each quarter to ensure Council is receiving the most advantageous rate given the risk/return trade-off.

When investing funds Council staff should aim to minimise the risk to the financial instruments. Council staff are authorised to maximise Council's investment earning potential by investing in any Australian licenced bank, building society, credit union or QTC.

Prohibited Investments

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy:

- Derivative based instruments;
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities that have the underlying futures, options, forward contracts and swaps of any kind; and
- Securities issued in non-Australian dollars.

Term to Maturity

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. Due to legislative requirements, the term to maturity of Council investments may not exceed one year.

2. Internal Controls

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

- The responsible officer for the investment function is the Manager Corporate & Financial Services or nominated delegate.
- All investments are to be authorised by the Chief Executive Officer or nominated delegate.
- Confirmation advices from the Financial Institution are to be received as evidence that the investment is in the name of Mount Isa City Council.
- A person, other than the responsible officer, is to perform the bank reconciliation at the end of each month (alternatively, the reconciliation needs to be reviewed by another officer).

Investments and associated internal controls will be subject to periodic reviews by Council's Internal Audit function to verify compliance with this policy and legislation.

Any breach of this policy must be reported to the Director Corporate & Financial Services and be rectified within 24 hours of the breach occurring.

3. Record Keeping

The other duty related to record keeping. S 48 states that:

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

This is Council's current practice and will be continued as part of the investment procedures.



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

4. Legislative Requirements

Council is at all times to comply with legislation applicable to the investment function within Local Governments. Council will utilise its Category 1 investment powers to earn interest revenue on its operating funds to supplement Council's other sources of revenue.

5. Variation

Mount Isa City Council reserves the right to vary, replace or terminate this policy at any time.



STATUTORY POLICY
MOUNT ISA CITY COUNCIL

2017/2018 Financial Year – Procurement Policy

RESOLUTION NO. VERSION V1

APPLIES TO STATUTORY POLICIES ONLY

This is an official copy of the **2017/2018 Financial Year - Procurement Policy**, made in accordance with the provisions of *Local Government Act and Regulations, Public Records Act, Mount Isa City Council's Local Laws, Subordinate Local Laws and current Council Policies*.

Statutory Policies comply with a legislative requirement; the **2017/2018 Financial Year - Procurement Policy** is approved by the Mount Isa City Council for the operations and procedures of Council. Note that Financial Year Policies are reviewed annually.

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 Michael Kitzelmann
Chief Executive Officer

DOCUMENT VERSION CONTROL					
I/R	748131	FILE	1208 Policy Register	POLICY TYPE	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	26.07.2017		Responsible Officer Manager Corporate & Financial Services Description Annual Policy Renewal – New Financial Year		
				COMMENCEMENT	01.07.2017
				EXPIRY	30.06.2018



Policy Statement

Intent

To satisfy Council's statutory obligations under Section 198 of the *Local Government Regulation 2012* and to establish Council's intent with respect to procurement. This document sets out Council's policy for the procurement of goods and services, construction and services contracts.

Policy Objectives

Council's procurement activities aim to achieve advantageous procurement outcomes by:

- Promoting value for money with probity and accountability; and
- Advancing Council's economic, social and environmental policies; and
- Providing reasonable opportunity for competitive local business that comply with relevant legislation to supply to Council; and
- Promoting compliance with relevant legislation.

In accordance with Section 198 of the *Local Government Regulation 2012*, this policy incorporates relevant requirements regarding the procurement of goods and services and the carrying out of the sound contracting principles.

Definitions

Medium-sized contract is a contract worth \$15,000 (GST exclusive) or more but less than \$200,000 (GST exclusive).

Large-sized contract is a contract worth \$200,000 (GST exclusive) or more.

Valuable non-current asset contract is a contract for the disposal of a valuable non-current asset.

Valuable non-current asset is:

- a. Land; or
- b. Another non-current asset that has an apparent value that is equal to or more than a limit set by the local government. Refer to Table 2 Asset Thresholds.

Government agency:

- a. The State, a government entity, a corporatised business entity, or another local government; or
- b. An Australian government or an entity of another Australian Government or
- c. A local government of another State.

Pre-qualified supplier is a supplier who has been assessed as capable to perform on time & within agreed requirements.

Preferred supplier arrangement – supplier chosen to supply the Council after a tender process under Section 233 of the *Local Government Regulation 2012*.

Approved contractor is a person qualified to provide services.

Principles

Officers must have regard to the following sound contracting principles when procuring goods and services on behalf of Council:

(a) Value for money

Council must harness its purchasing power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:

- i. Contribution to the advancement of Council's priorities; and
- ii. Fitness for purpose, quality, services and support; and whole-of-life costs including costs of acquiring, using and maintaining and disposal; and
- iii. Internal administration costs; and
- iv. Technical compliance issues; and
- v. Risk exposure; and
- vi. The value of any associated environmental benefits; and
- vii. Advantages of local knowledge, networks and relationships, availability and access to after sales and support.

(b) Open and effective competition

Purchasing should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.

(c) The development of competitive local business and industry

Council encourages the development of competitive local businesses within its local government area.

In accordance with Section 104(3)(c) of the *Local Government Act 2009*, Council wishes to pursue the principle of development of competitive local business and industry as part of the process of making its purchasing decisions.

(d) Environmental protection

Council promotes environmental protection through its purchasing procedures. In undertaking any purchasing activities Council will:

- i. Promote the purchase of environmentally friendly goods and services that satisfy value for money criteria; and
- ii. Foster the development of products and processes of low environmental and climatic impact; and
- iii. Provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
- iv. Encourage environmentally responsible activities.

(e) Ethical behaviour and fair dealing

Council officers involved in purchasing are to behave with impartiality, fairness, independence, openness, integrity and professionalism in their discussions and negotiations with suppliers and their representatives.

Officers are to facilitate the ethical procurement of goods and services for Council in the most timely and cost effective manner and ensure that all procurement activities are within Council's legal and statutory obligations.



Administration

The process and procedures to be used for entering into contracts for the acquisition of goods and services are as follows:

- (a) maintaining confidentiality and respect for commercial-in-confidence material;
- (b) maintaining appropriate records available for inspection at any time;
- (c) inviting quotations from suppliers that can meet Council's requirements at competitive prices;
- (d) ensuring selection and appointment of contractors is evidenced by the issuing of a letter of appointment or purchase order;
- (e) purchase orders should be generated for all purchases of goods and services over \$5,500 (inclusive of GST) other than:
 - petty cash and credit card transactions; or
 - long-term supply contracts (Ergon, Telstra, insurance premiums etc.); or
 - regular monthly accounts from small local suppliers (newsagency etc.); or
 - payment of taxes and government charges (state fire levy, vehicle registration etc.); or
 - direct payments and fees (bank charges, council rates and charges etc).

Goods and Services Tax

All values quoted in this policy are exclusive of GST unless stated otherwise

Optimisation of Value in Procurement

In order to optimise value in procurement, where applicable, Council will establish annualised or bi-annual purchasing arrangements. This is generally to occur where multiple similar purchases are likely to be required and the total value of goods for the financial year is expected to exceed \$100,000. This may include entering into arrangements for **approved contractors, pre-qualified suppliers or preferred suppliers**.

An **approved contractor list** may be compiled after inviting expressions of interest from suitably qualified persons and assessing those expressions on the basis of sound contracting principles as required under Section 231 of the *Local Government Regulation 2012*.

A **pre-qualified supplier register** may be compiled only after inviting tenders in accordance with Section 232 of the *Local Government Regulation 2012*.

A **preferred supplier arrangement** may be enacted only after inviting tenders in accordance with Section 233 of the *Local Government Regulation 2012*.

Purchasing Arrangements

Where the value of the purchase or the value of the contract over the full contract period (including options to extend) is, or is expected to be:

Table 1: Purchasing Thresholds

Amount of Purchase	Policy
Under \$1,000	<ul style="list-style-type: none"> For purchases under the value of \$1,000 at least one verbal quote must be obtained. A written record must be kept in your diary.
\$1,001-\$4,999	<ul style="list-style-type: none"> For purchases between the value of \$1,001 and \$4,999 at least one written quote must be obtained. A copy of the quote must be attached to the invoice.
\$5,000 - \$14,999	<ul style="list-style-type: none"> Purchases between \$5,000 and \$15,000 two (2) or more quotes in written, fax or email form must be obtained. Copies of the quotes must be attached to the Council's copy of the Purchase Order.
\$15,000 - \$199,000	<ul style="list-style-type: none"> Council cannot enter into a medium sized contract unless it first invites written quotes for the contract.
	<ul style="list-style-type: none"> The invitation must be to at least three persons who Council considers meets its requirements, at competitive prices.
	<ul style="list-style-type: none"> Council may decide not to accept any quotes it receives.
	<ul style="list-style-type: none"> If Council does decide to accept a quote, Council must accept the quote most advantageous to it having regard to the principles outlined in this policy.
	<ul style="list-style-type: none"> There are limited exceptions to this requirement and they are listed below in the section titled exceptions. Note: exceptions only remove the requirement to obtain quotes. Council must still issue a correctly authorised letter of acceptance or a purchase order signed by a member of staff with a purchasing limit sufficient to cover the cost.
\$200,000 and above	<ul style="list-style-type: none"> Council cannot enter into a large-sized contract unless Council first invites written tenders for the contract in accordance with the requirements of Section 228 <i>Local Government Regulation 2012</i>.
	<ul style="list-style-type: none"> Under Section 228 <i>Local Government Regulation 2012</i> Council must either invite written tenders or invite expressions of interest before considering whether to invite written tenders.
	<ul style="list-style-type: none"> There are limited exceptions to this requirement and they are listed below in the section titled exceptions. Note: exceptions only remove the requirement to obtain quotes. Council must still issue a correctly authorised letter of acceptance or a purchase order signed by a member of staff with a purchasing limit sufficient to cover the cost.

Acceptance of Quotations

There is no requirement to accept the lowest quotation, however where a staff member chooses a quotation other than the lowest quotation, they must provide a brief written justification which must be kept with the order.

Tender Process

Section 228 of the *Local Government Regulation 2012* sets out how Council must invite written tenders or invite expressions of interest for:

- (a) A large-sized contract; or
- (b) Disposal of a valuable non-current asset contract

An invitation for written tenders/expressions of interest must:

- (a) be made by an advertisement in a newspaper that circulates generally in the local government area; and
- (b) allow written tenders/expressions of interest to be submitted to Council for at least 21 days after the advertisement is published.

Records of tenders/expressions of interest and the evaluation process must be kept on file.

Exceptions

None of the exceptions below remove the need to issue a purchase order or a letter of acceptance authorised by an officer with a sufficiently high purchasing limit to cover the cost of the purchase.

Chapter 6 Part 3 Division 3 of the *Local Government Regulation 2012* identifies exceptions for medium and large-sized contracts. If one of the exceptions applies, Council may enter into:

- (a) a medium-sized contractual arrangement without first inviting written quotes; or
- (b) a large-sized contractual arrangement without first inviting written tenders.

The exceptions are:

- (a) the preparations of a quote or tender consideration plan in accordance with the requirements of Section 230 of the *Local Government Regulation 2012*; and
- (b) entering into a contract if the contract is made with a person who is on an **approved contractor** list established by Council in accordance to with the requirements of Section 231 of the *Local Government Regulation 2012*; and
- (c) entering into a contract if the contract is entered into with a supplier from a register of **pre-qualified suppliers** established by Council in accordance with the requirements of Section 232 of the *Local Government Regulation 2012*; and
- (d) entering into a contract for goods or services if the contract is entered into with a **preferred supplier** under a preferred supplier arrangement that is made in accordance with the requirements of Section 233 of the *Local Government Regulation 2012*; and
- (e) entering into a contract under an **Local Government Arrangement (LGA)** established in accordance with the requirements of Section 234 of the *Local Government Regulation 2012* e.g. Local Buy; and
- (f) entering into a medium-sized contract or a large-sized contract if:
 - (i) Council resolves that it is satisfied that there is only one supplier who is reasonably available; or
 - (ii) Council resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for Council to invite quotes or tenders; or
 - (iii) A genuine emergency exists; or
 - (iv) The contract is for purchase of goods and is made by auction; or



- (v) The contract is for the purchase of second-hand goods; or
- (vi) The contract is made with, or under an arrangement with, a government agency.

A range of Local Government Arrangement have been put in place by Local Buy. When assessing the most effective method of obtaining goods and/or services, Council officers should consider the administrative costs to Council of seeking tenders or quotations independently, and the reduction of these costs which can be achieved by use of Local Buy arrangements.

In the event that a Local Government Arrangement is used, the Local Buy contract number must be stated on the order requisition for entering onto Council's Purchase Order.

Valuable Non-Current Asset Contracts

Section 227 of the *Local Government Regulation 2012* provides that Council cannot enter into a contract for the sale of a valuable non-current asset unless it first:

- (a) invites written tenders for the contract under Section 228 of the *Local Government Regulation 2012*; or
- (b) offers the non-current asset for sale by auction.

There are a range of exceptions to this set out in Section 236 *Local Government Regulation 2012*.

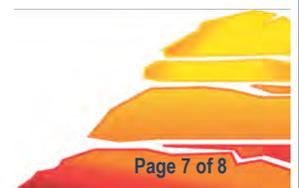
In addition, all non-current assets that have been identified as being obsolete or surplus to Council requirements, and with a written down value less than the Asset Thresholds in Table 2 are to be offered for sale by inviting written quotations or via public auction.

The invitation for written quotation for the sale of non-current assets must:

- (a) be made by an advertisement in the newspaper that circulates generally in the local government area; and
- (b) allow written quotes to be given to Council for at least 21 days after the advertisement is published.

Table 2: Asset Thresholds

Asset Class	Limits set by Local Government Regulation Section 224(7)	Council Limit
Road Infrastructure	\$10,000	\$10,000
Water Infrastructure	\$10,000	\$10,000
Sewerage Infrastructure	\$10,000	\$10,000
Buildings	\$10,000	\$10,000
Other Structures	\$10,000	\$10,000
Plant and Equipment	\$ 5,000	\$ 5,000
Land	\$1	\$1





Delegations

Council officers listed in Appendix A are entitled to sign orders up to their stated purchasing limit. Council Officers are responsible for ensuring all required paperwork (including if applicable, the required number of written quotes) as per this policy is provided to them by the requisitioning officer prior to signing the order.

In the event that a Local Government Arrangement is used, the Local Buy contract number must be stated on the order requisition for entering onto Council's Purchase Order.

It is a requirement that as an officer with a purchasing limit that you are aware of, and apply Council's Procurement Policy. Failure to do so may lead to disciplinary action.

All staff with an approved purchasing limit are authorised to order/approve orders for goods and services (up to their purchasing limit) against jobs over which they have clear operational authority and budget responsibility.

Training

All officers that have a purchasing authority must undertake training with the Finance Department in using the Practical Plus Orders Modules.

Attachments

1. Mount Isa City Council Financial Delegations Register



STATUTORY POLICY

MOUNT ISA CITY COUNCIL

FINANCIAL DELEGATIONS REGISTER

Attachment 1 – 2017/18 Procurement Policy

RESOLUTION NO. VERSION 1

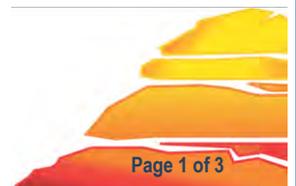
APPLIES TO STATUTORY POLICIES ONLY

This is an official copy of the **Financial Delegations Register**, made in accordance with the provisions of *Local Government Act and Regulations, Public Records Act, Mount Isa City Council's Local Laws, Subordinate Local Laws* and current *Council Policies*.

Statutory Policies comply with a legislative requirement; the **Financial Delegations Register** is approved by the Mount Isa City Council for the operations and procedures of Council and is an attachment to the Mount Isa City Council Procurement Policy.

.....
Michael Kitzelmann
Chief Executive Officer

DOCUMENT VERSION CONTROL					
I/R	748131	FILE	1208 Policy Register 1206 Financial Delegations	POLICY TYPE	Statutory (Council)
VERSION	DATE	RESOLUTION NO.	DETAILS		
V1	26.07.2017		Responsible Officer Manager Corporate & Financial Services Description Annual Policy Renewal – New Financial Year		
				REVIEW DUE	06/2018 <i>Review by Council</i>
				EXTINGUISHED	00.00.0000 Resolution No: OM00/00/00 <i>No further action required.</i>





Mount Isa City Council Financial Delegations Register

Mount Isa City Council – Financial Delegations Register as at 1 July 2017

In accordance with section 238 of the *Local Government Act* and *Local Government Regulation 2012* the Chief Executive Officer delegates the power to incur financial expenditure in accordance with the Procurement Policy subject to the limits outlined below.

POSITION	PURCHASING LIMIT
Council Resolution	>\$200,000
Chief Executive Officer	\$200,000
Deputy Chief Executive Officer	\$100,000
Directors	\$70,000
Managers	\$20,000
Works Overseer	\$15,000
Team Leader - Water & Sewer	\$10,000
Team Leader - Waste Management	\$10,000
Material Sales Coordinator (<i>Landscaping & Concrete Materials only</i>)	\$5,000
Senior Local Laws Coordinator Team Leader Workshop Senior Finance Officer Human Resources Coordinator Environmental Health Coordinator Information Technology Coordinator Promotions & Development Coordinator	\$2,000
Senior Executive Assistant – Executive Services	\$1,000

- To ANY ONE of the Manager Corporate & Financial Services, Directors or Chief Executive Officer for the authorisation of staff and Councillor pay disbursements and creditor payments through the Westpac Desk bank Software (anyone to manually authorise by signature and any one to authorise on-line).
- To ANY TWO of the Manager Corporate & Financial Services, Directors or Chief Executive Officer for the signing of manual cheque payments.
- To any Councillor, secondary authorisation for the signing of manual cheque payments.
- To the Chief Executive Officer, Directors or Manager Corporate & Financial Services for the authorisation of the disbursement of periodic fire levy returns to the Queensland Fire and Rescue Authority and all returns relating to state or federal taxation.
- To the Chief Executive Officer or Directors to authorise monthly Mount Isa Water Board payments and all annual insurance premiums.
- To the Senior Finance Officer and Manager Corporate & Financial Services or Directors or Chief Executive Officer to both sign authorisations to the Queensland Treasury Corporation for transfers of monies in between Council's cheque account and Treasury on-call account.



- To all staff and the Mayor authorisation for the use of the Council credit card, subject to authorisation in accordance with the financial delegations above. The Chief Executive Officer is to sign all credit card authorisations.
- To the Chief Executive Officer, authorisation to approve advertising expenditure as per Council Advertising Expenditure Policy.
- To the Team Leaders and Carpenter/Maintenance Officer use of the manual order book for incidentals to the value of \$150, to be counter-signed by an authorised officer.
- To the Workplace Health and Safety Officer and the Training and Development Officer/Rehabilitation and Return to Work Coordinator the use of manual order books for drug and alcohol testing with this is to be counter-signed by an authorised officer.
- To the Plumbers the use of manual order books for emergency repairs to the water and sewerage networks, this is to be counter-signed by an authorised officer with sufficient purchasing delegation.



REVENUE STATEMENT

2017/2018

MOUNT ISA CITY COUNCIL

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STATEMENT

This Statement purports to explain the methodology pertaining to the setting of Levies, Fees, Charges and Measures that Council adopts to calculate its Annual Revenue.

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

PURPOSE

The purpose of this Revenue Statement is:

- to enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- to explain material matters that guide the development and implementation of revenue practices within the Council; and
- to comply in all respects with legislative requirements.

LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement as stated in Section 104 of the *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012*.

ADMINISTRATION

Under Section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issue of a rates notice.

A **rate notice** is a document stating—

- (a) the date when the rate notice is issued; and
- (b) the due date for payment of the rates or charges; and
- (c) the ways in which the rates or charges may be paid.

Separate rate notices shall be issued in the first six months of the financial year (July to December) and in the second half of the financial year (January to June) for the billing periods 1 July 2017 to 31 December 2017 and 1 January 2018 to 30 June 2018 respectively.

Each notice includes one half of the annual rates and charges to be levied with the exception of:

- the State Fire Services levy which is levied for the full year in the July to December billing period; and
- consumption of water above the allocated allowance which may be billed on a quarterly or an annual basis.

Supplementary rate notices for variations in rates and charges payable may be issued as required during the year.

DIFFERENTIAL GENERAL RATES

The total amount to be raised by way of General Rates represents the balance of the funds needed to meet Council's budgeted expenditure for 2017/18, after taking into account all other internal and external revenue sources.

Differential general rates will be levied on all rateable land in the city council area. In Council's opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land, than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land. In determining its differential rating system, Council's objective is to ensure 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.

In summary, the differential rating categories have been determined having regard to matters such as:

- Land size and use;
- Availability of services;
- Consumption of services;
- Valuation; and
- Income producing capacity of land.

For the reasons given in the Council's Revenue Policy, Council will levy Differential General Rates. The categories and associated criteria, which the Council has identified for the purpose of differential rating, after consideration of relevant rating equity factors, are:

RESIDENTIAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-18 financial year:-

Differential Category	Description
1 Residential <1 Ha – Camooweal	Land used for residential purposes in the town of Camooweal, which has an area of less than 1 ha and is not otherwise categorised.
2 Residential – Owner Occupied <4,000 m ²	Land used for residential purposes, which is occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
3 Residential – not principal residence <4,000 m ²	Land used for residential purposes, which is not occupied by its owner, has an area of less than 4,000 m ² and is not otherwise categorised.
4 Residential >1 ac <1 Ha	Land used for residential purposes, which has an area of 4,000 m ² or greater, but less than 1 Ha and is not otherwise categorised.
5 Residential <10Ha	Land used for residential purposes, which has an area of 1 ha or greater, but less than 10 ha and is not otherwise categorised.
6 Multi Residential: 2 – 4 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 2 or more separate dwelling units but less than 5 dwelling units, which is not otherwise categorised.

Differential Category		Description
7	Multi Residential: 5 – 9 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes / institutions, which has 5 or more separate dwelling units but less than 9 dwelling units, which is not otherwise categorised.
8	Multi Residential: 10 – 24 Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 10 or more separate dwelling units but less than 24 dwelling units, which is not otherwise categorised.
9	Multi Residential: 25+ Dwelling Units	Land used for the purpose of multi-unit dwellings, including flats, units, guest houses, private hotels, non-medical care residential institutions and welfare homes/institutions, which has 25 or more separate dwelling units, which is not otherwise categorised.
10	Building Units	Land used or <u>intended to be</u> used for building units or group titles purposes.

COMMERCIAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
11	Camooweal - Commercial	Land used for commercial purposes in the town of Camooweal which is not otherwise categorised.
12	Retail, Commercial Business <1,000 m ²	Land used for commercial purposes, which has an area of 1,000 m ² or less and is not otherwise categorised.
13	Retail, Commercial Business <2,000 m ²	Land used for commercial purposes, which has an area of 2,000 m ² or less and is not otherwise categorised.
14	Retail, Commercial Business <4,000 m ²	Land used for commercial purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
16	Retail, Commercial Business <6,000 m ²	Land used for commercial purposes, which has an area of 6,000 m ² or less and is not otherwise categorised.
17	Retail, Commercial Business <10,000 m ²	Land used for commercial purposes, which has an area of 10,000 m ² or less and is not otherwise categorised.
18	Retail, Commercial Business >10,000 m ²	Land used for commercial purposes, which has an area of greater than 10,000 m ² and is not otherwise categorised.
19	Professional Office <2,000 m ²	Land used for professional offices purposes, which has an area of <2,000 m ² or less and is not otherwise categorised.
20	Professional Office >2,000 m ²	Land used for professional offices purposes, which has an area of greater than 2,000 m ² and is not otherwise categorised.
21	Shops – Main Retail	Land used for CBD Retail shops and car parking purposes which is not otherwise categorised.
22	Shopping Centre Floor Space <1,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of 1,000 m ² or less.
23	Shopping Centre Floor Space <2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of 2,000 m ² or less.
24	Shopping Centre Floor Space >2,000 m ²	Land used for drive in shopping centre purposes, which has floor space area of greater than 2,000 m ² .
26	Nurseries	Land used for the purpose of Plant Nurseries.

Differential Category		Description
27	Transformer Sites <1,000 m ²	Land used for the purpose of a transformer and has a land area of 1,000 m ² or less.
28	Transformer Sites >1,000 m ²	Land used for the purpose of a transformer and has a land area of more than 1,000 m ² , but less than 5 Ha.
29	Transformer Sites >5 Ha	Land used for the purpose of a transformer and has a land area of 5.0 Ha or more.
30	Public Accommodation <20 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has less than 20 accommodation units, rooms or sites.
31	Public Accommodation <40 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 20 or more but less than 40 accommodation units, rooms or sites.
32	Public Accommodation <60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 40 or more but less than 60 accommodation units, rooms or sites.
33	Public Accommodation >60 Units, Rooms, Sites	Land used for the purposes of accommodation for the travelling public including motels and caravan parks, which has 60 or more accommodation units, rooms or sites.
34	Hotels/ Licensed Clubs <20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of less than 20 accommodation units, rooms or sites.
35	Hotels/ Licensed Clubs - >20 Accommodation Units	Land used for the purposes of hotels and licensed clubs and may include accommodation for the travelling public of 20 or more accommodation units, rooms or sites.
36	Intensive Accommodation 5-24 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 5 or more but less than 25 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
37	Intensive Accommodation 25-49 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 25 or more but less than 49 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
38	Intensive Accommodation 50-99 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 50 or more but less than 99 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
39	Intensive Accommodation 100-199 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 100 or more but less than 199 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".

Differential Category		Description
40	Intensive Accommodation 200-299 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 200 or more but less than 299 rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
41	Intensive Accommodation >300 Rooms, Units or Sites	Land used or intended to be used in whole or in part, for providing intensive accommodation (other than ordinary travelling public) for 300 or more rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person quarters", "work camps", "accommodation village", "guest houses" or "barracks".
42	Commercial Other <1 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of 1.0 Ha or less.
43	Commercial Other <2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 1.0 ha but less than 2.0 ha.
44	Commercial Other >2 Ha	Land used for the purpose of a tourist attractions sports clubs, religious and other non-commercial uses and has an area of greater than 2.0 ha.

Note: There are no categories 15 and 25 for the 2017-2018 financial year.

RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
45	Rural Land <1,000 Ha	Land used for a rural purpose, which is between 10 ha and 1,000 ha in area, except land included in category 36 to 41.
46	Rural Land >1,000 Ha	Land used for a rural purpose, which is 1,000 ha or more in area, except land included in category 36 to 41.

Note: There are no categories 47 and 48 for the 2017/2018 financial year.

INDUSTRIAL CATEGORIES

The following differential rating categories and criteria apply for the 2017-2018 financial year:-

Differential Category		Description
49	Industry – Camooweal	Land used for light industry purposes in the town of Camooweal.
50	Industry <4,000 m ²	Land used for light industry purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
51	Industrial <1 Ha	Land used for light industry purposes, which has an area of greater than 4,000 m ² but less than 1.0 Ha and is not otherwise categorised.
52	Industrial >1 Ha	Land used for light industry purposes, which has an area of greater than 1.0 Ha and is not otherwise categorised.

Differential Category		Description
53	Transport, Storage, Warehouse <4,000 m ²	Land used for general industry, transport, storage and warehousing purposes, which has an area of 4,000 m ² or less and is not otherwise categorised.
54	Transport, Storage, Warehouse <1 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 4,000 m ² but less than 1.0 ha and is not otherwise categorised.
55	Transport, Storage, Warehouse <10 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 1.0 Ha but less than 10.0 ha and is not otherwise categorised.
56	Transport, Storage, Warehouse >10 Ha	Land used for general industry, transport, storage and warehousing purposes, which has an area of greater than 10.0 ha and is not otherwise categorised.
57	Service Stations <4,000 m ²	Land used for the purposes of a service station, which has an area of 4,000 m ² or less and is not otherwise categorised.

INTENSIVE BUSINESSES AND INDUSTRIES CATEGORIES

The following differential rating categories and criteria apply for the 2017/2018 financial year:-

Differential Category		Description
60	Mining <10 Ha	Mining leases and land used for the purpose of mining which has an area of less than 10 Ha and is not otherwise categorised.
61	Mining <100 Ha	Mining leases and land used for the purpose of mining which has an area of 10Ha or more but less than 100 Ha and is not otherwise categorised.
62	Mining <1,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100 Ha or more but less than 1,000 Ha and is not otherwise categorised.
63	Mining <10,000 Ha	Mining leases and land used for the purpose of mining which has an area of 1,000 Ha or more but less than 10,000 ha and is not otherwise categorised.
64	Mining <25,000 Ha	Mining leases and land used for the purpose of mining which has an area of 10,000 Ha or more but less than 25,000 Ha and is not otherwise categorised.
65	Mining <50,000 Ha	Mining leases and land used for the purpose of mining which has an area of 25,000Ha or more but less than 50,000 ha and is not otherwise categorised.
66	Mining <100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 50,000 Ha or more but less than 100,000 ha and is not otherwise categorised.
67	Mining >100,000 Ha	Mining leases and land used for the purpose of mining which has an area of 100,000 Ha or more and is not otherwise categorised.
70	Power Station <200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 0.5 MW and less than 200 MW, including land used for any purpose associated with these uses.

71	Power Station >200 MW	Land or leases used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 200 MW, including land used for any purpose associated with these uses.
75	Noxious A	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 1.0 ha or more but less than 5.0Ha and is not otherwise categorised.
76	Noxious B	Land or leases used, or intended to be used, as a noxious / offensive industry which has an area of 5.0 ha or more and is not otherwise categorised.
80	Quarry	Land or leases used, or intended to be used, for the extraction of sand and quarry materials.

Note: There are no categories 58, 59, 68, 69, 72, 73, 74, 77, 78 & 79 for the 2017/2018 financial year.

DIFFERENTIAL GENERAL RATE CHARGE AND MINIMUM RATE

IDENTIFICATION OF LAND

Council delegates the power (contained in Section 81(4) and (5) of the *Local Government Regulation 2012*) to the Chief Executive Officer to identify the rating category to which each parcel of rateable land in Council's area belongs.

DIFFERENTIAL GENERAL RATES & MINIMUM GENERAL RATE

That, in accordance with Section 92 and 94 of the *Local Government Act 2009*, Mount Isa City Council makes Differential General Rates and Minimum General Rates for the year ending 30 June 2018 for the reasons and for the categories set out hereunder -

- the valuation applying to the 2017/2018 financial year would lead to rating inequities and a distortion of relativities in the amount of rates paid in the various areas of the Local Government area if only one General Rate were adopted;
- the level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- the categories of land have been identified in accordance with criteria determined by Council and in accordance with Section 92 of the *Local Government Act 2009*.

Owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer, Mount Isa City Council and the only basis for objection shall be that at the date of issue of the rate notice having regard to the criteria adopted by Council the land should be in another category.

All objections must be received in writing within 30 days after the date when the rates notice was issued. Any change to the rating category of the land is taken to have been changed from the start of the period of the rate notice (*Local Government Regulation 2012 section 91(5)*). Council will not adjust any rates or charges for any period prior to Council being formally notified in writing. Before any objection is considered, all rates and charges, including arrears must be paid in full. The making of an objection, or the starting of an appeal, does not stop the levying and recovery of overdue rates on the land.

The level of rate and minimum general rate adopted for each category as described above is:

Category	Description	Rate c in the \$	Minimum Rate
Residential Categories			
1	Residential <1 ha – Camooweal	2.5806	\$300
2	Residential <4,000 m ²	0.9377	\$610
3	Residential <4,000 m ² , Not Principal Residence	1.0173	\$680
4	Residential <1ha	0.7410	\$660
5	Residential <10 ha	0.6219	\$660
6	Multi Residential : 2 – 4 Unit Dwellings	1.0014	\$870
7	Multi Residential: 5 – 9 Unit Dwellings	1.0719	\$1,740
8	Multi Residential : 10 – 24 Unit Dwellings	1.8348	\$3,480
9	Multi Residential : 25+ Unit Dwellings	1.0732	\$6,950
10	Building Units	1.1258	\$610
Commercial Categories			
11	Camooweal – Commercial	3.4534	\$330
12	Retail, Commercial Business <1,000 m ²	2.6870	\$1,160
13	Retail, Commercial Business <2,000 m ²	2.7517	\$2,320
14	Retail, Commercial Business <4,000 m ²	2.8291	\$3,480
16	Retail, Commercial Business <6,000 m ²	2.6834	\$5,790
17	Retail, Commercial Business <10,000 m ²	2.9814	\$6,950

Category	Description	Rate c in the \$	Minimum Rate
18	Retail, Commercial business >10,000 m ²	2.0402	\$8,110
19	Professional Office <2,000 m ²	3.2687	\$2,900
20	Professional Office >2,000 m ²	2.7210	\$5,790
21	Shops – Main Retail	3.8349	\$3,480
22	Shopping Centres Floor Space <1,000 m ²	3.6343	\$17,360
23	Shopping Centres Floor Space <2,000 m ²	10.2727	\$34,710
24	Shopping Centres Floor Space >2,000 m ²	8.9572	\$69,410
26	Nurseries	2.1859	\$1,160
27	Transformer Sites <0.1 ha	3.9427	\$1,160
28	Transformer Sites >0.1 ha	2.9191	\$2,320
29	Transformer Sites >5 ha	0.7188	\$3,480
30	Motels, Caravan Parks <20 rooms	2.6117	\$4,420
31	Motels, Caravan Parks <40 rooms	2.7241	\$8,800
32	Motels, Caravan Parks <60 rooms	2.9827	\$13,200
33	Motels, Caravan Parks >60 rooms	1.8130	\$17,590
34	Hotels, Licensed Clubs <20 rooms	2.7634	\$11,000
35	Hotels, Licensed Clubs >20 rooms	3.0945	\$21,990
36	Intensive Accommodation: 5-24 rooms	1.7084	\$5,510

Category	Description	Rate c in the \$	Minimum Rate
37	Intensive Accommodation: 25-49 rooms	1.6374	\$11,000
38	Intensive Accommodation: 50-99 rooms	1.6374	\$21,990
39	Intensive Accommodation: 100-199 rooms	1.6374	\$43,970
40	Intensive Accommodation: 200-299 rooms	1.6374	\$65,940
41	Intensive Accommodation: 300+ rooms	1.6374	\$87,920
42	Commercial Other <1 Ha	1.1203	\$650
43	Commercial Other <2 Ha	1.6798	\$650
44	Commercial Other >2 Ha	1.5805	\$650
Rural Categories			
45	Rural Land <1,000 Ha	0.6295	\$700
46	Rural Land >1,000 Ha	2.8707	\$720
Industrial Categories			
49	Industry- Camooweal	3.6238	\$350
50	Industry <4,000 m ²	2.8019	\$2,480
51	Industrial <1 Ha	2.8721	\$4,950
52	Industrial >1 Ha	3.0386	\$9,890
53	Transport, Storage, Warehouse <4,000 m ²	2.8507	\$2,480
54	Transport, Storage, Warehouse <1 Ha	2.3540	\$4,950
55	Transport, Storage, Warehouse <10 Ha	2.3137	\$9,890

Category	Description	Rate c in the \$	Minimum Rate
56	Transport, Storage, Warehouse >10 Ha	2.8769	\$19,760
57	Service Stations <4,000 m ²	3.0254	\$7,410
Intensive Businesses and Industries Category			
60	Mining Lease <10 Ha	54.3591	\$3,100
61	Mining Lease <100 Ha	2.7733	\$6,180
62	Mining Lease <1,000 Ha	293.7133	\$12,350
63	Mining Lease <10,000 Ha	106.4815	\$30,860
64	Mining Lease <25,000 Ha	70.4355	\$154,290
65	Mining Lease <50,000 Ha	37.8954	\$308,580
66	Mining Lease <100,000 Ha	37.8954	\$617,160
67	Mining Lease >100,000 Ha	37.8954	\$1,234,310
70	Power Station <200 MW	5.4413	\$7,410
71	Power Station >200 MW	12.3630	\$92,580
75	Noxious A	3.4868	\$12,350
76	Noxious B	5.3584	\$30,860
80	Quarry	3.5708	\$30,860

UTILITY CHARGES

Utility Charges have been calculated on the basis of Full Cost Pricing (FCP) pursuant to National Competition Policy (NCP) principles. The units applied to different types of properties have been established for many years and Council is generally satisfied that they reflect the relative costs of service.

Service charges are apportioned on the basis of "Units" for water and per service or connection rendered to each Ratepayer. Each Service Unit has a \$ equivalent and these are detailed below:

Utility	Mount Isa Rate per unit, charge or service	Camooweal Rate per unit, charge or service
Water	\$206.00	\$110.00
Excess Water per kl	\$2.65	Nil
Sewer Access Charge	\$604.00	\$174.00
Sewer Connected Charge	\$604.00	\$174.00
Sewer Additional Pedestal Charge	\$518.00	\$155.00
Garbage Service	\$309.00	\$568.00

Commercial Garbage Service	1 Service per week	Per additional weekly service
Commercial Garbage – 240 Litre	\$568.00	\$513.00
Commercial Garbage – 360 Litre	\$822.00	\$739.00
Commercial Garbage – 0.76 m ³	\$1,615.00	\$1,451.00
Commercial Garbage – 1.5 m ³	\$2,663.00	\$2,396.00
Commercial Garbage – 3.0 m ³	\$4,052.00	\$3,647.00

All objections to utility charges must be received in writing.

WATER CHARGES

Water charges shall be assessed by the Council upon all land and premises within the water area.

The basis of charges shall be on a unit basis in accordance with the classification of such land as described in the schedule below.

Description	Mount Isa	Camooweal
Dwelling – single house/dwelling	8	10
Where a property has multiple dwellings – for each additional dwelling	6	4
Flats/units (excluding Body Corporates/Group Title) - First Flat/unit	8	10
Each additional flat/unit	6	4
On written application – for each additional flat/unit	8	10
Body Corporate/Group Title	2	2
Per individual assessment		
On written application for each additional unit	4	4
Motels First Unit	8	10
Each additional unit	4	5
CWA Hostel	8	10
Serviced Rooms , Boarding Houses and Barracks up to 10 guest capacity	14	14
Plus each additional guest	2	2
Office and Professional Rooms	8	
Banks , Post Offices, Court Houses, Police Station and Other Government Buildings	14	20
Dentists and Doctors Surgeries	12	
Cafes , Milk Bars	17	14
Bakers	12	
Brickworks	25	
Butcher Shops – 93 m ² floor area	20	20
Butcher Shops – Over 93 m ² floor area	25	
Fish Shops	14	
Churches	8	8
Laura Johnson Home	412	
Shops not classified above and not using water for trade purposes		
First shop or group	7	10
Each additional shop or office	3	
If in a group of shops of other classification	3	
Shops not classified above and using water for trade purposes	12	14
Bulk Oil Depots	24	
Garages , Used Car Yards, Panel Beating Shops and Service Stations	14	14
Steam and wet laundries	70	
Dry cleaners up to two machines	14	
Plus each machine over two	2	
Ice Works	12	4
Picture Theatre	32	
Caravan Parks per bay	4	

Description	Mount Isa	Camooweal
Hotels – Base Rate	100	80
First Accommodation Suite or Room	8	
Each additional Suite or Room	4	
Licensed Clubs and Taverns	42	
Unlicensed Clubs	14	
Licensed Restaurants	23	
Hospital		40
25 – 50 beds	115	
51 – 75 beds	175	
76 – 100 beds	235	
100 – 125 beds	290	
126 – 150 beds	350	
151 – 175 beds	410	
Bowling Club		
1 Green	38	
2 Greens	70	
3 Greens	92	
Tenpin	48	
Milk Depots	50	
Crematorium	8	
Aquatic Centre	8	
Schools – Including High School, Technical College and Opp. School, private or denominational (per 100 pupils or part thereof enrolment)	15	20
Child Care Centres and Kindergartens (based on average daily attendance)		
Up to 25 Children	8	
25 to 50 Children	12	
51 to 100 Children	16	
Over 100 Children	20	
City Council Office/ Depot	14	14
Libraries	8	
Vacant Land which is not used for any of the above purposes for each separate surveyed allotment in such land, which is wholly or partly within 93 metres of a Council water main and shall apply to both rateable and non-rateable land	6	6
Water supplied by Meter – Minimum Charge	8	10
Any other Commercial and/or Industrial premises not specially classified and/or specified above and not using water for trade purposes	8	10
Any other Commercial and/or Industrial premises not specially classified and/or specified above and using water for trade purposes	12	14
Council operated parks (excludes leased parks)	8	8
Permanent Residential Use		
Upon written application owners of barracks, boarding houses, service rooms, flats and separate surveyed allotment or allotments (where more than one allotment is used conjointly by such registered owner or owners) not exceeding a combination or total area of 1012 m ² where there is a permanent residential use of the allotment or allotments (irrespective of the zoning of the whole allotment or allotments and the actual use of the balance of the allotment or allotments) may elect to be rated for water at a base rate of 8 units per allotment.	8	10

For the purpose of the above charges, one unit shall entitle the ratepayer to 112.5 kl of water. Additionally Council has allocated 50 kl for footpath maintenance per separate assessment.

WATER CONSUMPTION ABOVE ALLOCATED ENTITLEMENT

MOUNT ISA

Water for domestic and commercial properties shall be charged at the rate of **\$2.65** per kl or part thereof for water consumed in excess of the allocated entitlement.

CAMOOWEAL

There is currently no charge for water consumed in excess of the allocated entitlement.

WATER BY MEASUREMENT

As per schedule following:

- Potable water supplied from Council's standpipe **\$2.60** per kl or part thereof. A minimum charge of \$50 applies.
- A service fee of **\$310.00** will be charged where Council staff attend outside of business hours.

The following charges shall be payable in respect of water supplied by measurement to the following premises –

- a) Parks, sporting and recreation fields (separately metered)
\$1.60 per kl or part thereof on actual consumption.

SEWERAGE CHARGES AND EFFLUENT CHARGES

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

Charge Description	Definition
Sewerage Access Charge	Charge applied to each parcel of land in the sewer area that has the potential to be connected to the sewer scheme, whether connected or not.
Sewerage Connected Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling, each room in workers accommodation, each pedestal in a hospital and the 1 st pedestal at all other connected allotments.
Sewerage Additional Pedestal Charge	After the Sewerage Connected Charge, the Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme.

CLEANSING CHARGES

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

GARBAGE COLLECTION

Charge Description	Definition
Garbage Charge – Mount Isa	Charge applied for the removal and disposal of one 240 litre (maximum) capacity refuse bin twice per week, or such other quantities as maybe determined by Council to a single unit dwelling, each unit of a multi-unit dwelling or Group title lots and other installations as determined by council.
Garbage Charge – Camooweal	Charge applied for the removal and disposal of two (2) 240 litre (maximum) capacity refuse bin once per week, or such other quantities as maybe determined by Council to a single unit dwelling, each unit of a multi-unit dwelling or Group title lots and other installations as determined by council.

COMMERCIAL GARBAGE COLLECTION

After a review of utility charging methodologies, Council adopted in 2013/14 a new charging system to replace the previous units based approach. The charging system will now include the following descriptions and is defined by:

Charge Description	Definition
Commercial Garbage Charge	Charge applied for the minimum weekly service to remove and dispose of each industrial refuse bin the number and size of which is supplied to each separate business entity as determined by Council.
Commercial Garbage – Additional Service Charge	Charge applied for each additional weekly service to removal and disposal of each industrial refuse bin the number and size of which is supplied to each separate business entity as determined by Council.

SEPARATE RATES AND CHARGES

ENVIRONMENT CHARGE

In accordance with Section 94 (b)(i) of the *Local Government Act 2009* Council will make and levy a separate charge for the financial year 2017/18 on all rateable land. This will be described as an Environment Charge.

The Environment Charge will allow Council to fund a range of strategic environmental management initiatives including rehabilitation across the region. The amount of the separate charge made will be \$52.00 per annum.

GENERAL INFORMATION

REBATES & CONCESSIONS

Council provides pensioners with a concession on General Rates & Utility Charges equivalent to that provided by the State Government, which is 20% of the amount levied to a maximum of \$200.00. No concession is provided on State Fire Services Levy as it is a State Government Charge. No concession is offered on any separate or special charges.

Council will be continuing to provide an additional \$80.00 per annum concession to pensioners in 2017/18.

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

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

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

General Eligibility

Upon written application to Council, a pensioner may be eligible for a pension concession.

To be eligible under the Council Pension Subsidy Scheme for a remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- is the sole owner, joint owner, part owner or life tenant of a property;
- the property must be the principal place of residence of the pensioner or life tenant;
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied in respect of the said property by the Mount Isa City Council; and
- must be a current holder of one of the following cards:
 - Queensland 'Pensioner Concession Card' issued by Centrelink,
 - a Veterans' Affairs Gold Card
 - a Veterans' Affairs Pensioner Concession card
 - Repatriation Health Card for all conditions.

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

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying the rates **OR**
- a court order and a duly signed copy of death certificate.

Remissions can only be granted on one property per pensioner per half year.

Council will also grant the following concessions to the:

Laura Johnson Home:

- 50% of the applicable water and sewerage costs on its commercial rates assessment for the financial years 2016/2017 to 2019/2020 with this being applicable to the properties existing at 30 June 2015 only and;
- garbage concession being the charges for a 1.53 m³ bin service is used in lieu of the 3.0 m³ garbage service rate plus 12 additional 240L bins are charged at the residential rate for the financial years 2016/2017 to 2019/2020. Resolution OM45/06/16.

Christian Outreach Centre

- Cleansing charges for 1 x 240 Litres residential bin for the period commencing 1 July 2017 for so long as the Christian Outreach Centre continue to provide community programs that allow the community to congregate and the utilise the services that the Centre offer. This is subject to an annual review with Christian Outreach Centre being required to provide evidence of continual delivery of these services to the community. Resolution OM12/04/17.

Good Shepherd Parish

- On cleansing charges for 5 x 240 Litres residential bins, for the period commencing 1 January 2017 for so long as "Good Shepherd Parish" continues to provide free meals for the homeless. This is subject to an annual review with Good Shepherd Parish being required to provide evidence of continual services delivery. Resolution OM16/02/17.

The Cootharinga Society of North Queensland:

- On general rates only for the period commencing 1 January 2017 for so long as "The Cootharinga Society of North Queensland" remains a registered charity. Resolution OM44/11/16.

LIMITATION ON INCREASES

As a result of implementing the rating categories, Council has not provided any specific limitation on rate increase.

RATES INCREASE

Under the *Local Government Regulation 2012*, Council is required to include the total value of the change expressed as a percentage in rate and charges compared to the previous financial year.

Rate or Charge	% Change
General Rates	8.6%
Water	2%
Water consumed above allocated entitlement per kl	2%
Sewer Access Charge	3.1%
Sewer Connected Charge	3.1%
Sewer Additional Pedestal Charge	3.1%
Garbage Service	5.5%
Environmental Charge	4%

DEVELOPMENT CHARGES

These are in accordance with Council's Headworks Schedule under its Town Planning Scheme and Local Laws.

WATER CHARGES (METER READINGS)

Council has resolved to apply Section 101 and 102 of the *Local Government Regulation 2012* for the purposes of levying water charges.

OPERATING CAPABILITY - UNFUNDED DEPRECIATION

Council has made the decision to unfunded depreciation relative to the construction of the Hard Times Mine, Civic Centre and 50% of Buchanan Park facility due to the fact that these assets will only be replaced with the provision of external funding and capital loans.

RECOVERY POLICIES

Period of Notice All notices for the levy of General Rates and Utility Charges are due and payable within thirty-one (31) days from the date of issue.

Recovery of overdue rates All Rates and Utility Charges become overdue immediately following the due date as shown on the notice. The making of an objection, or the starting of an appeal, does not stop the recovery of overdue rates on the land.

Council has adopted a Rates & Charges Debt Recovery Policy which outlines the process of recovery of overdue rates and charges. A copy of this policy is available from www.mountisa.qld.gov.au or by contacting Council's administration offices in West Street Mount Isa.

Interest Overdue General Rates and Utility Charges will attract interest at the rate of 11% per annum, compounding daily. An interest threshold will be applied under the following circumstances:

When interest is calculated, if:

- (a) an assessment has been fully paid prior to the interest run; and
- (b) the interest calculated as outstanding between the date of the last interest run and the date of payment is less than the stated limit

Then the interest calculated in the current run is not charged to the assessment.

The interest threshold is **\$10.00**.

Discount For the 2017/2018 and all future years, Council will no longer offer a discount on any rates and charges.

COST RECOVERY FEES

In accordance with Section 97 *Local Government Act 2009*, these charges are those that cover:

- i) an Application for or the issue of, or a renewal of a licence, permit or other approval under a *Local Government Act* (an application fee); or
- ii) recording of change of ownership of land; or
- iii) giving information kept under a *Local Government Act* e.g. Property Details; or
- iv) seizing property or animals under a *Local Government Act*; or
- v) the performance of another responsibility imposed on the local government under the *Building Act* or the *Plumbing & Drainage Act*.

and are detailed in the Register of Cost Recovery Fees.

COMMERCIAL CHARGES

These charges cover all other fees that are collected by Council are contained in a **Register of Commercial Charges**.

BORROWING

Council does not intend to borrow any funds to supplement financing of its 2017/18 Capital Works Program.

MOUNT ISA CITY COUNCIL

Budgeted Statement of Comprehensive Income
For the year ended 30 June 2018

FORECAST

Budget 2017/2018	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	
Operating Revenue										
Rates and Charges										
General Rates	14,045,148	14,888,000	15,335,000	16,715,000	18,052,000	19,135,000	19,709,000	21,483,000	23,202,000	23,898,000
Water Rates	14,914,812	15,213,000	15,517,000	16,138,000	16,784,000	17,455,000	17,804,000	18,694,000	19,629,000	20,610,000
Excess Water Charges	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sewerage Rates	6,671,335	6,871,000	7,077,000	7,360,000	7,581,000	7,808,000	8,042,000	8,283,000	8,531,000	8,787,000
Garbage Rates	3,655,094	3,801,000	3,953,000	4,111,000	4,275,000	4,446,000	4,624,000	4,809,000	5,001,000	5,201,000
Environment Charge	395,200	411,000	427,000	444,000	462,000	480,000	499,000	519,000	540,000	562,000
Less: Concessions	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)	(127,680)
Total Rates	40,553,909	42,056,320	43,181,320	45,640,320	48,026,320	50,196,320	51,550,320	54,660,320	57,775,320	59,930,320
Fees and Charges	1,384,000	1,453,000	1,473,000	1,547,000	1,624,000	1,705,000	1,790,000	1,880,000	1,974,000	2,073,000
Recoverable Works	5,041,997	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Interest	1,239,540	1,271,000	1,303,000	1,336,000	1,369,000	1,403,000	1,438,000	1,474,000	1,511,000	1,549,000
Grants and Subsidies	3,228,004	5,980,828	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898
Other	3,066,600	2,562,000	2,609,000	2,657,000	2,707,000	2,758,000	2,811,000	2,865,000	2,921,000	2,979,000
Total Operating Revenues	54,514,050	56,323,148	57,515,218	60,129,218	62,675,218	65,011,218	66,538,218	69,828,218	73,130,218	75,480,218
Operating Expenditure										
Corporate Governance	2,735,730	2,661,000	2,859,000	2,882,000	2,997,000	3,117,000	3,339,000	3,376,000	3,511,000	3,651,000
Administration Expenses	4,402,196	4,328,000	4,616,000	4,687,000	4,874,000	5,052,000	5,407,000	5,488,000	5,690,000	5,936,000
Community Service Costs	7,264,536	7,337,000	7,630,000	7,909,000	8,225,000	8,554,000	8,896,000	9,252,000	9,622,000	10,007,000
Technical Services / Roads	3,615,857	3,737,000	3,798,000	3,961,000	4,108,000	4,284,000	4,444,000	4,633,000	4,807,000	4,999,000
Water	11,310,547	11,593,000	12,173,000	12,782,000	13,421,000	14,092,000	14,797,000	15,537,000	16,314,000	17,130,000
Sewerage	1,371,322	1,437,000	1,484,000	1,554,000	1,605,000	1,681,000	1,737,000	1,818,000	1,879,000	1,954,000
Recoverable Works Costs	5,653,623	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Environmental Costs	4,604,354	4,709,000	4,897,000	5,093,000	5,297,000	5,509,000	5,729,000	5,958,000	6,196,000	6,444,000
Finance Costs	1,518,327	1,517,326	1,429,648	1,345,468	1,255,967	1,160,800	1,059,598	951,967	837,489	715,714
Other Expenses	1,671,896	1,686,000	1,701,000	1,769,000	1,840,000	1,914,000	1,991,000	2,071,000	2,154,000	2,240,000
Depreciation	12,250,000	12,391,372	12,451,000	14,478,000	14,538,000	14,598,000	14,658,000	17,034,000	17,094,000	17,154,000
	56,398,388	54,496,698	56,138,648	59,560,468	61,260,967	63,061,800	65,157,598	69,218,967	71,204,489	73,330,714
OPERATING SURPLUS/(DEFICIT)	(1,884,338)	1,826,450	1,376,570	568,750	1,414,251	1,949,418	1,380,620	609,251	1,925,729	2,149,504
Capital Items										
Capital Grants and Subsidies	13,474,919	936,666	936,666	936,666	936,666	936,666	936,666	936,666	936,666	936,666
INCR / (DECR) OPERATING CAPABILITY	11,590,581	2,763,116	2,313,236	1,505,416	2,350,917	2,886,084	2,317,286	1,545,917	2,862,395	3,086,170

MOUNT ISA CITY COUNCIL

Budgeted Balance Sheet
For the year ended 30 June 2018

		Budget 2017/2018	FORECAST									
			18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	
Current Assets												
	Cash and equivalents	40,499,818	42,343,384	43,682,060	46,321,735	49,806,767	53,561,426	56,839,361	60,613,852	66,609,932	72,766,033	
	Trade and other receivables	5,931,782	6,109,736	6,293,028	6,481,819	6,676,273	6,876,562	7,082,858	7,295,344	7,514,204	7,739,631	
	Inventories	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	2,959,746	
	Total Current Assets	49,391,346	51,412,865	52,934,834	55,763,300	59,442,787	63,397,733	66,881,965	70,868,942	77,083,882	83,465,409	
Non-Current Assets												
	Investments	1	1	1	1	1	1	1	1	1	1	
	Property, plant and equipment	406,556,469	406,065,097	405,514,097	402,936,097	400,298,097	397,600,097	394,842,097	389,708,097	384,514,097	379,260,097	
	Capital works in progress	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
	Total Non-Current Assets	407,556,470	407,065,098	406,514,098	403,936,098	401,298,098	398,600,098	395,842,098	390,708,098	385,514,098	380,260,098	
	TOTAL ASSETS	456,947,816	458,477,963	459,448,931	459,699,398	460,740,885	461,997,831	462,724,063	461,577,040	462,597,980	463,725,507	
Current Liabilities												
	Trade and other payables	1,508,150	1,719,291	1,684,905	1,819,698	1,987,110	1,927,496	2,004,596	1,084,780	1,128,171	1,173,298	
	Borrowings	1,508,151	1,374,165	1,458,345	1,547,846	1,643,013	1,744,215	1,851,846	1,966,324	2,088,099	2,217,646	
	Provisions	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
	Total Current Liabilities	3,166,301	3,243,456	3,293,250	3,517,543	3,780,123	3,821,711	4,006,442	3,201,104	3,366,270	3,540,944	
Non-Current Liabilities												
	Trade and other payables	298,865	309,325	320,152	331,357	342,955	354,958	367,381	380,240	393,548	407,322	
	Borrowings	23,806,869	22,432,704	20,974,360	19,426,514	17,783,501	16,039,286	14,187,441	12,221,117	10,133,018	7,915,372	
	Provisions	1,530,883	1,584,464	1,639,920	1,697,317	1,756,723	1,818,209	1,881,846	1,947,711	2,015,881	2,086,436	
	Total Non-Current liabilities	25,636,617	24,326,494	22,934,431	21,455,188	19,883,179	18,212,453	16,436,668	14,549,067	12,542,447	10,409,131	
	TOTAL LIABILITIES	28,802,918	27,569,949	26,227,681	24,972,731	23,663,302	22,034,164	20,443,110	17,750,171	15,908,717	13,950,075	
	NET COMMUNITY ASSETS	428,144,898	430,908,014	433,221,250	434,726,666	437,077,583	439,963,667	442,280,953	443,826,870	446,689,265	449,775,435	
Community Equity												
	City Capital	198,331,330	199,267,996	200,204,662	201,141,328	202,077,994	203,014,660	203,951,326	204,887,992	205,824,658	206,761,324	
	Asset Revaluation Reserve	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	212,049,179	
	Accumulated Surplus (Deficit)	15,904,058	17,730,508	19,107,078	19,675,828	21,090,079	23,039,497	24,420,117	25,029,368	26,955,097	29,104,601	
	Other Reserves	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	1,860,332	
	TOTAL COMMUNITY EQUITY	428,144,898	430,908,014	433,221,250	434,726,666	437,077,583	439,963,667	442,280,953	443,826,870	446,689,265	449,775,435	
	Target	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	
	Working Capital Ratios	> 1.1	15.60	15.85	16.07	15.85	15.73	16.59	16.69	22.14	22.90	23.57
	Operating Surplus	0 - 10%	-3.46%	3.24%	2.39%	0.95%	2.26%	3.00%	2.07%	0.87%	2.63%	2.85%
	Net Financial Liabilities	< 60%	-37.77%	-42.33%	-46.43%	-51.21%	-57.09%	-63.63%	-69.79%	-76.07%	-83.65%	-92.10%
	Interest Coverage	< 10%	2.79%	2.69%	2.49%	2.24%	2.00%	1.79%	1.59%	1.36%	1.15%	0.95%
	Asset Sustainability	> 90%	165.71%	77.47%	77.10%	66.31%	66.03%	65.76%	65.49%	56.36%	56.16%	55.96%

MOUNT ISA CITY COUNCIL

Budgeted Statement of Cash Flows
For the year ended 30 June 2018

	Budget 2017/2018	FORECAST								
		18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
Cash flows from operating activities:										
Receipts from customers	48,844,609	47,893,367	49,080,028	51,655,529	54,162,865	56,459,032	57,945,023	61,192,834	64,451,460	66,756,894
Payments to suppliers and employees	- 42,970,623	- 40,312,818	- 42,226,103	- 43,533,605	- 45,228,584	- 47,289,125	- 49,286,839	- 52,074,093	- 53,148,131	- 55,331,543
	5,873,986	7,580,549	6,853,925	8,121,924	8,934,281	9,169,907	8,658,184	9,118,741	11,303,329	11,425,351
Dividends received	1,550,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest received	1,239,540	1,271,000	1,303,000	1,336,000	1,369,000	1,403,000	1,438,000	1,474,000	1,511,000	1,549,000
Non capital grants and contributions	3,228,004	5,980,828	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898	5,948,898
Borrowing costs	(1,518,327)	(1,517,326)	(1,429,648)	(1,345,468)	(1,255,967)	(1,160,800)	(1,059,598)	(951,967)	(837,489)	(715,714)
Net cash inflow (outflow) from operating activities	10,373,203	14,315,051	13,676,175	15,061,354	15,996,212	16,361,005	15,985,484	16,589,672	18,925,738	19,207,535
Cash flows from investing activities:										
Payments for property, plant and equipment	(28,274,424)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)
Proceeds from sale of property, plant and equipment	600,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Grants, subsidies, contributions and donations	13,474,919	936,666	936,666	936,666	936,666	936,666	936,666	936,666	936,666	936,666
Net cash inflow (outflow) from investing activities	(14,199,505)	(10,963,334)								
Cash flows from financing activities:										
Repayment of borrowings	(1,581,038)	(1,508,151)	(1,374,165)	(1,458,345)	(1,547,846)	(1,643,013)	(1,744,215)	(1,851,846)	(1,966,324)	(2,088,099)
Net cash inflow (outflow) from financing activities	(1,581,038)	(1,508,151)	(1,374,165)	(1,458,345)	(1,547,846)	(1,643,013)	(1,744,215)	(1,851,846)	(1,966,324)	(2,088,099)
Net increase (decrease) in cash held	(5,407,340)	1,843,566	1,338,676	2,639,675	3,485,032	3,754,658	3,277,935	3,774,492	5,996,080	6,156,102
Cash at beginning of reporting period	45,907,158	40,499,818	42,343,384	43,682,060	46,321,735	49,806,767	53,561,426	56,839,361	60,613,852	66,609,932
Cash at end of reporting period	40,499,818	42,343,384	43,682,060	46,321,735	49,806,767	53,561,426	56,839,361	60,613,852	66,609,932	72,766,033

MOUNT ISA CITY COUNCIL

Budgeted Statement of Changes in Equity
For the year ended 30 June 2018

	Asset Revaluation Reserve	Retained Surplus	Other Reserves	TOTAL
Opening Balance 17/18	212,049,179	202,644,807	1,860,332	416,554,318
Revaluation Adjustments	0	0	0	0
Net Operating Result	0	-1,884,338	0	-1,884,338
Transfers to Capital	0	13,474,919	-13,474,919	0
Transfers to Reserves	0	0	13,474,919	13,474,919
Transfers From Reserves	0	0	0	0
Closing Balance 17/18	212,049,179	214,235,388	1,860,332	428,144,898
Revaluation Adjustments	0	0	0	0
Net Operating Result	0	1,826,450	0	1,826,450
Transfers to Capital	0	936,666	-936,666	0
Transfers to Reserves	0	0	936,666	936,666
Transfers From Reserves	0	0	0	0
Closing Balance 18/19	212,049,179	216,998,503	1,860,332	430,908,014
Revaluation Adjustments	0	0	0	0
Net Operating Result	0	1,376,570	0	1,376,570
Transfers to Capital	0	936,666	-936,666	0
Transfers to Reserves	0	0	936,666	936,666
Transfers From Reserves	0	0	0	0
Closing Balance 19/20	212,049,179	219,311,739	1,860,332	433,221,250