



# QUILPIE SHIRE COUNCIL

2022 - 2023

Quarter 1

Amended Budget

ADAVALE | CHEEPIE | EROMANGA | QUILPIE | TOOMPINE



# Quilpie Shire Council

## Statement of Income and Expenditure

*Reference: LGR s169(1)(b) and s169(3)*

	2022/23 Original Budget	2022/23 Quarter 1 Amended Budget	2023/24 Budget	2024/25 Budget
<b>REVENUE</b>				
<b>Operating Revenue</b>				
Rates, Levies and Charges	6,666,500	6,687,500	7,022,000	7,268,000
Fees and Charges	82,500	100,000	102,000	104,000
Rental Income	460,500	460,500	474,000	488,000
Interest Received	151,000	801,000	817,000	842,000
Recoverable Works Revenue	14,049,000	14,049,000	12,877,000	13,199,000
Other Income	39,000	39,000	40,000	41,000
Grants and Subsidies	6,221,000	7,786,500	8,300,000	8,815,000
<b>Total Operating Revenue</b>	<b>27,669,500</b>	<b>29,923,500</b>	<b>29,632,000</b>	<b>30,757,000</b>
<b>EXPENSES</b>				
<b>Operating Expenses</b>				
Corporate Governance	1,785,000	1,644,000	1,710,000	1,778,000
Administration Costs	1,892,000	1,892,000	1,968,000	2,047,000
Community Service Expenses	2,076,000	2,097,000	2,181,000	2,268,000
Utilities Costs	686,500	686,500	714,000	743,000
Recoverable Works / Flood Damage Costs	14,110,000	14,110,000	13,151,000	13,677,000
Environmental Health Expenses	1,245,500	1,245,500	1,051,000	893,000
Net Plant Operations	(1,662,000)	(1,662,000)	(1,728,000)	(1,797,000)
Tourism and Economic Development	1,028,000	1,039,000	1,081,000	1,124,000
Infrastructure Maintenance	2,278,000	2,508,000	2,608,000	2,712,000
Finance Costs	35,000	35,000	36,000	37,000
Depreciation and Amortisation	6,167,500	6,806,597	7,389,000	7,841,000
<b>Total Operating Expenses</b>	<b>29,641,500</b>	<b>30,401,597</b>	<b>30,161,000</b>	<b>31,323,000</b>
<b>NET OPERATING SURPLUS</b>	<b>(1,972,000)</b>	<b>(478,097)</b>	<b>(529,000)</b>	<b>(566,000)</b>
<b>Capital Revenue</b>				
Grants and Subsidies	7,221,000	7,221,000	3,100,000	2,822,000
Gain / Loss on Disposal of PPE	-	-	-	-
<b>Total Capital Revenue</b>	<b>7,221,000</b>	<b>7,221,000</b>	<b>3,100,000</b>	<b>2,822,000</b>
<b>NET RESULT</b>	<b>5,249,000</b>	<b>6,742,903</b>	<b>2,571,000</b>	<b>2,256,000</b>

# Quilpie Shire Council

## Statement of Financial Position

*Reference: LGR s168, s169 (1)(b) and (2)(a) and s171*

	2022/23 Original Budget	2022/23 Quarter 1 Amended Budget	2023/24 Budget	2024/25 Budget
<b>Current Assets</b>				
Cash and Equivalents	15,966,846	24,757,048	26,106,897	28,327,273
Trade Receivables	794,957	114,538	117,000	119,000
Rate Receivables	1,628,564	1,616,001	1,673,000	1,715,000
Inventories	1,070,611	891,408	1,100,000	940,000
<b>Total Current Assets</b>	<b>19,460,978</b>	<b>27,378,995</b>	<b>28,996,897</b>	<b>31,101,273</b>
<b>Non-Current Assets</b>				
Trade and Other Receivables	52,142	49,947	45,947	41,947
Property, Plant and Equipment	240,049,677	274,290,108	297,798,218	297,407,218
Capital Works in Progress	19,815,000	19,175,822	7,850,000	8,000,000
<b>Total Non-Current Assets</b>	<b>259,916,819</b>	<b>293,515,877</b>	<b>305,694,165</b>	<b>305,449,165</b>
<b>TOTAL ASSETS</b>	<b>279,377,797</b>	<b>320,894,872</b>	<b>334,691,062</b>	<b>336,550,438</b>
<b>Current Liabilities</b>				
Trade and Other Payables	2,624,847	2,273,641	1,352,904	931,280
Provisions	980,440	938,082	957,000	976,000
<b>Total Current Liabilities</b>	<b>3,605,287</b>	<b>3,211,723</b>	<b>2,309,904</b>	<b>1,907,280</b>
<b>Non-Current Liabilities</b>				
Provisions	261,613	285,279	291,000	297,000
<b>Total Non-Current Liabilities</b>	<b>261,613</b>	<b>285,279</b>	<b>291,000</b>	<b>297,000</b>
<b>TOTAL LIABILITIES</b>	<b>3,866,900</b>	<b>3,497,002</b>	<b>2,600,904</b>	<b>2,204,280</b>
<b>NET COMMUNITY ASSETS</b>	<b>275,510,897</b>	<b>317,397,870</b>	<b>332,090,158</b>	<b>334,346,158</b>
<b>Community Equity</b>				
Shire Capital Account	99,191,732	95,623,906	98,723,906	101,545,906
Asset Revaluation Surplus	160,334,761	198,037,712	210,159,000	210,159,000
Current Year Surplus	5,249,000	6,742,903	2,571,000	2,256,000
Accumulated Surplus	10,735,404	16,993,349	20,636,252	20,385,252
<b>TOTAL COMMUNITY EQUITY</b>	<b>275,510,897</b>	<b>317,397,870</b>	<b>332,090,158</b>	<b>334,346,158</b>

# Quilpie Shire Council

## Statement of Cash Flows

Reference: LGR s168, s169 (1)(b) and (2)(a) and s171

	2022/23 Original Budget	2022/23 Quarter 1 Amended Budget	2023/24 Budget	2024/25 Budget
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers	10,278,276	17,719,619	19,981,539	20,568,000
Payment to Suppliers and Employees	(23,450,607)	(23,571,607)	(23,876,690)	(23,718,623)
	<b>(13,172,331)</b>	<b>(5,851,988)</b>	<b>(3,895,151)</b>	<b>(3,150,623)</b>
Interest Received	170,000	820,000	817,000	842,000
Rental Income	460,000	460,000	474,000	488,000
Operating Grants, Subsidies and Donations	8,791,500	10,357,500	8,300,000	8,815,000
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>(3,750,831)</b>	<b>5,785,512</b>	<b>5,695,849</b>	<b>6,994,377</b>
<b>Cash Flows from Investing Activities</b>				
Payments for Property, Plant and Equipment	(19,815,000)	(20,615,000)	(7,850,000)	(8,000,000)
Net Movement on Loans and Advances	4,000	4,000	4,000	4,000
Proceeds from Sale of Property, Plant and Equipment	850,000	890,000	400,000	400,000
Capital Grants, Subsidies and Donations	7,221,000	7,221,000	3,100,000	2,822,000
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(11,740,000)</b>	<b>(12,500,000)</b>	<b>(4,346,000)</b>	<b>(4,774,000)</b>
<b>Cash Flows from Financing Activities</b>				
Proceeds from Borrowings	-	-	-	-
Repayments of Loans	-	-	-	-
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>(15,490,831)</b>	<b>(6,714,488)</b>	<b>1,349,849</b>	<b>2,220,377</b>
Cash at Beginning of Reporting Period	31,457,677	31,471,536	24,757,048	26,106,897
<b>Cash at End of Reporting Period</b>	<b>15,966,846</b>	<b>24,757,048</b>	<b>26,106,897</b>	<b>28,327,273</b>

# Quilpie Shire Council

## Statement of Changes in Equity

*Reference: LGR s168, s169 (1)(b) and (2)(a) and s171*

	Asset Revaluation Reserve	Retained Surplus	TOTAL
<b>Original Budget as at 1 July 2022</b>	160,334,761	109,927,136	270,261,897
Net Operating Surplus	-	5,249,000	5,249,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
<b>Original Budget as at 30 June 2023</b>	<b>160,334,761</b>	<b>115,176,136</b>	<b>275,510,897</b>
 <b>Quarter 1 Amended Budget as at 1 July 2022</b>	 198,037,712	 112,617,255	 310,654,967
Net Operating Surplus	-	6,742,903	6,742,903
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
<b>Quarter 1 Amended Budget as at 30 June 2023</b>	<b>198,037,712</b>	<b>119,360,158</b>	<b>317,397,870</b>
 <b>Budget as at 1 July 2023</b>	 198,037,712	 119,360,158	 317,397,870
Net Operating Surplus	-	2,571,000	2,571,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	12,121,288	-	12,121,288
<b>Budget as at 30 June 2024</b>	<b>210,159,000</b>	<b>121,931,158</b>	<b>332,090,158</b>
 <b>Budget as at 1 July 2024</b>	 210,159,000	 121,931,158	 332,090,158
Net Operating Surplus	-	2,256,000	2,256,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
<b>Budget as at 30 June 2025</b>	<b>210,159,000</b>	<b>124,187,158</b>	<b>334,346,158</b>











# Quilpie Shire Council

## Long-Term Financial Forecast

### Statement of Income and Expenditure

Reference LGR S168, S169 (2)(a) and S171

	2022/23 Original Budget	2022/23 Quarter 1 Amended Budget	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast
<b>REVENUE</b>											
<b>Operating Revenue</b>											
Rates, Levies and Charges	6,666,500	6,687,500	7,022,000	7,268,000	7,450,000	7,636,000	7,827,000	8,023,000	8,224,000	8,430,000	8,641,000
Fees and Charges	82,500	100,000	102,000	104,000	106,000	109,000	112,000	115,000	118,000	121,000	124,000
Rental Income	460,500	460,500	474,000	488,000	503,000	518,000	534,000	550,000	567,000	584,000	602,000
Interest Received	151,000	801,000	817,000	842,000	867,000	897,000	928,000	960,000	998,000	1,043,000	1,090,000
Recoverable Works Revenue	14,049,000	14,049,000	12,877,000	13,199,000	13,529,000	13,867,000	14,214,000	14,569,000	14,933,000	15,306,000	15,689,000
Other Income	39,000	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000
Grants, Subsidies and Donations	6,221,000	7,786,500	8,300,000	8,815,000	9,035,000	9,261,000	9,493,000	9,730,000	9,973,000	10,222,000	10,478,000
<b>Total Operating Revenue</b>	<b>27,669,500</b>	<b>29,923,500</b>	<b>29,632,000</b>	<b>30,757,000</b>	<b>31,532,000</b>	<b>32,331,000</b>	<b>33,152,000</b>	<b>33,992,000</b>	<b>34,859,000</b>	<b>35,753,000</b>	<b>36,672,000</b>
<b>EXPENSES</b>											
<b>Operating Expenses</b>											
Corporate Governance	1,785,000	1,644,000	1,710,000	1,778,000	1,831,000	1,872,000	1,914,000	1,957,000	2,001,000	2,046,000	2,092,000
Administration Costs	1,892,000	1,892,000	1,968,000	2,047,000	2,108,000	2,155,000	2,203,000	2,253,000	2,304,000	2,356,000	2,409,000
Community Service Expenses	2,076,000	2,097,000	2,181,000	2,268,000	2,336,000	2,389,000	2,443,000	2,498,000	2,554,000	2,611,000	2,670,000
Utilities Costs	686,500	686,500	714,000	743,000	765,000	782,000	800,000	818,000	836,000	855,000	874,000
Recoverable Works / Flood Damage Costs	14,110,000	14,110,000	13,151,000	13,677,000	14,087,000	14,404,000	14,728,000	15,059,000	15,398,000	15,744,000	16,098,000
Environmental Health Expenses	1,245,500	1,245,500	1,051,000	893,000	920,000	941,000	962,000	984,000	1,006,000	1,029,000	1,052,000
Net Plant Operations	(1,662,000)	(1,662,000)	(1,728,000)	(1,797,000)	(1,851,000)	(1,893,000)	(1,936,000)	(1,980,000)	(2,025,000)	(2,071,000)	(2,118,000)
Tourism and Economic Development	1,028,000	1,039,000	1,081,000	1,124,000	1,158,000	1,184,000	1,211,000	1,238,000	1,266,000	1,294,000	1,323,000
Infrastructure Maintenance	2,278,000	2,508,000	2,608,000	2,712,000	2,793,000	2,856,000	2,920,000	2,986,000	3,053,000	3,122,000	3,192,000
Finance Costs	35,000	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000
Depreciation and Amortisation	6,167,500	6,806,597	7,389,000	7,841,000	7,841,000	7,841,000	8,321,000	8,321,000	8,321,000	8,830,000	8,830,000
<b>Total Operating Expenses</b>	<b>29,641,500</b>	<b>30,401,597</b>	<b>30,161,000</b>	<b>31,323,000</b>	<b>32,026,000</b>	<b>32,570,000</b>	<b>33,606,000</b>	<b>34,175,000</b>	<b>34,756,000</b>	<b>35,859,000</b>	<b>36,466,000</b>
<b>NET OPERATING RESULT</b>	<b>(1,972,000)</b>	<b>(478,097)</b>	<b>(529,000)</b>	<b>(566,000)</b>	<b>(494,000)</b>	<b>(239,000)</b>	<b>(454,000)</b>	<b>(183,000)</b>	<b>103,000</b>	<b>(106,000)</b>	<b>206,000</b>
<b>Capital Revenue</b>											
Grants, Subsidies and Donations	7,221,000	7,221,000	3,100,000	2,822,000	2,893,000	2,965,000	3,039,000	3,115,000	3,193,000	3,273,000	3,355,000
Gain/ Loss on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Revenue</b>	<b>7,221,000</b>	<b>7,221,000</b>	<b>3,100,000</b>	<b>2,822,000</b>	<b>2,893,000</b>	<b>2,965,000</b>	<b>3,039,000</b>	<b>3,115,000</b>	<b>3,193,000</b>	<b>3,273,000</b>	<b>3,355,000</b>
<b>NET RESULT</b>	<b>5,249,000</b>	<b>6,742,903</b>	<b>2,571,000</b>	<b>2,256,000</b>	<b>2,399,000</b>	<b>2,726,000</b>	<b>2,585,000</b>	<b>2,932,000</b>	<b>3,296,000</b>	<b>3,167,000</b>	<b>3,561,000</b>

# Quilpie Shire Council

## Long-Term Financial Forecast

### Statement of Financial Position

Reference LGR S168, S169 (2)(a) and S171

	2022/23	2022/23 Quarter 1 Amended Budget	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast
<b>Current Assets</b>											
Cash and Equivalents	15,966,846	24,757,048	26,106,897	28,327,273	30,819,212	33,135,988	35,407,688	37,515,006	39,506,006	41,422,006	43,298,946
Trade Receivables	794,957	114,538	117,000	119,000	122,000	125,000	128,000	131,000	134,000	137,000	137,000
Rate Receivables	1,628,564	1,616,001	1,673,000	1,715,000	1,758,000	1,802,000	1,847,000	1,893,000	1,940,000	1,989,000	1,989,000
Inventories	1,070,611	891,408	1,100,000	940,000	900,000	915,000	860,000	870,000	885,000	903,000	921,060
<b>Total Current Assets</b>	<b>19,460,978</b>	<b>27,378,995</b>	<b>28,996,897</b>	<b>31,101,273</b>	<b>33,599,212</b>	<b>35,977,988</b>	<b>38,242,688</b>	<b>40,409,006</b>	<b>42,465,006</b>	<b>44,451,006</b>	<b>46,346,006</b>
<b>Non-Current Assets</b>											
Trade and Other Receivables	52,142	49,947	45,947	41,947	37,947	33,947	29,947	25,947	21,947	17,947	13,947
Property, Plant and Equipment	240,049,677	274,290,108	297,798,218	297,407,218	297,166,218	309,988,218	309,917,218	310,296,218	324,776,218	325,546,218	326,766,218
Capital Works in Progress	19,815,000	19,175,822	7,850,000	8,000,000	8,200,000	8,650,000	9,100,000	9,550,000	10,000,000	10,450,000	10,900,000
<b>Total Non-Current Assets</b>	<b>259,916,819</b>	<b>293,515,877</b>	<b>305,694,165</b>	<b>305,449,165</b>	<b>305,404,165</b>	<b>318,672,165</b>	<b>319,047,165</b>	<b>319,872,165</b>	<b>334,798,165</b>	<b>336,014,165</b>	<b>337,680,165</b>
<b>TOTAL ASSETS</b>	<b>279,377,797</b>	<b>320,894,872</b>	<b>334,691,062</b>	<b>336,550,438</b>	<b>339,003,377</b>	<b>354,650,153</b>	<b>357,289,853</b>	<b>360,281,171</b>	<b>377,263,171</b>	<b>380,465,171</b>	<b>384,026,171</b>
<b>Current Liabilities</b>											
Trade and Other Payables	2,624,847	2,273,641	1,352,904	931,280	959,219	987,995	1,012,695	1,038,013	1,038,013	1,038,013	1,038,013
Provisions	980,440	938,082	957,000	976,000	996,000	1,018,000	1,041,000	1,067,000	1,094,000	1,121,000	1,121,000
<b>Total Current Liabilities</b>	<b>3,605,287</b>	<b>3,211,723</b>	<b>2,309,904</b>	<b>1,907,280</b>	<b>1,955,219</b>	<b>2,005,995</b>	<b>2,053,695</b>	<b>2,105,013</b>	<b>2,132,013</b>	<b>2,159,013</b>	<b>2,159,013</b>
<b>Non-Current Liabilities</b>											
Provisions	261,613	285,279	291,000	297,000	303,000	310,000	317,000	325,000	333,000	341,000	341,000
<b>Total Non-Current Liabilities</b>	<b>261,613</b>	<b>285,279</b>	<b>291,000</b>	<b>297,000</b>	<b>303,000</b>	<b>310,000</b>	<b>317,000</b>	<b>325,000</b>	<b>333,000</b>	<b>341,000</b>	<b>341,000</b>
<b>TOTAL LIABILITIES</b>	<b>3,866,900</b>	<b>3,497,002</b>	<b>2,600,904</b>	<b>2,204,280</b>	<b>2,258,219</b>	<b>2,315,995</b>	<b>2,370,695</b>	<b>2,430,013</b>	<b>2,465,013</b>	<b>2,500,013</b>	<b>2,500,013</b>
<b>NET COMMUNITY ASSETS</b>	<b>275,510,897</b>	<b>317,397,870</b>	<b>332,090,158</b>	<b>334,346,158</b>	<b>336,745,158</b>	<b>352,334,158</b>	<b>354,919,158</b>	<b>357,851,158</b>	<b>374,798,158</b>	<b>377,965,158</b>	<b>381,526,158</b>
<b>Community Equity</b>											
Shire Capital Account	99,191,732	95,623,906	98,723,906	101,545,906	104,438,906	107,403,906	110,442,906	113,557,906	116,750,906	120,023,906	123,378,906
Asset Revaluation Surplus	160,334,761	198,037,712	210,159,000	210,159,000	210,159,000	223,022,000	223,022,000	223,022,000	236,673,000	236,673,000	236,673,000
Accumulated Surplus	15,984,404	23,736,252	23,207,252	22,641,252	22,147,252	21,908,252	21,454,252	21,271,252	21,374,252	21,268,252	21,474,252
<b>TOTAL COMMUNITY EQUITY</b>	<b>275,510,897</b>	<b>317,397,870</b>	<b>332,090,158</b>	<b>334,346,158</b>	<b>336,745,158</b>	<b>352,334,158</b>	<b>354,919,158</b>	<b>357,851,158</b>	<b>374,798,158</b>	<b>377,965,158</b>	<b>381,526,158</b>

# Quilpie Shire Council

## Long-Term Financial Forecast

### Statement of Cash Flows

Reference LGR S168, S169 (2)(a) and S171

		2022/23									
	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	Original	Quarter 1 Amended Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Cash Flows from Operating Activities</b>											
Receipts from Customers	10,278,276	17,719,619	19,981,539	20,568,000	21,081,000	21,608,000	22,149,000	22,703,000	23,271,000	23,852,000	24,502,000
Payment to Suppliers and Employees	(23,450,607)	(23,571,607)	(23,876,690)	(23,718,623)	(24,091,062)	(24,686,223)	(25,175,300)	(25,804,683)	(26,415,000)	(27,012,000)	(27,654,060)
	<b>(13,172,331)</b>	<b>(5,851,988)</b>	<b>(3,895,151)</b>	<b>(3,150,623)</b>	<b>(3,010,062)</b>	<b>(3,078,223)</b>	<b>(3,026,300)</b>	<b>(3,101,683)</b>	<b>(3,144,000)</b>	<b>(3,160,000)</b>	<b>(3,152,060)</b>
Interest Received	170,000	820,000	817,000	842,000	867,000	897,000	928,000	960,000	998,000	1,043,000	1,090,000
Rental Income	460,000	460,000	474,000	488,000	503,000	518,000	534,000	550,000	567,000	584,000	602,000
Operating Grants, Subsidies and Donations	8,791,500	10,357,500	8,300,000	8,815,000	9,035,000	9,261,000	9,493,000	9,730,000	9,973,000	10,222,000	10,478,000
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>(3,750,831)</b>	<b>5,785,512</b>	<b>5,695,849</b>	<b>6,994,377</b>	<b>7,394,938</b>	<b>7,597,777</b>	<b>7,928,700</b>	<b>8,138,317</b>	<b>8,394,000</b>	<b>8,689,000</b>	<b>9,017,940</b>
<b>Cash Flows from Investing Activities</b>											
Payments for Property, Plant and Equipment	(19,815,000)	(20,615,000)	(7,850,000)	(8,000,000)	(8,200,000)	(8,650,000)	(9,100,000)	(9,550,000)	(10,000,000)	(10,450,000)	(10,900,000)
Net Movement on Loans and Advances	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Proceeds from Sale of Property, Plant and Equipment	850,000	890,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Capital Grants, Subsidies, Contributions and Donations	7,221,000	7,221,000	3,100,000	2,822,000	2,893,000	2,965,000	3,039,000	3,115,000	3,193,000	3,273,000	3,355,000
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(11,740,000)</b>	<b>(12,500,000)</b>	<b>(4,346,000)</b>	<b>(4,774,000)</b>	<b>(4,903,000)</b>	<b>(5,281,000)</b>	<b>(5,657,000)</b>	<b>(6,031,000)</b>	<b>(6,403,000)</b>	<b>(6,773,000)</b>	<b>(7,141,000)</b>
<b>Cash Flows from Financing Activities</b>											
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayments of Loans	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>(15,490,831)</b>	<b>(6,714,488)</b>	<b>1,349,849</b>	<b>2,220,377</b>	<b>2,491,938</b>	<b>2,316,777</b>	<b>2,271,700</b>	<b>2,107,317</b>	<b>1,991,000</b>	<b>1,916,000</b>	<b>1,876,940</b>
Cash at Beginning of Reporting Period	31,457,677	31,471,536	24,757,048	26,106,897	28,327,273	30,819,212	33,135,988	35,407,688	37,515,006	39,506,006	41,422,006
<b>Cash at End of Reporting Period</b>	<b>15,966,846</b>	<b>24,757,048</b>	<b>26,106,897</b>	<b>28,327,273</b>	<b>30,819,212</b>	<b>33,135,988</b>	<b>35,407,688</b>	<b>37,515,006</b>	<b>39,506,006</b>	<b>41,422,006</b>	<b>43,298,946</b>

# FOR INFORMATION PURPOSES ONLY

## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
<b>1000-0001</b>	<b>CORPORATE GOVERNANCE</b>					
<b>1000-0002</b>	<b>EXECUTIVE SERVICES</b>					
1000-2000-0000	Executive Services Salaries and Overheads	CEO	(110,880)	(283,000)	39%	(283,000)
1000-2020-0000	Executive and Special Project Expenses	CEO	(60,442)	(533,000)	11%	(533,000)
1000-2040-0000	Executive Services - HR Expenses	HR	(64,504)	(367,000)	18%	(376,000)
<b>1000-0002</b>	<b>EXECUTIVE SERVICES</b>					
			<b>(235,826)</b>	<b>(1,183,000)</b>	<b>20%</b>	<b>-\$1,192,000</b>
<b>1100-0002</b>	<b>COUNCILLORS EXPENSES</b>					
1100-2000-0000	Councillor Wages	CEO	(71,158)	(337,000)	21%	(302,000)
1100-2001-0000	Councillor Remuneration - Meetings	CEO	(13,798)	(65,500)	21%	(65,500)
1100-2020-0000	Councillors Allowances & Expenditure	CEO	(1,604)	(14,500)	11%	(14,500)
1100-2025-0000	Councillor Superannuation	CEO	(11,894)			(35,000)
1100-2030-0000	Councillor Professional Dev Training	CEO	-	(5,000)	0%	(5,000)
1100-2040-0000	Councillors Conferences & Deputation	CEO	(8,241)	(22,000)	37%	(22,000)
1100-2050-0000	Election Expenses	CEO	-	-	0%	-
1100-2060-0000	Meeting Expenses	CEO	(3,816)	(8,000)	48%	(8,000)
<b>1100-0002</b>	<b>COUNCILLORS EXPENSES</b>					
			<b>(110,511)</b>	<b>(452,000)</b>	<b>24%</b>	<b>(452,000)</b>
<b>1000-0001</b>	<b>CORPORATE GOVERNANCE</b>					
			<b>(346,336)</b>	<b>(1,635,000)</b>	<b>21%</b>	<b>-\$1,644,000</b>
<b>2100-0002</b>	<b>ADMINISTRATION &amp; FINANCE</b>					
2100-2000-0000	Administration Salaries	MFA	(336,822)	(1,339,000)	25%	(1,339,000)
2100-2020-0000	Consultants	MFA	(13,441)	(120,000)	11%	(120,000)
2100-2070-0000	Staff Training & Development	HR	(61,871)	(175,000)	35%	(175,000)
2100-2090-0000	Council Gym Membership Program - 20%	HR	(388)	(6,000)	6%	(6,000)
2100-2110-0000	Advertising	MFA	(1,532)	(8,000)	19%	(8,000)
2100-2120-0000	Audit Fees	MFA	(5,200)	(100,000)	5%	(100,000)
2100-2130-0000	Bank Charges	MFA	(2,980)	(7,000)	43%	(7,000)
2100-2135-0000	Dishonoured Cheques	MFA	-	-	0%	-
2100-2180-0000	Computer Services	MFA	(64,553)	(206,000)	31%	(206,000)
2100-2185-0000	Fringe Benefits Tax	MFA	(4,386)	(13,000)	34%	(13,000)
2100-2220-0000	Shire Office Operating Expenses	MFA	(44,095)	(87,000)	51%	(87,000)
2100-2230-0000	Insurance	MFA	(14,246)	(80,000)	18%	(80,000)
2100-2260-0000	Bad Debts Expense	MFA	-	-	0%	-

Increase by \$9K for muscular skeletal tests and staff functions.

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
2100-2270-0000	Legal Expenses	MFA	(16,232)	(50,000)	32%	(50,000)	
2100-2280-0000	Postage	MFA	(1,549)	(5,000)	31%	(5,000)	
2100-2290-0000	Printing & Stationery	MFA	(6,242)	(35,000)	18%	(35,000)	
2100-2330-0000	Shire Office Repairs & Maintenance	MFA	(2,522)	(11,000)	23%	(11,000)	
2100-2340-0000	Subscriptions	CEO	(109,632)	(110,000)	100%	(110,000)	Annual LGAQ, SWQROC, LGMA memberships.
2100-2350-0000	Administration Telephone & Fax	MFA	(10,122)	(60,000)	17%	(60,000)	
2100-2370-0000	Valuation Fees Rates	MFA	(10,170)	(9,000)	113%	(9,000)	
2100-2500-0000	Valuation of Assets	MFA	(15,691)	(30,000)	52%	(30,000)	
2100-2510-0000	Asset Management Expenses	CEO	-	(20,000)	0%	(20,000)	
2100-2600-0000	Depn - General Admin	MFA	-	(55,000)	0%	(85,141)	Change due to asset revaluation.
2100-2991-0000	Odd Cents Rounding Expense	MFA	0	-	0%	-	
<b>2100-0002</b>	<b>ADMINISTRATION &amp; FINANCE</b>		<b>(721,672)</b>	<b>(2,526,000)</b>	<b>29%</b>	<b>(2,556,141)</b>	
<b>2110-0002</b>	<b>STORES</b>						
2110-1550-0000	Auction Sales	MFA	-	-	0%	\$0	
2110-2220-0000	Stores and Procurement Operating Exp	MFA	(70,296)	(198,000)	36%	(198,000)	
2110-2225-0000	Stores Write-Offs	MFA	-	-	0%	\$0	
2110-2250-0000	Auction Expenses	MFA	-	(5,000)	0%	(5,000)	
2110-2540-0000	Freight	MFA	(37,681)	(15,000)	251%	(75,000)	Review and monitor - freight costs, fuel levies from transporters
<b>2110-2540</b>	<b>Freight</b>			15,000	-	75,000	
2110-2815-0000	Stores Oncosts Recoveries	MFA	44,772	122,000	37%	122,000	
<b>2110-0002</b>	<b>STORES</b>		<b>(63,206)</b>	<b>(96,000)</b>	<b>66%</b>	<b>(156,000)</b>	
<b>2200-0002</b>	<b>RATES &amp; CHARGES</b>						
<b>2210-0003</b>	<b>Rates - Residential / Commercial</b>						
2210-1000-0000	Rates - Residential / Commercial	MFA	121,232	246,000	49%	246,000	
2210-1005-0000	Interest on Rates	MFA	21,441	3,000	715%	3,000	
2210-1080-0000	Discount - Residential / Commercial	MFA	(9,068)	(21,000)	43%	(21,000)	
2210-1085-0000	Pensioner Rebates	MFA	(2,551)	(4,500)	57%	(4,500)	
2210-1090-0000	Writeoffs and Refunds	MFA	(32,408)	(1,000)	3241%	(1,000)	
2210-1095-0000	Charges on Land	MFA	-	-	0%	-	
<b>2210-0003</b>	<b>Rates - Residential / Commercial</b>		<b>98,647</b>	<b>222,500</b>	<b>44%</b>	<b>\$222,500</b>	
<b>2230-0003</b>	<b>Rates - Rural Categories</b>						
2230-1000-0000	Rates - Rural Categories	MFA	798,690	1,584,000	50%	1,584,000	
2230-1005-0000	Interest on Rates - Rural	MFA	-	6,000	0%	6,000	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
2230-1080-0000	Discount - Rural Categories			45%		
<b>2230-0003</b>	<b>Rates - Rural Categories</b>	<b>(62,742)</b>	<b>(140,000)</b>	<b>51%</b>	<b>(140,000)</b>	
		<b>735,948</b>	<b>1,450,000</b>		<b>\$1,450,000</b>	
<b>2236-0003</b>	<b>Rates - Oil and Gas Activities</b>					
2236-1000-0000	Rates - Oil and Gas Activities	2,285,838	4,522,000	51%	4,522,000	
2236-1005-0000	Interest on Rates - Oil and Gas	-	5,000	0%	5,000	
2236-1080-0000	Discount - Oil and Gas Activities	(59,265)	(400,000)	15%	(400,000)	
2236-1090-0000	Write-offs and Refunds - Oil and Gas	-	(3,000)	0%	(3,000)	
<b>2236-0003</b>	<b>Rates - Oil and Gas Activities</b>	<b>2,226,573</b>	<b>4,124,000</b>	<b>54%</b>	<b>\$4,124,000</b>	
<b>2200-0002</b>	<b>RATES &amp; CHARGES</b>	<b>3,061,168</b>	<b>5,796,500</b>	<b>89%</b>	<b>\$5,796,500</b>	
<b>2295-0002</b>	<b>GRANTS</b>					
2295-1100-0000	FAGS General Component	387,656	4,467,000	9%	5,760,000	\$1.55M 25% 2022/23 allocation, plus \$4.208M estimated advance payment for 2023/24 - 75% of 2022/23 allocation plus 11%
2295-1130-0000	FAGS Identified Road Component	105,923	1,434,000	7%	1,706,000	\$0.423M 25% 2022/23 allocation, plus \$1.28M estimated advance payment for 2023/24 - 75% of 2022/23 allocation plus 11%
2297-1000-0000	SWQ Water and Sewerage Alliance Revenue	-	1,523,000	0%	1,523,000	
2297-2000-0000	SWQ Water and Sewerage Alliance Costs	-	(1,523,000)	0%	(1,523,000)	
<b>2295-0002</b>	<b>GRANTS</b>	<b>493,579</b>	<b>5,901,000</b>	<b>8%</b>	<b>7,466,000</b>	
<b>2295-0002</b>	<b>CAPITAL GRANTS &amp; CONTRIBUTIONS</b>					
2298-1200-0000	Capital Grant - SES Donation	-	58,000	0%	58,000	
2298-1205-0000	Capital Grant - LRCIP Programme	-	1,783,000	0%	1,783,000	
2298-1210-0000	Capital Grant - RAUP Toompine	-	42,000	0%	42,000	
2298-1220-0000	Capital Grant - LGGSP - Townhouses	-	2,192,000	0%	2,192,000	
2298-1230-0000	Capital Grant - BOR Toompine Bore	-	670,000	0%	670,000	
2298-1235-0000	Capital Grant - Toompine Bore Contributions	-	60,000	0%	60,000	
2298-1270-0000	Capital Grant - R2R Revenue	-	1,036,000	0%	1,036,000	Includes carryover grant of \$144k from 2022.
2298-1275-0000	Capital Grant - BOR Quilpie STP Design	-	300,000	0%	300,000	
2298-1285-0000	Capital Grant - W4Q 21-24	-	1,080,000	0%	1,080,000	
<b>2295-0002</b>	<b>CAPITAL GRANTS &amp; CONTRIBUTIONS</b>	<b>-</b>	<b>7,221,000</b>	<b>0%</b>	<b>7,221,000</b>	
<b>2300-0002</b>	<b>OTHER REVENUE</b>					
2300-1500-0000	Administration Fees (GST Applies)	110	5,000	4427%	5,000	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
2300-1510-0000	Admin Fees (GST Exempt)	MFA	1,342	5,000	273%	5,000	
2300-1601-0000	Fire Levy Commission	MFA	-	4,000	-100%	4,000	
2300-1800-0000	Bank Interest Received	MFA	3,417	1,000	-71%	1,000	
2300-1810-0000	Investment Interest	MFA	181,055	150,000	-17%	800,000	Increase in interest rates
2300-1990-0000	Miscellaneous Income	MFA	3,579	2,000	-44%	2,000	
2300-1995-0000	Misc Income GST Free	MFA	524	2,000	282%	2,000	
2300-2130-0000	Investment Admin and Fees Charges	MFA	(10,947)	(28,000)	156%	(28,000)	
2310-1300-0000	Quilpie Club Rent	MFA	235	500	113%	500	
2310-2300-0000	Quilpie Club Expenses	MFA	(275)	(500)	82%	(500)	
<b>2300-0002</b>	<b>OTHER REVENUE</b>		<b>179,039</b>	<b>141,000</b>	<b>-21%</b>	<b>\$791,000</b>	
<b>2400-0002</b>	<b>EMPLOYEE ONCOSTS</b>						
2400-2010-0000	Expense - Annual Leave	MFA	(230,356)	(550,000)	42%	(550,000)	
2400-2011-0000	Expense - Long Service Leave	MFA	(32,574)	(130,000)	25%	(130,000)	
2400-2012-0000	Expense - Sick Leave	MFA	(80,652)	(140,000)	58%	(140,000)	
2400-2013-0000	Expense - Public Holiday	MFA	(59,870)	(170,000)	35%	(170,000)	
2400-2015-0000	Expense - Bereavement Leave	MFA	(2,843)	(4,000)	71%	(4,000)	
2400-2016-0000	Expense - Domestic Violence Leave	MFA	-	(2,000)	0%	(2,000)	
2400-2020-0000	Expense - Maternity Leave	MFA	-	(7,000)	0%	(7,000)	
2400-2065-0000	Expense - Superannuation Contributions	MFA	(199,496)	(590,000)	34%	(590,000)	
2400-2230-0000	Expense - Workers Compensation	WHS	(51,191)	(80,000)	64%	(80,000)	
2400-2315-0000	Expense - Employee Relocation	MFA	-	(10,000)	0%	(10,000)	
2400-2410-0000	Expense - WH&S	WHS	(71,394)	(216,000)	33%	(216,000)	
2400-2821-0000	Recovery - Annual Leave	MFA	169,304	550,000	31%	550,000	
2400-2822-0000	Recovery - Sick Leave	MFA	43,910	140,000	31%	140,000	
2400-2823-0000	Recovery - Long Service Leave	MFA	37,632	130,000	29%	130,000	
2400-2824-0000	Recovery - Public Holidays	MFA	57,643	170,000	34%	170,000	
2400-2825-0000	Recovery - Superannuation	MFA	181,831	590,000	31%	590,000	
2400-2826-0000	Recovery - Workers Compensation	MFA	26,811	80,000	34%	80,000	
2400-2827-0000	Recovery - Training	MFA	62,727	175,000	36%	175,000	
2400-2828-0000	Recovery - WH&S	MFA	79,034	193,000	41%	193,000	
2400-2829-0000	Recovery - Contractors	MFA	72,245	240,000	30%	240,000	
2400-2830-0000	Recovery - Office Equipment	MFA	19,736	60,000	33%	60,000	
2400-2831-0000	Recovery - Administration Overheads	MFA	34,574	120,000	29%	120,000	
<b>2400-0002</b>	<b>EMPLOYEE ONCOSTS</b>		<b>57,071</b>	<b>549,000</b>	<b>10%</b>	<b>\$549,000</b>	
<b>2000-0001</b>	<b>ADMINISTRATION AND FINANCE</b>		<b>3,005,979</b>	<b>16,986,500</b>	<b>18%</b>	<b>19,111,359</b>	



# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
<b>3000-0001</b>	<b>INFRASTRUCTURE</b>						
<b>3000-0002</b>	<b>ENGINEERING ADMIN &amp; SUPERVISION</b>						
3000-1100-0000	Grant - Apprentice Incentive Payment	HR	-	15,000	0%	15,000	
3000-2029-0000	Engineering O/C Recover Supervision	MFA	82,398	230,000	36%	230,000	
3000-2030-0000	Engineering O/C Recover Plant	MFA	7,663	20,000	38%	20,000	
3000-2040-0000	Engineering O/C Recover FP & LT	MFA	21,485	50,000	43%	50,000	
3000-2050-0000	Engineering O/C Recover Wet Weather	MFA	12,339	30,000	41%	30,000	
3000-2060-0000	Wet Weather Wages Expense	DES	(1,846)	(30,000)	6%	(30,000)	
3000-2080-0000	Floating Plant / Loose Tools	DES	(1,667)	-	0%	-	
3000-2220-0000	Engineering Management Expenses	DES	(12,821)	(75,000)	17%	(75,000)	
3000-2420-0000	Quality Assurance Expenses	DES	(22,059)	(67,000)	33%	(67,000)	
3000-2985-0000	Engineering Consultants	DES	-	(100,000)	0%	(100,000)	
3000-2990-0000	Works Supervision	DES	(207,799)	(721,000)	29%	(721,000)	
<b>3000-0002</b>	<b>ENGINEERING ADMIN &amp; SUPERVISION</b>		<b>(122,307)</b>	<b>(648,000)</b>	<b>19%</b>	<b>(648,000)</b>	
<b>3100-0002</b>	<b>WATER</b>						
<b>3100-0003</b>	<b>WATER - QUILPIE</b>						
3100-1000-0000	Quilpie Water Charges	MFA	128,172	243,000	53%	256,000	Based on first levy - actual revenue
3100-1005-0000	Quilpie Water Charges Interest	MFA	288	1,000	29%	1,000	
3100-1020-0000	Quilpie Other Water Revenue	DES	-	-	0%	-	
3100-1080-0000	Quilpie Water Discount	MFA	(10,914)	(21,000)	52%	(21,000)	
3100-1085-0000	Quilpie Water Pensioner Rebate	MFA	(1,904)	(3,500)	54%	(3,500)	
3100-1090-0000	Quilpie Water Writeoff and Refund	MFA	(7)	(500)	1%	(500)	
3100-1500-0000	Quilpie Water Connections	DES	-	-	0%	-	
3100-2200-0000	Drinking Water Quality Plan	DES	-	(5,000)	0%	(5,000)	
3100-2230-0000	Quilpie Water Operations	DES	(32,932)	(97,000)	34%	(97,000)	
3100-2600-0000	Depn - Quilpie Water	MFA	-	(117,000)	0%	(117,000)	
<b>3100-0003</b>	<b>WATER - QUILPIE</b>		<b>82,703</b>	<b>-</b>	<b>0%</b>	<b>13,000</b>	
<b>3110-0003</b>	<b>WATER - EROMANGA</b>						
3110-1000-0000	Eromanga Water Charges	MFA	16,196	30,000	54%	32,000	Based on first levy - actual revenue
3110-1005-0000	Eromanga Water Charges Interest	MFA	13	-	0%	-	
3110-1020-0000	Eromanga Other Water Revenue	DES	-	-	0%	-	
3110-1080-0000	Eromanga Water Discount	MFA	(1,327)	(2,500)	53%	(2,500)	
3110-1085-0000	Eromanga Water Pensioner Rebate	MFA	(256)	(500)	51%	(500)	
3110-1090-0000	Eromanga Water Writeoff and Refund	MFA	(3)	-	0%	-	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
3110-2220-0000	Eromanga Water Operations - Wages	DES	(6,833)	(31,500)	22%	(31,500)	
3110-2230-0000	Eromanga Water Operations - Expenses	DES	(4,049)	(50,000)	8%	(50,000)	
3110-2600-0000	Depn - Eromanga Water	MFA	-	(132,000)	0%	(132,000)	
<b>3110-0003</b>	<b>WATER - EROMANGA</b>		<b>3,741</b>	<b>(186,500)</b>	<b>-2%</b>	<b>(184,500)</b>	
<b>3120-0003</b>	<b>WATER - ADAVALE</b>						
3120-1000-0000	Adavale Water Charges	MFA	13,187	26,000	51%	26,000	
3120-1005-0000	Adavale Water Charges Interest	MFA	36	-	0%	-	
3120-1080-0000	Adavale Water Discount	MFA	(1,156)	(2,000)	58%	(2,000)	
3120-1085-0000	Adavale Water Pensioner Remissions	MFA	(475)	(1,000)	48%	(1,000)	
3120-1090-0000	Adavale Water Chgs Writeoff & Refund	MFA	(0)	-	0%	-	
3120-2220-0000	Adavale Water Operations	DES	(2,634)	(5,000)	53%	(5,000)	
3120-2600-0000	Depn - Adavale Water	MFA	-	(17,000)	0%	(17,000)	
<b>3120-0003</b>	<b>WATER - ADAVALE</b>		<b>8,958</b>	<b>1,000</b>	<b>896%</b>	<b>\$1,000</b>	
<b>3130-0003</b>	<b>WATER - CHEEPIE</b>						
3130-2220-0000	Cheepie Water Operations	DES	(706)	(2,000)	35%	-\$2,000	
3130-2600-0000	Depn - Cheepie Water	MFA	-	(1,000)	0%	-\$1,000	
<b>3130-0003</b>	<b>WATER - CHEEPIE</b>		<b>(706)</b>	<b>(3,000)</b>	<b>24%</b>	<b>(3,000)</b>	
<b>3140-0003</b>	<b>WATER - TOOMPINE</b>						
3140-2220-0000	Toompine Water Operations - Wages	DES	-	(2,000)	-100%	(2,000)	
3140-2230-0000	Toompine Water Operations	DES	-	(2,000)	-100%	(2,000)	
3140-2600-0000	Depn - Toompine Water	MFA	-	(2,000)	-100%	(2,000)	
<b>3140-0003</b>	<b>WATER - TOOMPINE</b>		<b>-</b>	<b>(6,000)</b>	<b>-100%</b>	<b>(6,000)</b>	
<b>3100-0002</b>	<b>WATER</b>		<b>94,696</b>	<b>(194,500)</b>	<b>-305%</b>	<b>(179,500)</b>	
<b>3200-0002</b>	<b>SEWERAGE</b>						
<b>3200-0003</b>	<b>SEWERAGE QUILPIE</b>						
3200-1000-0000	Quilpie Sewerage Charges	MFA	101,345	196,000	52%	202,000	Based on first levy - actual revenue
3200-1005-0000	Quilpie Sewerage Interest	MFA	237	1,000	24%	1,000	
3200-1080-0000	Quilpie Sewerage Discount	MFA	(8,861)	(18,000)	49%	(18,000)	
3200-1085-0000	Quilpie Sewerage Pensioner Remission	MFA	(105)	(500)	21%	(500)	
3200-1090-0000	Quilpie Sewerage Writeoff & Refunds	MFA	(15)	(500)	3%	(500)	
3200-1500-0000	Quilpie Sewerage Waste Charge	DES	-	-	0%	-	
3200-1510-0000	Quilpie Sewerage Connection	DES	-	1,000	0%	1,000	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
3200-2230-0000	Quilpie Sewerage Operations	DES	(28,892)	(90,000)	32%	(90,000)	
3200-2600-0000	Depn - Quilpie Sewerage	MFA	-	(110,000)	0%	(110,000)	
<b>3200-0003</b>	<b>SEWERAGE QUILPIE</b>		<b>63,708</b>	<b>(21,000)</b>	<b>-303%</b>	<b>(15,000)</b>	
<b>3210-0003</b>	<b>SEWERAGE EROMANGA</b>						
3210-1000-0000	Eromanga Sewerage Charges	MFA	12,090	23,000	53%	23,000	
3210-1005-0000	Eromanga Sewerage Charges Interest	MFA	14	-	0%	-	
3210-1080-0000	Eromanga Sewerage Discount	MFA	(875)	(2,000)	44%	(2,000)	
3210-1085-0000	Eromanga Sewerage Pensioner Remissio	MFA	-	-	0%	-	
3210-1090-0000	Eromanga Sewerage Writeoff & Refunds	MFA	(6)	-	0%	-	
3210-2230-0000	Eromanga Sewerage Operations	DES	(4,265)	(17,000)	25%	(17,000)	
3210-2600-0000	Depn - Eromanga Sewerage	MFA	-	(23,000)	0%	(23,000)	
<b>3210-0003</b>	<b>SEWERAGE EROMANGA</b>		<b>6,958</b>	<b>(19,000)</b>	<b>-37%</b>	<b>(19,000)</b>	
<b>3212-0003</b>	<b>SEWERAGE ADAVALE</b>						
3212-2600-0000	Depn - Adavale Septic System	MFA	-	(500)	0%	-\$500	
<b>3212-0003</b>	<b>SEWERAGE ADAVALE</b>		<b>-</b>	<b>(500)</b>	<b>0%</b>	<b>-\$500</b>	
<b>3214-0003</b>	<b>SEWERAGE TOOMPINE</b>						
3214-2600-0000	Depn - Toompine Hall Septic System	MFA	-	(500)	0%	-\$500	
<b>3214-0003</b>	<b>SEWERAGE TOOMPINE</b>		<b>-</b>	<b>(500)</b>	<b>0%</b>	<b>-\$500</b>	
<b>3200-0002</b>	<b>SEWERAGE</b>		<b>70,666</b>	<b>(41,000)</b>	<b>-172%</b>	<b>(35,000)</b>	
<b>3300-0002</b>	<b>INFRASTRUCTURE MAINTENANCE</b>						
<b>3300-0003</b>	<b>SHIRE ROADS MAINTENANCE</b>						
3300-2220-0000	Shire Roads and Drainage - Wages	DES	(41,619)	(150,000)	28%	(150,000)	
3300-2230-0000	Shire Roads and Drainage Expenses	DES	(99,087)	(450,000)	22%	(470,000)	Additional \$20k for 4 flood monitoring cameras
3300-2600-0000	Depn - Roads and Streets	MFA	-	(3,250,000)	0%	(3,250,000)	
<b>3300-0003</b>	<b>SHIRE ROADS MAINTENANCE</b>		<b>(140,706)</b>	<b>(3,850,000)</b>	<b>4%</b>	<b>(3,870,000)</b>	
<b>3305-0003</b>	<b>SHIRE ROADS - FLOOD DAMAGE</b>						
3305-1250-0000	FD 2021 Restoration Works	DES	-	4,000,000	0%	4,000,000	
3305-2300-0000	FD 2021 Restoration Works	DES	(1,159,587)	(4,000,000)	29%	(4,000,000)	
3306-1250-0000	FD 2022 Restoration Works	DES	-	5,000,000	0%	5,000,000	
3306-2200-0000	FD 2022 Emergent Works	DES	(925)	-	0%	-	Project complete in 2022.
3306-2300-0000	2022 Restoration Works	DES	(1,621,955)	(5,000,000)	32%	(5,000,000)	
3307-2200-0000	Sept 2022 Emergent Works	DES	(32,252)				

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
<b>3305-0003</b>	<b>SHIRE ROADS - FLOOD DAMAGE</b>		<b>(2,814,720)</b>	-	0%	<b>\$0</b>	
<b>3310-0003</b>	<b>TOWN STREET &amp; DRAINAGE MAINTENANCE</b>						
3310-2220-0000	Town Street and Drainage Maintenance	DES	(173,844)	(591,000)	29%	(591,000)	
3310-2230-0000	Street Lighting	DES	(8,051)	(30,000)	27%	(30,000)	
3310-2240-0000	Street Cleaning Operations	DES	(1,441)	(5,000)	29%	(5,000)	
<b>3310-0003</b>	<b>TOWN STREET &amp; DRAINAGE MAINTENANCE</b>		<b>(183,337)</b>	<b>(626,000)</b>	<b>29%</b>	<b>(626,000)</b>	
<b>3330-0003</b>	<b>DEPOTS &amp; CAMPS</b>						
3330-1510-0000	Camp Accommodation Rent	DES	3,600	10,000	36%	10,000	
3330-2220-0000	Camps Operations	DES	(15,192)	(62,000)	25%	(62,000)	
3330-2330-0000	Depots Operations	DES	(97,112)	(177,000)	55%	(177,000)	This G/L is wearing a lot of the wet weather dead time. We have built additional fencing for the store outdoor storage area and have done some landscaping. This may need to increase a bit if we continue to get more wet weather - monitor.
3330-2600-0000	Depn - Depot and Camp	MFA	-	(387,000)	0%	(243,858)	Change due to revaluation.
<b>3330-0003</b>	<b>DEPOTS &amp; CAMPS</b>		<b>(108,704)</b>	<b>(616,000)</b>	<b>18%</b>	<b>(472,858)</b>	
<b>3340-0003</b>	<b>WORKSHOP</b>						
3340-2220-0000	Workshop Operations	DES	(20,388)	(22,000)	93%	(22,000)	
3340-2230-0000	Workshop Maintenance and Repairs	DES	(81,139)	(275,000)	30%	(275,000)	
<b>3340-0003</b>	<b>WORKSHOP</b>		<b>(101,527)</b>	<b>(297,000)</b>	<b>34%</b>	<b>(297,000)</b>	
<b>3350-0003</b>	<b>PLANT &amp; MACHINERY</b>						
3350-1510-0000	Gain / Loss on Sale of Plant	DES	100,390	-	0%	-	
3350-1570-0000	Grant - Diesel Rebate - ATO	DES	11,428	75,000	15%	75,000	
3350-2145-0000	Small Plant Repairs	DES	(4,211)	(23,000)	18%	(23,000)	
3350-2225-0000	Small Plant Purchases	DES	(2,371)	(20,000)	12%	(20,000)	
3350-2229-0000	Plant Operations	DES	(308,112)	(703,000)	44%	(703,000)	
3350-2330-0000	Plant Repairs and Maintenance	DES	(339,322)	(820,000)	41%	(820,000)	
3350-2331-0000	Plant Registration	DES	(82,834)	(75,000)	110%	(75,000)	
3350-2585-0000	Plant Recoveries	DES	1,179,646	3,600,000	33%	3,600,000	
3350-2600-0000	Depn - Plant and Equipment	MFA	-	(645,000)	0%	(854,096)	Change due to new asset purchases in 2021/22.
<b>3350-0003</b>	<b>PLANT &amp; MACHINERY</b>		<b>554,615</b>	<b>1,389,000</b>	<b>40%</b>	<b>\$1,179,904</b>	
<b>3360-0003</b>	<b>AERODROME</b>						
3360-1310-0000	Quilpie Refuelling Revenue	DES	131,367	250,000	53%	250,000	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
3360-1320-0000	CASA Drone signage sponsorship	DES	-	-	0%	-	
3360-2310-0000	Quilpie Refuelling Operation and R&M	DES	(112,724)	(255,000)	44%	(255,000)	
3360-2320-0000	CASA Drone Signage	DES	-	-	0%	-	
3360-2325-0000	Quilpie Aerodrome Operations	DES	(5,448)	(30,000)	18%	(30,000)	
3360-2330-0000	Quilpie Aerodrome Repairs and Maint.	DES	(29,829)	(100,000)	30%	(100,000)	
3360-2340-0000	Eromanga Aerodrome Repairs & Maint	DES	(6,895)	(10,000)	69%	(10,000)	
3360-2350-0000	Adavale Aerodrome Repairs & Maint	DES	(1,432)	(2,000)	72%	(2,000)	
3360-2360-0000	Toompine Aerodrome Repairs & Maint	DES	(168)	(2,000)	8%	(2,000)	
3360-2370-0000	Cheepie Aerodrome Repairs & Maint	DES	-	(2,000)	0%	(2,000)	
3360-2600-0000	Depn - Quilpie Aerodrome	MFA	-	(303,000)	0%	(303,000)	
3365-2600-0000	Depn - Eromanga Aerodrome	MFA	-	(65,000)	0%	(128,439)	Change due to asset revaluation.
<b>3360-0003</b>	<b>AERODROME</b>		<b>(25,130)</b>	<b>(519,000)</b>	<b>5%</b>	<b>(582,439)</b>	
<b>3370-0003</b>	<b>BULLOO PARK</b>						
3370-1500-0000	Bulloo Park Fees	DES	668	2,000	33%	2,000	
3370-2220-0000	Bulloo Park Operations	DES	(42,821)	(121,000)	35%	(121,000)	
3370-2600-0000	Depn - Bulloo Park	MFA	-	(94,000)	0%	(86,400)	Change due to asset revaluation.
<b>3370-0003</b>	<b>BULLOO PARK</b>		<b>(42,153)</b>	<b>(213,000)</b>	<b>0%</b>	<b>(205,400)</b>	
<b>3371-0003</b>	<b>BULLOO RIVER WALKWAY</b>						
3371-2220-0000	Bulloo River Walkway Operations	MTED	-	(5,000)	0%	-\$5,000	
<b>3371-0003</b>	<b>BULLOO RIVER WALKWAY</b>		<b>-</b>	<b>(5,000)</b>	<b>0%</b>	<b>(5,000)</b>	
<b>3375-0003</b>	<b>JOHN WAUGH PARK</b>						
3375-2220-0000	John Waugh Park Operations	DES	(61,022)	(110,000)	55%	(110,000)	This is ahead due to the annual rejuvenation of the football field by contractors and the purchase of chemicals for 4 months' supply - monitor.
3375-2600-0000	Depn - John Waugh Park	MFA	-	(17,500)	0%	(37,240)	Change due to asset revaluation and new assets.
<b>3375-0003</b>	<b>JOHN WAUGH PARK</b>		<b>(61,022)</b>	<b>(127,500)</b>	<b>48%</b>	<b>(147,240)</b>	
<b>3376-0003</b>	<b>BICENTENNIAL PARK</b>						
3376-2220-0000	Bicenntennial Park Operations	DES	(18,632)	(35,000)	53%	(35,000)	This is ahead due to the tidy up works associated with the upgrade of the playground, shade shed and monorail - monitor
3376-2600-0000	Depn - Bicentennial Park	MFA	-	(49,000)	0%	(49,000)	
<b>3376-0003</b>	<b>BICENTENNIAL PARK</b>		<b>(18,632)</b>	<b>(84,000)</b>	<b>22%</b>	<b>(84,000)</b>	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
<b>3377-0003</b>	<b>BALDY TOP</b>					
3377-2220-0000	Baldy Top Operations	(495)	(4,000)	12%	(4,000)	
<b>3377-0003</b>	<b>BALDY TOP</b>	<b>(495)</b>	<b>(4,000)</b>	<b>12%</b>	<b>(4,000)</b>	
<b>3380-0003</b>	<b>COUNCIL LAND &amp; BUILDINGS</b>					
3380-1500-0000	Gain on Land and Buildings for Resale	-	-	0%	-	
3380-1501-0000	Profit / (Loss) on Sale of Assets	-	-	0%	-	
3380-2100-0000	Land Sale Costs	-	(10,000)	0%	(10,000)	
3380-2330-0000	Council Properties Operating Exp	(8,727)	(31,000)	28%	(31,000)	
3380-2600-0000	Depn - Council Buildings Other	-	(28,500)	0%	(77,962)	Change due to asset revaluation.
<b>3380-0003</b>	<b>COUNCIL LAND &amp; BUILDINGS</b>	<b>(8,727)</b>	<b>(69,500)</b>	<b>13%</b>	<b>(118,962)</b>	
<b>3385-0003</b>	<b>PARKS &amp; GARDENS</b>					
3385-2220-0000	Parks & Gardens Operating Expenses	(41,018)	(148,000)	28%	(148,000)	
3385-2420-0000	Street Tree Program	(332)	(3,000)	11%	(3,000)	
3385-2600-0000	Depn - Parks Building	-	(82,000)	0%	(82,000)	
<b>3385-0003</b>	<b>PARKS &amp; GARDENS</b>	<b>(41,350)</b>	<b>(233,000)</b>	<b>18%</b>	<b>(233,000)</b>	
<b>3390-0003</b>	<b>PUBLIC TOILETS</b>					
3390-2220-0000	Public Toilets Operations	(23,087)	(74,000)	31%	(74,000)	
<b>3390-0003</b>	<b>PUBLIC TOILETS</b>	<b>(23,087)</b>	<b>(74,000)</b>	<b>31%</b>	<b>(74,000)</b>	
<b>3300-0002</b>	<b>INFRASTRUCTURE MAINTENANCE</b>	<b>(3,014,976)</b>	<b>(5,329,000)</b>	<b>57%</b>	<b>(5,539,995)</b>	
<b>3400-0002</b>	<b>BUSINESS OPPORTUNITIES</b>					
<b>3400-0003</b>	<b>DMR WORKS</b>					
3400-1280-0000	Red Road Resheet 21/22 (Rev)	-	340,000	0%	340,000	
3400-2260-0000	Red Road Resheet 21/22 (Exps)	(264,462)	(340,000)	78%	(340,000)	
3401-1258-0000	RMPC Contract 2021/22 Revenues	1,119,455	1,863,000	60%	1,863,000	
3401-2230-0000	RMPC Contract 2021/22 Expenses	(361,853)	(1,675,000)	22%	(1,675,000)	
3402-1258-0000	RMPC Contract 2022/23 Revenue	-	-	-	-	
3402-2230-0000	RMPC Contract 2022/23 Expenses	(75,146)	-	-	-	
3403-1275-0000	Quilpie-Adavale Red Rd (TIDS) Revenue	471,385	1,047,000	45%	1,047,000	
3403-2200-0000	Quilpie-Adavale Red Road (TIDS) Exps	(735,826)	(1,297,000)	57%	(1,297,000)	Includes Council contribution of \$250k.
3406-1200-0000	DMR WORKS - Others (Revenue)	13,512	-	0%	-	
3406-2200-0000	DMR WORKS - Others (Expenses)	(13,154)	-	0%	-	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
<b>3400-0003</b>	<b>DMR WORKS</b>		<b>153,912</b>	<b>(62,000)</b>	<b>-248%</b>	<b>(62,000)</b>	
<b>3410-0003</b>	<b>PRIVATE WORKS</b>						
3410-1500-0000	Private Works Revenue - No GST	DES	-	-	0%	-	
3410-1550-0000	Private Works Revenue	DES	(30,684)	26,000	-118%	26,000	
3410-2230-0000	Private Works Expenditure	DES	(326,464)	(20,000)	1632%	(20,000)	
<b>3410-0003</b>	<b>PRIVATE WORKS</b>		<b>(357,147)</b>	<b>6,000</b>	<b>-5952%</b>	<b>\$6,000</b>	
<b>3400-0002</b>	<b>BUSINESS OPPORTUNITIES</b>		<b>(203,235)</b>	<b>(56,000)</b>	<b>363%</b>	<b>(56,000)</b>	
<b>3000-0001</b>	<b>INFRASTRUCTURE</b>		<b>(3,175,156)</b>	<b>(6,268,500)</b>	<b>51%</b>	<b>(6,458,495)</b>	
<b>4000-0001</b>	<b>ENVIRONMENT &amp; HEALTH</b>						
<b>4100-0002</b>	<b>PLANNING &amp; DEVELOPMENT</b>						
<b>4100-0003</b>	<b>TOWN PLANNING - LAND USE &amp; SURVEY</b>						
4100-1500-0000	Town Planning Fees	MGC	-	1,000	0%	\$1,000	
4100-2220-0000	Town Planning Expenses	MGC	(838)	(25,000)	3%	-\$25,000	
<b>4100-0003</b>	<b>TOWN PLANNING - LAND USE &amp; SURVEY</b>		<b>(838)</b>	<b>(24,000)</b>	<b>3%</b>	<b>(24,000)</b>	
<b>4150-0003</b>	<b>BUILDING CONTROLS</b>						
4150-1500-0000	Building Fees No GST	MGC	-	-	0%	-	
4150-1501-0000	Building Fees - GST Applies	MGC	709	2,000	35%	2,000	
4150-2220-0000	Building Expenses	MGC	(8,564)	(40,000)	21%	(40,000)	
4151-1505-0000	Swimming Pool Inspection Fees	MGC	-	-	0%	-	
4151-2225-0000	Swimming Pool Inspection Costs	MGC	-	-	0%	-	
<b>4150-0003</b>	<b>BUILDING CONTROLS</b>		<b>(7,855)</b>	<b>(38,000)</b>	<b>21%</b>	<b>(38,000)</b>	
<b>4100-0002</b>	<b>PLANNING &amp; DEVELOPMENT</b>		<b>(8,694)</b>	<b>(62,000)</b>	<b>14%</b>	<b>(62,000)</b>	
<b>4200-0002</b>	<b>WASTE MANAGEMENT</b>						
<b>4200-0003</b>	<b>GARBAGE COLLECTION</b>						
4200-1000-0000	Garbage Utility Charges	MFA	163,055	338,000	48%	338,000	
4200-1005-0000	Garbage Charges - Interest	MFA	376	3,000	13%	3,000	
4200-1080-0000	Garbage Charges Discount	MFA	(13,844)	(29,000)	48%	(29,000)	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments	
4200-1085-0000	Garbage Pensioner Remission	MFA	-	-	0%	-	
4200-1090-0000	Garbage Charges Writeoff and Refund	MFA	(32)	-	0%	-	
4200-2220-0000	Garbage Operations	DES	(39,997)	(130,000)	31%	(130,000)	
<b>4200-0003</b>	<b>GARBAGE COLLECTION</b>		<b>109,558</b>	<b>182,000</b>	<b>60%</b>	<b>\$182,000</b>	
<b>4250-0003</b>	<b>LANDFILL OPERATIONS</b>						
4250-1500-0000	Landfill Fees Revenue	DES	-	-	0%	-	
4250-2235-0000	Landfill Operations	DES	(103,192)	(255,000)	40%	(255,000)	
4250-2600-0000	Depn - Landfill	MFA	-	(2,000)	0%	(16,151)	Change due to new assets in 2021/22.
<b>4250-0003</b>	<b>LANDFILL OPERATIONS</b>		<b>(103,192)</b>	<b>(257,000)</b>	<b>40%</b>	<b>(271,151)</b>	
<b>4200-0002</b>	<b>WASTE MANAGEMENT</b>		<b>6,367</b>	<b>(75,000)</b>	<b>-8%</b>	<b>(89,151)</b>	
<b>4300-0002</b>	<b>PEST MANAGEMENT &amp; ANIMAL CONTROL</b>						
<b>4300-0003</b>	<b>PLANT PEST CONTROL</b>						
4300-2250-0000	Com. Combating Drought - Pest Weeds	DCCS	-	(10,000)	0%	(10,000)	
4300-2290-0000	Plant Pest Control Expenses	DCCS	(14,936)	(65,000)	23%	(65,000)	
<b>4300-0003</b>	<b>PLANT PEST CONTROL</b>		<b>(14,936)</b>	<b>(75,000)</b>	<b>20%</b>	<b>(75,000)</b>	
<b>4310-0003</b>	<b>ANIMAL PEST CONTROL</b>						
4310-1000-0000	Wild Dog Special Levy	DCCS	45,023	90,000	50%	90,000	
4310-1080-0000	Wild Dog Levy Discount	DCCS	-	-	0%	-	
4310-2235-0000	Wild Dog Coordinator Expenditure	DCCS	(60,937)	(175,500)	35%	(175,500)	
4310-2250-0000	Wild Dog Bonus Payments	DCCS	(3,000)	(10,000)	30%	(10,000)	
4310-2280-0000	DNR Precept - Barrier Fence	DCCS	-	(115,000)	0%	(115,000)	
4312-1000-0000	Baiting Fee Reimbursements	DCCS	-	35,000	0%	35,000	
4312-2260-0000	Syndicate Baiting Expense	DCCS	(88,773)	(252,000)	35%	(252,000)	
4313-2290-0000	2022 Council Exclusion Fence Subsidy	DCCS	-	(244,000)	0%	(244,000)	
4313-2300-0000	2023 Council Exclusion Fence Subsidy	DCCS	(75,000)	(250,000)	30%	(250,000)	
<b>4310-0003</b>	<b>ANIMAL PEST CONTROL</b>		<b>(182,687)</b>	<b>(921,500)</b>	<b>20%</b>	<b>(921,500)</b>	
<b>4320-0003</b>	<b>STOCK ROUTES &amp; RESERVES MANAGEMENT</b>						
4320-1500-0000	Town Common Application Fees	DCCS	-	2,000	0%	2,000	
4320-1600-0000	Mustering / Supplement Fees	DCCS	-	5,000	0%	5,000	
4320-1700-0000	Sale of Stock (Animals)	DCCS	-	-	0%	-	
4320-1800-0000	Reserve Fees	DCCS	-	3,000	0%	3,000	
4320-2200-0000	Common Fence Repairs and Firebreaks	DCCS	(9,349)	(4,000)	234%	(4,000)	



# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
4320-2220-0000	Stock Routes & Reserves Expenses	DCCS	(5,419)	(34,000)	16%	(34,000)	
<b>4320-0003</b>	<b>STOCK ROUTES &amp; RESERVES MANAGEMENT</b>		<b>(14,768)</b>	<b>(28,000)</b>	<b>53%</b>	<b>(28,000)</b>	
<b>4330-0003</b>	<b>DOMESTIC ANIMAL CONTROL</b>						
4330-1300-0000	Animals Write-Off	DCCS	(4,080)	-	0%	-	
4330-1400-0000	Animal Discounts	DCCS	-	-	0%	-	
4330-1500-0000	Animal Control Fees	DCCS	3,075	10,000	31%	10,000	
4330-1700-0000	Animal Control Fines & Penalties	DCCS	-	1,000	0%	1,000	
4330-2220-0000	Animal Control Expenses	DCCS	(1,237)	(15,000)	8%	(15,000)	
<b>4330-0003</b>	<b>DOMESTIC ANIMAL CONTROL</b>		<b>(2,242)</b>	<b>(4,000)</b>	<b>56%</b>	<b>(4,000)</b>	
<b>4300-0002</b>	<b>PEST MANAGEMENT &amp; ANIMAL CONTROL</b>		<b>(214,633)</b>	<b>(1,028,500)</b>	<b>21%</b>	<b>(1,028,500)</b>	
<b>4500-0002</b>	<b>ENVIRONMENT &amp; HEALTH</b>						
<b>4510-0003</b>	<b>ENVIRONMENTAL PROTECTION</b>						
4510-2220-0000	Environmental Protection Expenses	MGC	(5,153)	(28,000)	18%	(28,000)	
<b>4510-0003</b>	<b>ENVIRONMENTAL PROTECTION</b>		<b>(5,153)</b>	<b>(28,000)</b>	<b>18%</b>	<b>(28,000)</b>	
<b>4520-0003</b>	<b>HEALTH AUDITING &amp; INSPECTION</b>						
4520-1400-0000	Health Licenses & Permits Revenue	MGC	2,988	3,500	85%	\$3,500	
<b>4520-2230</b>	<b>Health Operations</b>		<b>2,988</b>	<b>3,500</b>	<b>17%</b>	<b>\$3,500</b>	
<b>4500-0002</b>	<b>ENVIRONMENT &amp; HEALTH</b>		<b>(2,165)</b>	<b>(24,500)</b>	<b>9%</b>	<b>(24,500)</b>	
<b>4000-0001</b>	<b>ENVIRONMENT &amp; HEALTH</b>		<b>(219,126)</b>	<b>(1,190,000)</b>	<b>18%</b>	<b>(1,204,151)</b>	
<b>5000-0001</b>	<b>COMMUNITY SERVICES</b>						
<b>5100-0002</b>	<b>COMMUNITY DEVELOPMENT</b>						
<b>5120-0003</b>	<b>COMMUNITY FACILITIES SWIMMING POOLS</b>						
5120-2220-0000	Quilpie Swimming Pool Operations	DCCS	(75,933)	(172,000)	44%	(172,000)	
5120-2330-0000	Quilpie Swimming Pool Repairs & Mtc	DCCS	(20,421)	(38,000)	54%	(38,000)	
5120-2600-0000	Depn - Swimming Pool Structures	DCCS	-	(59,000)	0%	(82,497)	Change due to asset revaluation.
5125-2220-0000	Eromanga Swimming Pool Opt & Maint	DCCS	(7,757)	(30,000)	26%	(30,000)	
5125-2230-0000	Eromanga Swimming Pool Repairs & Mtc	DCCS	-	-	0%	-	- Account now inactive.

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments		
5125-2600-0000	Depn - Eromanga Swimming Pool	MFA	-	(7,000)	0%	(22,069)	Change due to asset revaluation.
<b>5120-0003</b>	<b>COMMUNITY FACILITIES SWIMMING POOLS</b>		<b>(104,112)</b>	<b>(306,000)</b>	<b>34%</b>	<b>(344,566)</b>	
<b>5150-0003</b>	<b>COMMUNITY FACILITIES - SHIRE HALLS</b>						
5150-1500-0000	Shire Halls - Revenue	DCCS	496	3,000	17%	3,000	
5150-2220-0000	Shire Hall Operations	DCCS	(19,584)	(28,000)	70%	(28,000)	
5150-2330-0000	Shire Halls Repairs & Maintenance	DCCS	(37,938)	(84,000)	45%	(94,000)	Request for replacement of tables - Quilpie Hall
5150-2600-0000	Depn - Shire Halls	MFA	-	(111,000)	0%	(182,923)	Change due to asset revaluation.
<b>5150-0003</b>	<b>COMMUNITY FACILITIES - SHIRE HALLS</b>		<b>(57,026)</b>	<b>(220,000)</b>	<b>26%</b>	<b>(301,923)</b>	
<b>5170-0003</b>	<b>RECREATION FACILITIES</b>						
5170-2220-0000	Recreational Facilities Operating Expenses	DCCS	(4,774)	(10,000)	48%	(10,000)	
5170-2230-0000	Recreational Facilities Repairs & Maintenance	DCCS	(608)	(11,000)	6%	(11,000)	
5170-2250-0000	All Sports Building	DCCS	(726)	(4,000)	18%	(4,000)	
5170-2330-0000	Adavale Sport & Rec Grounds	DCCS	(5,062)	(18,000)	28%	(18,000)	
5170-2340-0000	Eromanga Rodeo & Race Grounds	DCCS	(4,286)	(15,000)	29%	(15,000)	
5170-2600-0000	Depn - Recreational Facilities	MFA	-	(67,000)	0%	(220,408)	Increase due to asset revaluation and new assets.
<b>5170-0003</b>	<b>RECREATION FACILITIES</b>		<b>(15,456)</b>	<b>(125,000)</b>	<b>12%</b>	<b>(278,408)</b>	
<b>5180-0003</b>	<b>TOWN DEVELOPMENT</b>						
5180-2820-0000	Town Development - Eromanga	CEO	-	(5,000)	0%	(5,000)	
5180-2830-0000	Town Development - Adavale	CEO	-	(5,000)	0%	(5,000)	
5180-2840-0000	Town Development - Toompine	CEO	-	(5,000)	0%	(5,000)	
<b>5180-0003</b>	<b>TOWN DEVELOPMENT</b>		<b>-</b>	<b>(15,000)</b>	<b>0%</b>	<b>(15,000)</b>	
<b>5190-0003</b>	<b>COMMUNITY DEVELOPMENT</b>						
5190-1150-0000	Community Bus Income	DCCS	4,437	5,000	89%	5,000	
5190-1160-0000	Community Event - Ticket Sales	DCCS	-	-	0%	-	
5190-1210-0000	Grant - National Aust. Day Council	DCCS	-	10,000	0%	10,000	
5190-2100-0000	Community Support Activities & Events	DCCS	(8,697)	(56,500)	15%	(56,500)	
5190-2150-0000	Buses - Community Support	DCCS	-	(3,000)	0%	(3,000)	
5190-2320-0000	Community Celebrations	DCCS	(30,411)	(54,000)	56%	(54,000)	
5190-2500-0000	Council Community Grants	DCCS	(7,585)	(53,000)	14%	(53,000)	
5190-2520-0000	Com Grant -Quilpie Kindy Operational	DCCS	-	-	0%	-	
5190-2840-0000	Quilpie Street Development	DCCS	-	(5,000)	0%	(5,000)	
5192-1102-0000	Grant Community Drought Support	DCCS	-	-	0%	-	
<b>5190-0003</b>	<b>COMMUNITY DEVELOPMENT</b>		<b>(42,255)</b>	<b>(156,500)</b>	<b>27%</b>	<b>(156,500)</b>	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments		
<b>5100-0002</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>(218,848)</b>	<b>(822,500)</b>	<b>27%</b>	<b>(1,096,397)</b>		
<b>5200-0002</b>	<b>AGED SERVICES</b>						
5220-1200-0000	Aged Peoples Accommodation Rent	DCCS	35,533	125,000	28%	125,000	
5220-1210-0000	Aged Peoples Housing - Other Income	DCCS	-	-	0%	-	
5220-2220-0000	Aged Peoples Accommodation O&M	DCCS	(28,077)	(120,000)	23%	(120,000)	
5220-2240-0000	Gyrca Gardens Rec Centre - Ops / Mt	DCCS	(15,883)	(12,000)	132%	(12,000)	
5220-2600-0000	Depn - Aged Accom Building	MFA	-	(107,000)	0%	(116,940)	Change due to asset revaluation.
<b>5200-0002</b>	<b>AGED SERVICES</b>		<b>(8,427)</b>	<b>(114,000)</b>	<b>7%</b>	<b>(123,940)</b>	
<b>5225-0002</b>	<b>HOUSING</b>						
5225-1200-0000	Rent - Housing	DCCS	95,477	325,000	29%	325,000	
5225-1210-0000	Housing - Other Income	DCCS	-	-	0%	-	
5225-2220-0000	Housing Operating Expenses	DCCS	-	(24,000)	0%	(35,000)	
5225-2230-0000	Housing - Repairs & Maintenance	DCCS	(159,043)	(270,000)	59%	(270,000)	
5225-2600-0000	Depn - Housing	MFA	-	(247,000)	0%	(217,169)	Change due to asset revaluation.
<b>5225-0002</b>	<b>HOUSING</b>		<b>(63,566)</b>	<b>(216,000)</b>	<b>29%</b>	<b>(197,169)</b>	
<b>5300-0003</b>	<b>COMMUNITY HEALTH PROMOTIONS</b>						
5300-1100-0000	Grant - Health Promotions Officer	DCCS	75,000	150,000	50%	150,000	Grant reduced for 2023 onwards.
5300-1105-0000	Checkup Aust - Queensland Mental Health Week Funding	DCCS				500	Grant funding for seniors event at Adavale
5300-2020-0000	National Dis. Ins. Scheme Officer	DCCS	(32,281)	(100,000)	32%	(100,000)	
5300-2200-0000	Heart of Australia Bus Visit	DCCS	-	(30,000)	0%	(30,000)	
5300-2240-0000	Health Promotions Officer Activities	DCCS	(59,529)	(173,000)	34%	(173,000)	
<b>5300-0003</b>	<b>COMMUNITY HEALTH PROMOTIONS</b>		<b>(16,810)</b>	<b>(153,000)</b>	<b>11%</b>	<b>(152,500)</b>	
<b>5500-0002</b>	<b>TOURISM</b>						
<b>5510-0003</b>	<b>ECONOMIC DEVELOPMENT &amp; PROMOTION</b>						
5510-2100-0000	Economic Development	MTED	(28,418)	(181,000)	16%	(181,000)	
5510-2120-0000	Economic Dev Training and Conferences	MTED	(5,532)	(5,000)	111%	(5,000)	
5510-2130-0000	Opal Fossicking Area	MTED	(4,194)	(5,000)	84%	(5,000)	
5510-2140-0000	Subscriptions and Memberships	MTED	(13,222)	(15,000)	88%	(15,000)	
5510-2150-0000	SWRED-Tourism Development	MTED	(5,337)	(59,000)	9%	(59,000)	
5510-2190-0000	Shop Front Upgrades	MTED	-	(50,000)	0%	(50,000)	
<b>5510-0003</b>	<b>ECONOMIC DEVELOPMENT &amp; PROMOTION</b>		<b>(56,702)</b>	<b>(315,000)</b>	<b>18%</b>	<b>(315,000)</b>	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments		
<b>5520-0003</b>	<b>VISITOR INFORMATION CENTRE</b>						
5520-1500-0000	Visitors Info Centre Sales	MTED	18,871	15,000	126%	30,000	Sales predicted to exceed original budget
5520-1505-0000	VIC - Quilpeta Sales	MTED	1,459				
5520-1510-0000	VIC Gallery Sales (GST Free)	MTED	377	10,000	4%	10,000	
5520-1515-0000	VIC Gallery Sales (GST)	MTED	-	-	0%	-	
5520-1520-0000	Visitors Information Centre Donation	MTED	1,045	500	209%	1,500	Donations expected to exceed original budget
5520-1530-0000	Bus Tour Fees	MTED	1,149	500	230%	2,000	Fees collected expected to exceed original budget
5520-2000-0000	VIC - Wages	MTED	(106,704)	(254,000)	42%	(254,000)	
5520-2110-0000	VIC - Exhibitions and Events	MTED	(663)	(10,000)	7%	(10,000)	
5520-2120-0000	VIC - Tourism Promotion	MTED	(19,300)	(60,000)	32%	(60,000)	
5520-2130-0000	VIC - Bus Tour	MTED	(483)	-	0%	-	
5520-2220-0000	VIC Operating Expenses	MTED	(29,884)	(39,000)	77%	(50,000)	Offset by increase in Info Centre Sales
5520-2230-0000	VIC - Repairs & Maintenance	MTED	(10,952)	(45,000)	24%	(45,000)	
5520-2510-0000	Artist Payments - Sales (GST Excl)	MTED	-	(8,000)	0%	(8,000)	
5520-2515-0000	Artist Payments - Sales (GST Incl)	MTED	-	(2,000)	0%	(2,000)	
5520-2600-0000	Depn - VIC	MFA	-	(46,000)	0%	(50,052)	
5521-1500-0000	VIC Outback Mates to NP Camping Perm	MTED	(106)	-	0%	-	
5522-1500-0000	VIC - Hell Hole Gorge Pass	MTED	123	2,000	6%	2,000	
<b>5520-0003</b>	<b>VISITOR INFORMATION CENTRE</b>		<b>(145,066)</b>	<b>(436,000)</b>	<b>33%</b>	<b>(433,552)</b>	
<b>5530-0003</b>	<b>TOURISM EVENTS &amp; ATTRACTIONS</b>						
5530-2100-0000	EVENT - Major Events Promotion	MTED	(467)	(15,000)	3%	(15,000)	
5531-1100-0000	Grant - Tourism Events	MTED	-	-	0%	-	
5531-2200-0000	EVENTS - Tourism Events	MTED	(1,123)	(82,500)	1%	(82,500)	
<b>5530-0003</b>	<b>TOURISM EVENTS &amp; ATTRACTIONS</b>		<b>(1,590)</b>	<b>(97,500)</b>	<b>2%</b>	<b>(97,500)</b>	
<b>5500-0002</b>	<b>TOURISM</b>		<b>(292,161)</b>	<b>(1,331,500)</b>	<b>22%</b>	<b>(1,319,661)</b>	
<b>5600-0002</b>	<b>ARTS &amp; CULTURE</b>						
<b>5610-0003</b>	<b>MUSEUMS</b>						
5610-2220-0000	Eromanga Living History Centre O&M	MTED	(4,457)	(13,000)	34%	(13,000)	
5610-2230-0000	Museum Operations & Maintenance	MTED	(620)	(5,000)	12%	(5,000)	
5610-2240-0000	Powerhouse Museum Operations	MTED	(1,832)	(4,500)	41%	(4,500)	
5610-2250-0000	Railway / Local History	MTED	(1,966)	(25,000)	8%	(25,000)	
5610-2260-0000	Eromanga Natural Hist. Museum Costs	MTED	(29,807)	(55,000)	54%	(55,000)	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		Resp. Off	2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
5610-2600-0000	Depn - Museum	MFA	-	(68,000)	0%	(224,923)	Increase due to asset revaluation and new assets.
<b>5610-0003</b>	<b>MUSEUMS</b>		<b>(38,682)</b>	<b>(170,500)</b>	<b>23%</b>	<b>(327,423)</b>	
<b>5630-0003</b>	<b>REGIONAL ARTS DEVELOPMENT FUNDING</b>						
5630-1100-0000	Grant - RADF	DCCS	-	25,000	0%	25,000	
5630-1110-0000	RADF Revenue 22/23	DCCS	25,000				
5630-1400-0000	RADF Earnback and Refunds	DCCS	-	-	0%	-	
5630-2180-0000	RADF Grant Expenditure	DCCS	(11,816)	(30,000)	39%	(30,000)	
5630-2190-0000	RADF Grant Expenditure 22/23	DCCS	(19,031)				
5630-2200-0000	RADF Meeting and Admin Costs	DCCS	-	-	0%	-	
<b>5630-0003</b>	<b>REGIONAL ARTS DEVELOPMENT FUNDING</b>		<b>(5,848)</b>	<b>(5,000)</b>	<b>117%</b>	<b>(5,000)</b>	
<b>5600-0002</b>	<b>ARTS &amp; CULTURE</b>		<b>(44,529)</b>	<b>(175,500)</b>	<b>25%</b>	<b>(332,423)</b>	
<b>5700-0002</b>	<b>LIBRARY SERVICES</b>						
5710-1100-0000	Grant - Library Operating Revenue	DCCS	-	1,000	0%	1,000	
5710-1120-0000	Grant - First Five Forever Program	DCCS	-	9,000	0%	9,000	
5710-1600-0000	Library Fees & Charges Revenue	DCCS	-	-	0%	-	
5710-2120-0000	First Five Grant - Library Exp	DCCS	(265)	(9,000)	3%	(9,000)	
5710-2220-0000	Library Operating Expenses	DCCS	(44,976)	(178,000)	25%	(178,000)	
5710-2330-0000	Library Repairs & Maintenance Expens	DCCS	(2,199)	(6,000)	37%	(6,000)	
5710-2600-0000	Depn - Library	MFA	-	(29,500)	0%	(26,778)	Change due to asset revaluation.
5711-1130-0000	Grant - Centrelink Access Point	DCCS	2,880	9,000	32%	9,000	
<b>5700-0002</b>	<b>LIBRARY SERVICES</b>		<b>(44,560)</b>	<b>(203,500)</b>	<b>22%</b>	<b>(200,778)</b>	
<b>5750-0002</b>	<b>DISASTER MANAGEMENT SERVICES</b>						
5750-1100-0000	Grant - Get Ready Queensland	DCCS	-	6,000	0%	\$6,000	
5750-2020-0000	Get Ready Qld Exp	DCCS	-	(6,000)	0%	(6,000)	
5750-2220-0000	Disaster Management Operations	CEO	-	(4,000)	0%	(4,000)	
<b>5750-0002</b>	<b>DISASTER MANAGEMENT SERVICES</b>		<b>-</b>	<b>(4,000)</b>	<b>0%</b>	<b>(4,000)</b>	
<b>5800-0002</b>	<b>PUBLIC SERVICES</b>						
<b>5810-0003</b>	<b>STATE EMERGENCY SERVICES</b>						
5810-1140-0000	Grant - QLD Emergency Services Funds	WHS	18,814	20,000	94%	20,000	
5810-2220-0000	Emergency Services Operations	WHS	(11,213)	(20,000)	56%	(20,000)	
5810-2600-0000	Depn - SES	WHS	-	(18,000)	0%	(18,000)	

# APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2023

		2022/23 Actual YTD (to 8 November 2022)	2022/23 Original Budget	%	2022/23 Quarter 1 Amended Budget	Comments
<b>5810-0003</b>	<b>STATE EMERGENCY SERVICES</b>	<b>7,600</b>	<b>(18,000)</b>	<b>-42%</b>	<b>(18,000)</b>	
<b>5820-0003</b>	<b>TELEVISION</b>					
5820-2230-0000	TV Maintenance & Repairs	DCCS (8,969)	(25,000)	36%	(25,000)	
5820-2600-0000	Depn - Satellite TV	MFA -	(25,000)	0%	(26,413)	Change due to asset revaluation.
<b>5820-0003</b>	<b>TELEVISION</b>	<b>(8,969)</b>	<b>(50,000)</b>	<b>18%</b>	<b>(51,413)</b>	
<b>5830-0003</b>	<b>CEMETERIES</b>					
5830-1500-0000	Burial Fees	DCCS -	2,000	0%	2,000	
5830-1510-0000	Grave Reservation Fee	DCCS 473	-	0%	-	
5830-2220-0000	Cemeteries Operations	DCCS (4,661)	(36,000)	13%	(36,000)	
5830-2230-0000	Cemeteries Maintenance	DCCS -	(3,000)	0%	(3,000)	
5830-2600-0000	Depn - Cemeteries Building	MFA -	(2,000)	0%	(2,138)	Change due to asset revaluation.
<b>5830-0003</b>	<b>CEMETERIES</b>	<b>(4,188)</b>	<b>(39,000)</b>	<b>11%</b>	<b>(39,138)</b>	
<b>5800-0002</b>	<b>PUBLIC SERVICES</b>	<b>(50,116)</b>	<b>(314,500)</b>	<b>16%</b>	<b>(313,329)</b>	
<b>5000-0001</b>	<b>COMMUNITY SERVICES</b>	<b>(605,656)</b>	<b>(2,644,000)</b>	<b>23%</b>	<b>(3,061,810)</b>	
<b>SURPLUS / (DEFICIT)</b>		<b>(1,340,294)</b>	<b>5,249,000</b>	<b>-26%</b>	<b>6,742,903</b>	

**FOR INFORMATION PURPOSES ONLY**  
**APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget**

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	2022/23 Quarter 1 Amended Budget	Total Project Budget	Comments
<b>0220-4500 Buildings &amp; Structures</b>							
0220-2201	CARRY-OVER: 2 X 4 Bedroom Houses Quilpie	N	26,000	874,000	1,002,000	1,002,000	Resolution No: (QSC138-08-22)
	2 x 5 Bedroom Houses Quilpie	N			1,035,000	1,035,000	Resolution No: (QSC138-08-22)
0220-2203	CARRY-OVER: 1 x 3 Bedroom House Eromanga	N	148,000	152,000	252,000	400,000	Includes fencing, carport etc
0220-2204	CARRY-OVER: ENHM - Stage 3	N	-	600,000			Committed through BBRF Application. Australian Government funding program not proceeding at this stage.
0220-2205	CARRY-OVER: TMR/QRA Office	N	2,000	148,000	148,000	150,000	Procurement delays.
0220-2206	CARRY-OVER: Quilpie Shire Admin Offices	R	-	10,000	10,000	10,000	
0220-2207	Council Housing Refurbishments	R	-	280,000	280,000	280,000	Annual Figure - Works to be completed when properties vacated. Incl \$30k rollover.
	Gyrca Housing Refurbishment	R	-	100,000	100,000	100,000	Annual Figure - Works to be completed when properties vacated.
	Adavale Work Camp Upgrade	U	-	20,000	20,000	20,000	Walkways upgrade, painting as needed
	Eromanga Work Camp Upgrade	U	-	50,000	50,000	50,000	Additional ensuite bedroom unit
	Cheepie Work Camp Upgrade	U	-	20,000	20,000	20,000	General painting and external repairs
	Quilpie Hall - Shower Block	N	-	100,000	100,000	100,000	Based on Eromanga upgrade
	Adavale Hall - Ground Upgrade	U	-	50,000	50,000	50,000	Upgrade to include drop point, additional cmaping spots, BBQ etc.
	Library - Airconditioner Replacement	R	-	30,000	30,000	30,000	
0220-2208	Townhouse Estate Development	N	100,000	7,852,000	7,852,000	7,952,000	
<b>Total</b>			<b>276,000</b>	<b>10,286,000</b>	<b>10,949,000</b>	<b>11,199,000</b>	
<b>0230-4500 Other Infrastructure</b>							
0230-2103	CARRY-OVER: Bi-centennial Upgrade	U	315,000	20,000	20,000	335,000	LRCIP 1 Carry Over
0230-2203	CARRY-OVER: River Walk Beautification	N	5,000	50,000	50,000	55,000	
0230-2205	CARRY-OVER: Toompine Playground / Shade Structure	N	65,000	25,000	25,000	90,000	
0230-2210	CARRY-OVER: Quilpie Cemetery Beautification	U	6,000	14,000	14,000	20,000	
0230-2213	CARRY-OVER: Adavale Museum	R	-	20,000	20,000	20,000	
0230-2218	CARRY-OVER: Park Seating at Council Facilities	U	-	12,000	12,000	12,000	and Eromanga
0230-2220	CARRY-OVER: Aerodrome Fuel Relocation	R	-	175,000	175,000	175,000	RFDS issues accessing fuel, relocate to east side of Taxiway.
	Rain Guages	N	-	45,000	45,000	45,000	Three gauges Eromanga, Adavale, Thylungra
	Opalopolis Park Upgrade - Stage 1	U	-	275,000	275,000	275,000	Town Hall Upgrade (as per Masterplan)
	Community Christmas Tree	R	-	35,000	35,000	35,000	
	Toompine Aerodrome Upgrade	U	-	85,000	85,000	85,000	Grading, runway lights, wind sock.
0230-2217	CARRY-OVER: Toompine Transfer Station	R	-	50,000	50,000	50,000	Transfer Station to replace Landfill
	Eromanga Transfer Station	R	-	50,000	50,000	50,000	Transfer Station to replace Landfill
	Adavale Transfer Station	R	-	50,000	50,000	50,000	Transfer Station to replace Landfill
	Bulloo Park / Galah St Irrigation	N	-	30,000	30,000	30,000	
	Mobilty Access Footpath - ENHM	N	-	25,000	25,000	25,000	
<b>Total</b>			<b>391,000</b>	<b>936,000</b>	<b>936,000</b>	<b>1,352,000</b>	

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
1,002,000	302,000		700,000	W4Q 21-24	30-Jun-24
1,035,000	1,035,000				
252,000	2,000		250,000	W4Q 21-24	30-Jun-24
148,000	148,000				
10,000	10,000				
280,000	150,000		130,000	W4Q 21-24	30-Jun-24
100,000	100,000				
20,000	20,000				
50,000	50,000				
20,000	20,000				
100,000	100,000				
50,000	50,000				
30,000	30,000				
7,852,000	5,660,000		2,192,000	LGGSP	
-					
<b>10,949,000</b>	<b>7,677,000</b>	<b>-</b>	<b>3,272,000</b>		
20,000	20,000				
50,000	50,000				
25,000	25,000				
14,000	14,000				
20,000	20,000				
12,000	12,000				
175,000	175,000				
45,000	45,000				
275,000	275,000				
35,000	35,000				
85,000	43,000		42,000	RAUP	
50,000	50,000				
50,000	50,000				
50,000	50,000				
30,000	30,000				
25,000	25,000				
<b>936,000</b>	<b>919,000</b>	<b>-</b>	<b>42,000</b>		

## APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	2022/23 Quarter 1 Amended Budget	Total Project Budget	Comments
<b>0240-4500 Plant &amp; Equipment</b>							
	CARRY-OVER: Replace Unit 93 - Ranger	R	-	61,000	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1103 - Ranger	R	-	61,000	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1104 - Ranger	R	-	61,000	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	CARRY-OVER: Replace Unit 1109 - Ranger	R	-	61,000	61,000	61,000	Ordered in 2021/22 - awaiting delivery.
	96 - Mitsubishi Fighter	R	-	140,000	140,000	140,000	Downsize Workshop Truck to smaller unit
	31 - SES Hilux Eromanga	R	-	65,000	65,000	65,000	State Government Funded
	3001 - Komatsu Grader	R	-	460,000	460,000	460,000	At end of productive work hours
	3200 - Ammann Roller	R	-	230,000	230,000	230,000	Poor condition presently
	134 - Ammann Roller	R	-	230,000	230,000	230,000	Poor condition presently
	67 - Tractor John Deere	R	-	60,000	60,000	60,000	
	68 - Honda Hustler Super Z	R	-	35,000	35,000	35,000	
	69 - Husqvarna Mower PZ 29D Zxero	R	-	30,000	30,000	30,000	
	NEW - Ryobi Electric Zero turn	N	-	10,000	10,000	10,000	
	1115 - Toyota Hilux (SES)	R	-	65,000	65,000	65,000	Pending Grant
	1105 - Toyota Hilux	R	-	55,000	55,000	55,000	
	1119 - Toyota Hilux	R	-	60,000	60,000	60,000	
	1113 - Toyota Prado	R	-	70,000	70,000	70,000	
	1116 - Toyota Prado	R	-	70,000	70,000	70,000	
	43 - Toyota Hi-Ace Bus	R	-	80,000	80,000	80,000	Move 5003 to Eromanga
	4502 - Honda CRF230F	R	-	8,000	8,000	8,000	
	4505 - Can-Am Defender	R	-	25,000	25,000	25,000	
	4170 - Generator	R	-	80,000	80,000	80,000	Sewerage Pump Station - SEW-Q-SPS01-
	323 - Concrete Crew Trailer	R	-	15,000	15,000	15,000	
	401 - Diesel Fuel Tanker	R	-	25,000	25,000	25,000	
	325 - Fuel Trailer Adavale	R	-	25,000	25,000	25,000	
	251 - Generator	R	-	15,000	15,000	15,000	
	252 - Generator	R	-	15,000	15,000	15,000	
	NEW - Gypsum Spreader	N	-	15,000	15,000	15,000	
2023/24 Cost	3401 - Bobcat skidsteer S770	R	-	150,000	150,000	150,000	2023/24 Budget - Order in 2023
2023/24 Cost	130 - Tractor John Deere	R	-	90,000	90,000	90,000	
2023/24 Cost	4001 - Toro Zero Turn Mower	R	-	30,000	30,000	30,000	
2023/24 Cost	4002 - Hustler 0 Turn	R	-	18,000	18,000	18,000	
2023/24 Cost	2600 - Tandem Axel Dolly	R	-	40,000	40,000	40,000	
2023/24 Cost	2601 - Side Tipper - Second Hand	R	-	160,000	160,000	160,000	
2023/24 Cost	220 - Side Tipper	R	-	160,000	160,000	160,000	PLANT070
2023/24 Cost	2000 - Mitsubishi Fuso Canter	R	-	100,000	100,000	100,000	
2023/24 Cost	2001 - Mitisubishi Fuso canter	R	-	100,000	100,000	100,000	
2023/24 Cost	95 - Mitisubishi Fighter 1224	R	-	200,000	200,000	200,000	
2023/24 Cost	50 - Kenworth T650	R	-	370,000	370,000	370,000	Deferred previously due to engine rebuild
2023/24 Cost	1117 - Toyota Landruiser Ute	R	-	75,000	75,000	75,000	
2023/24 Cost	1118 - Toyota Landcruiser Ute	R	-	75,000	75,000	75,000	
2023/24 Cost	4501 - Suzuki DR200	R	-	6,000	6,000	6,000	
2023/24 Cost	4103 - Kubota 50kva Eromanga	R	-	60,000	60,000	60,000	
2023/24 Cost	221 - Skid Steer Trailer	R	-	25,000	25,000	25,000	
2023/24 Cost	331 - Double Drum Roller Trailer	R	-	20,000	20,000	20,000	
2023/24 Cost	312 - Concrete Batching Plant	R	-	50,000	50,000	50,000	
2023/24 Cost	326 - Fuel Trailer	R	-	25,000	25,000	25,000	
	86 - Liberty Water Tanker	R	-		137,000	137,000	Fatigue cracks and nearing end of useful life
<b>Total</b>			<b>-</b>	<b>3,881,000</b>	<b>4,018,000</b>	<b>4,018,000</b>	
<b>0260-4500 Roads</b>							
0260-2209	CARRY-OVER: Eromanga Kerb	U	-	110,000	110,000	110,000	Install Kerb along Main Street - Eromanga
	CARRY-OVER: Telephone Bore / Cooma Road	N	-	220,000	220,000	220,000	Install new causeways.
	Donald Street Carpark	N	-	5,000	5,000	5,000	Eromanga State School

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
61,000	61,000				
61,000	61,000				
61,000	61,000				
61,000	61,000				
140,000	100,000	40,000			
65,000	16,000	20,000	29,000	SES	30-June-2023
460,000	310,000	150,000			
230,000	200,000	30,000			
230,000	200,000	30,000			
60,000	55,000	5,000			
35,000	30,000	5,000			
30,000	25,000	5,000			
10,000	10,000				
65,000	16,000	20,000	29,000	SES	
55,000	45,000	10,000			
60,000	30,000	30,000			
70,000	45,000	25,000			
70,000	45,000	25,000			
80,000	73,000	7,000			
8,000	5,000	3,000			
25,000	19,000	6,000			
80,000	65,000	15,000			
15,000	14,000	1,000			
25,000	23,000	2,000			
25,000	24,500	500			
15,000	14,000	1,000			
15,000	14,000	1,000			
15,000	15,000				
150,000	120,000	30,000			
90,000	80,000	10,000			
30,000	25,000	5,000			
18,000	16,000	2,000			
40,000	35,000	5,000			
160,000	145,000	15,000			
160,000	145,000	15,000			
100,000	65,000	35,000			
100,000	65,000	35,000			
200,000	170,000	30,000			
370,000	220,000	150,000			
75,000	35,000	40,000			
75,000	35,000	40,000			
6,000	3,000	3,000			
60,000	60,000				
25,000	23,000	2,000			
20,000	19,000	1,000			
50,000	50,000				
25,000	24,500	500			
137,000	137,000	40,000			
<b>4,018,000</b>	<b>3,110,000</b>	<b>890,000</b>	<b>58,000</b>		
<b>0260-4500 Roads</b>					
110,000	110,000				
220,000	76,000		144,000	R2R 21/22	30-Jun-23
5,000	-		5,000	R2R	30-Jun-23



## APPENDIX B : Quilpie Shire - 2022/23 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2022	Original Budget 2022/23	2022/23 Quarter 1 Amended Budget	Total Project Budget	Comments
	Coonaberry Creek Reseal	R	-	115,000	115,000	115,000	Reseal - Chainage 0.0 - 1.251, 22.251 - 23.501, 32.827 - 32.859
	Eagle Drive Reseal	R	-	45,000	45,000	45,000	Reseal
	Quarrion Street Reseal	R	-	120,000	120,000	120,000	Reseal
	Adavale Link Road	N	-	46,000	46,000	46,000	Sealing / upgrade works.
	Unallocated	R	-	561,000	561,000	561,000	Causeways / sealing to accompany flood restoration.
	Quilpie Aerodrome Pavement Reconstruction	R	-	1,832,000	1,832,000	1,832,000	Existing layout only; no extension.
<b>Total</b>			<b>-</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	
<b>0270-4500 Water Infrastructure</b>							
	Quilpie Water Main Upgrade	R	-	400,000	400,000	400,000	Quarrion Street Sommerfield Road to Chulungra Street
	Toompine Bore Replacement	R	-	780,000	780,000	780,000	Funded by BoR grant with landholders to be invoiced for agreed contributions.
			-			-	
<b>Total</b>			<b>-</b>	<b>1,180,000</b>	<b>1,180,000</b>	<b>1,180,000</b>	
<b>0280-4500 Sewerage Infrastructure</b>							
	Quilpie Sewerage Treatment Plant - Design		-	478,000	478,000	478,000	
<b>Total</b>			<b>-</b>	<b>478,000</b>	<b>478,000</b>	<b>478,000</b>	

**667,000    19,815,000    20,615,000    21,281,000**

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
115,000	-		115,000	R2R	30-Jun-23
45,000	-		45,000	R2R	30-Jun-23
120,000	-		120,000	R2R	30-Jun-23
46,000	-		46,000	R2R	30-Jun-23
561,000	-		561,000	R2R	30-Jun-23
1,832,000	49,000		1,783,000	LRCIP 3	30-Jun-23
<b>3,054,000</b>	<b>235,000</b>	<b>-</b>	<b>2,819,000</b>		
<b>0270-4500 Water Infrastructure</b>					
400,000	400,000				
720,000	50,000		670,000	BOR - 6	30-June-2024
60,000	-		60,000	Donations	
<b>1,180,000</b>	<b>450,000</b>	<b>-</b>	<b>730,000</b>		
<b>0280-4500 Sewerage Infrastructure</b>					
478,000	178,000		300,000	BOR - 6	30-June-2024
<b>478,000</b>	<b>178,000</b>	<b>-</b>	<b>300,000</b>		
<b>20,615,000</b>	<b>12,569,000</b>	<b>890,000</b>	<b>7,221,000</b>		

# F.03 Revenue Policy

- 1 OBJECTIVE** ..... ERROR! BOOKMARK NOT DEFINED.
- 2 SCOPE** ..... **1**
- 3 STATEMENT**..... **1**
  - 3.1 Introduction ..... 1
  - 3.2 Making and Levying Rates and Charges ..... 2
  - 3.3 Granting of Rebates and Concessions..... 3
  - 3.4 Recovery of Outstanding Rates and Charges ..... 4
  - 3.5 Charges for Council Services and Facilities ..... 4
  - 3.6 Funding of New Development ..... 5
- 4 DEFINITIONS**..... **5**
- 5 RELATED POLICES | LEGISLATION | OTHER DOCUMENTS**..... **5**

Date Adopted by Council	21 June 2022	Council Resolution No.	QSC077-06-22
Effective Date	01 July 2022	Review Date	
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.03	IX Reference	
Version Number	V1	16-Jun-15	Developed and adopted
	V2	08-Jul-16	Reviewed and adopted
	V3	14-Jul-17	Reviewed and adopted
	V4	22-Jun-18	Reviewed and adopted
	V5	14-June-19	Reviewed and adopted
	V6	12-June-20	Reviewed, updated and adopted
	V7	09-Jul-21	Reviewed, updated and adopted
	V8	21-Jun-22	Reviewed, updated and adopted

- CEO Chief Executive Officer
- DCEO/DCCS Deputy CEO / Director Corporate & Community Services
- DES Director Engineering Services
- MFA Manager Finance and Administration

## 1 OBJECTIVE

The objective of this policy is to comply with the requirements of Chapter 4, Part 1 and Part 2 of the *Local Government Act 2009* and Section 169 (2) (c) and Section 193 of the *Local Government Regulation 2012* by setting out:

- (a) the principles which Council intends to apply for the 2022/23 financial year for:
  - levying rates and charges;
  - granting concessions for rates and charges;
  - recovering overdue rates and charges;
  - cost-recovery methods; and
- (b) the purpose of concessions for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## 2 SCOPE

This policy applies to all rates and charges levied by Council. It applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges.

## 3 STATEMENT

### 3.1 INTRODUCTION

In accordance with the provisions of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council is required to prepare and adopt by resolution a Revenue Policy.

Council's Revenue Policy is based on the following principles:

- Transparency – by communicating the Council's charging processes and each ratepayer's responsibility under the rating system; and
- Efficiency – by having a rating regime that is cost effective to administer; and
- Fairness and equity - by ensuring the consistent application of lawful rating and charging principles, and taking into account all relevant considerations; and
- Flexibility - to take account of changes in the local economy, extraordinary circumstances and impacts that different industries may have on Council infrastructure and service delivery; and
- Sustainability – to support the strategic plans for the delivery of infrastructure and services identified in Council's short, medium and long term planning.

Council will apply these principles when:

- Making rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rating concessions;
- Charging for Council services and facilities;
- Funding Council infrastructure; and
- Charging for business activities (subject to the National Competition Policy) where relevant.

## **3.2 MAKING AND LEVYING RATES AND CHARGES**

### **3.2.1 General Rates**

General Rates are set each financial year to assist Council in raising sufficient revenue to provide services and facilities to the community. Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of expenditure to provide the necessary services and facilities and has therefore adopted a system of differential general rating to meet its needs.

### **3.2.2 Differential General Rates**

Council considers that the use of differential general rates allows the following factors to be taken into account in determining how general rate revenue is to be raised, which would not be possible if only one general rate were adopted:

- (a) the relative effects of various land uses on the requirements for, level of, and the cost of providing Council facilities and services'
- (b) movements and variations in the Unimproved Capital Value (UCV) both within categories and between categories of land use which affect the level of rates and issues such as 'fairness and equity';
- (c) location and access to services; and
- (d) the amount of the Unimproved Capital Value (UCV) and the rate payable.

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

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

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council will apply a minimum rate to each differential rating category.

### **3.2.3 Utility Charges – Water, Sewerage and Waste Management Services**

In general, Council will be guided by the principle of user pays in the making of charges that relate to the provision of water, sewerage and waste management services.

Wherever possible, those receiving the benefits of a utility service will pay for the service received through the relevant utility charges. Council will annually review its utility charges and other fees for service to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the service.

### **3.2.4 Special and Separate Rates and Charges**

Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayer.

### 3.3 GRANTING OF REBATES AND CONCESSIONS

#### 3.3.1 Guiding Principles

In accordance with Chapter 4 Part 10 of the *Local Government Regulation 2012* Council may grant a concession for rates and charges. In exercising these concession powers Council will be guided by the principles of equity and transparency by:

- Applying the same treatment to ratepayers with similar circumstances;
- Making clear the requirements necessary to receive concessions;
- Communicating the concessions available and raising awareness with ratepayers and groups of ratepayers that may qualify for concessions; and

Council may give consideration to granting a class concession in the event the State Government declares all or part of the local government area a natural disaster area.

#### 3.3.2 Purpose of Concessions

In accordance with Section 120 (1) of the *Local Government Regulation 2012*, Council may grant a concession in 2022/23 for the owner of categories, or in some circumstances occupier categories, and properties used for the listed purposes.

##### (a) Pensioner Concession

Eligible pensioners as defined in Schedule 8 of the *Local Government Regulation 2012* may be granted a concession on general rates and utility charges. The purpose of the concession for pensioners is to assist pensioner land owners to remain in their own home by reducing the financial impact of rates and charges.

##### (b) Hardship Concession

Council may grant a concession where it can demonstrate that the payment of the rates and charges will cause the owner hardship (see section 120 (1) (c) of the *Local Government Regulation 2012*).

##### (c) Waste Management Concessions

Council may grant a concession on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*).

##### (d) Not for Profit Community Organisation Concession

In accordance with Section 120 (1) (b) of the *Local Government Regulation 2012*, a concession may be granted if Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

The purpose of these concessions is to encourage and support not-for-profit and charitable organisations where the land use is considered to contribute to the health and well-being of the community and the social enrichment of residents.

##### (e) Other Concessions

Council will receive and consider applications from ratepayers where Council is satisfied that the application meets the eligibility criteria as provided for in section 120 (1) of the *Local Government Regulation 2012*. Applications for concessions will be considered by Council on their individual merits having regard to sections 119 to 126 of the *Local Government Regulation 2012*.

### 3.4 RECOVERY OF OUTSTANDING RATES AND CHARGES

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

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

- Fairness and equity - by treating all ratepayers in similar circumstances in the same manner and by having regard to their capacity to pay;
- Transparency - by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations; and
- Efficiency – by making the process used to recover outstanding rates and charges clear, simple to administer and cost effective.

### 3.5 CHARGES FOR COUNCIL SERVICES AND FACILITIES

There are broadly two types of fees and charges:

1. Cost Recovery (regulatory) fees and charges; and
2. Other (commercial) fees and charges.

#### 3.5.1 Cost Recovery (Regulatory) Fees and Charges

**(Section 97 of the *Local Government Regulation 2012*)**

These are fees under a local law or a resolution, which involve:

- (a) an application for the issue or renewal of a license, permit, registration or other approval under a Local Government Act (an application fee); or
- (b) recording a change of ownership of land; or
- (c) giving information kept under a Local Government Act.

A cost recovery fee must not be more than the cost to Council of taking the action for which the fee is charges.

Whilst Council notes that, pursuant to Section 97 of the *Local Government Act 2009*, it may introduce a tax component into a regulatory fee in order to achieve a social or other objective, it is not Council's intention to encompass a tax in any regulatory fee.

Accordingly, Council will not recover more than the cost of administering the regulatory regime.

#### 3.5.2 Other Commercial Fees and Charges

Council will apply, as a minimum and as far as practicable, the principle of full cost recovery (including overheads) in setting charges for services and facilities. Council may consider granting concessions (fee waivers) for community or non-profit organisations.

Council may give consideration to charging at less than the full cost of the service or facility when it considers it appropriate to do so in order to achieve social, economic or environmental goals.

Where the service or facility supplied is of a commercial nature, Council may give consideration to including a return on investment element in the charge. Such consideration will be made on a case by case basis.

### 3.6 FUNDING OF NEW DEVELOPMENT

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

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

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

## 4 DEFINITIONS

<b>Council</b>	Quilpie Shire Council
<b>Act</b>	<i>Local Government Act 2009</i>
<b>Regulation</b>	<i>Local Government Regulation 2012</i>
<b>Pensioner</b>	Refer to Council's Rates and Utility Charges – Pensioner Rebate and Concession Policy

## 5 LEGISLATION | RELATED POLICIES | OTHER DOCUMENTS

*Local Government Act 2009*

*Local Government Regulation 2012*

<b>IX #</b>	<b>Details</b>
91650	F.04 Revenue Statement
91118	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
213353	Schedule of Fees and Charges

## F.04 Revenue Statement

<b>1</b>	<b>OBJECTIVE</b> .....	<b>1</b>
<b>2</b>	<b>BACKGROUND</b> .....	<b>1</b>
<b>3</b>	<b>SCOPE</b> .....	<b>1</b>
<b>4</b>	<b>LEGISLATIVE CONTEXT</b> .....	<b>1</b>
<b>5</b>	<b>MAKING AND LEVYING OF RATES AND CHARGES</b> .....	<b>2</b>
5.1	Overview .....	2
5.2	Making and Levying of General Rates Rationale.....	3
5.3	Differential General Rating Categories .....	3
5.4	Differential General Rate and Minimum General Rate.....	5
5.5	Objection against Categorisation .....	5
5.6	Rateable Value of Land .....	6
5.7	Limitation of Increase in Rates.....	6
5.8	General Rates Exemption.....	6
5.9	Separate Rates and Charges .....	7
5.10	Special Rates and Charges .....	7
5.11	Utility Charges .....	7
5.12	Issue of Rates.....	11
5.13	Payment Period .....	11
5.14	Interest on Arrears .....	11
5.15	Prompt Payment Discount .....	11
5.16	Payment in Advance.....	11
5.17	Recovery of outstanding Rates and Charges.....	11
5.18	Concessions .....	11
<b>6</b>	<b>COST RECOVERY FEES AND COMMERCIAL CHARGES</b> .....	<b>16</b>
<b>7</b>	<b>BUSINESS ACTIVITY FEES</b> .....	<b>16</b>
<b>8</b>	<b>STATE GOVERNMENT SUBSIDIES AND LEVIES</b> .....	<b>16</b>
8.1	State Government Pensioner Rate Subsidy Scheme .....	16
8.2	Emergency Management Levy.....	16
8.3	Other Levies .....	17
<b>9</b>	<b>RELATED POLICIES   LEGISLATION   OTHER DOCUMENTS</b> .....	<b>17</b>
	<b>APPENDIX 1- WILD DOG CONTROL SPECIAL RATE – OVERALL PLAN</b> .....	<b>18</b>

Date Adopted by Council	6 July 2022	Council Resolution No.	QSC087-07-22
Effective Date	01 July 2022	Review Date	By 31 July 2023
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.04	IX Reference	91650
Version Number	V9	6 July 2022	Reviewed, updated, and adopted



CEO	Chief Executive Officer
DCEO/DCCS	Deputy CEO/Director Corporate & Community Services
DES	Director Engineering Services
MFA	Manager Finance and Administration

## 1 OBJECTIVE

Council's Revenue Statement for 2022/23 inclusive of Appendix 1, has been prepared in accordance with section 172 of the *Local Government Regulation 2012*, to outline:

- the measures Council has adopted for raising revenue;
- the rates and charges to be levied in the financial year;
- the concessions for rates and charges to be granted;
- the limit on increases to rates and charges;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- the criteria used to decide cost recovery fees; and
- the criteria used to determine charges for business activities (where applicable).

The Revenue Statement is part of Council's financial management system and forms part of the annual budget adopted by Council – in accordance with section 104 (5)(a)(iv) of the *Local Government Act 2009* and section 169(2)(b) of the *Local Government Regulation 2012*.

This document should be read in conjunction with Council's Revenue Policy. Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

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

## 2 BACKGROUND

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Quilpie Shire as a whole. In deciding how revenue is raised Council has had regard to the principles set out in Council's Revenue Policy.

## 3 SCOPE

This Revenue Statement, adopted as part of the Budget at the Special Meeting of Council held on 6 July 2022, applies to the financial year from 1 July 2022 to 30 June 2023.

## 4 LEGISLATIVE CONTEXT

Section 170 of the *Local Government Regulation 2012* provides:

- 1) A local government must adopt its budget for a financial year.
  - a) after 31 May in the year before the financial year; but
  - b) before –
    - i) 1 August in the financial year; or
    - ii) a later day decided by the Minister.

2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.

3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.

4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect –

a) section 169;

b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Section 172 of the Local Government Regulation 2012 provides:

1) The revenue statement for a local government must state –

a) if the local government levies differential general rates –

- i) the rating categories for rateable land in the local government area; and
- ii) a description of each rating category; and

b) if the local government levies special rates or charges for a joint government activity - a summary of the terms of the joint government activity; and

c) if the local government fixes a cost-recovery fee - the criteria used to decide the amount of the cost-recovery fee; and

d) if the local government conducts a business activity on a commercial basis - the criteria used to decide the amount of the charges for the activity's goods and services.

2) Also, the revenue statement for a financial year must include the following information for the financial year –

a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –

- i) the rates and charges to be levied in the financial year; and
- ii) the concessions for rates and charges to be granted in the financial year;

b) whether the local government has made a resolution limiting an increase of rates and charges.

Making And Levying Of Rates And Charges

#### 4.1 OVERVIEW

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's Revenue Statement are therefore based on a combination of specific user charges, separate charges, a special charge and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following:

- i) Council's legislative obligations;
- ii) the needs and expectations of the general community;

- iii) the expected cost of providing services; and
- iv) equity - namely, ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

#### 4.2 MAKING AND LEVYING OF GENERAL RATES RATIONALE

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

Under State legislation, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands, however that would be inequitable because of the considerable diversity in the Quilpie Shire region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities.

To provide a more equitable and reasonable basis for its revenue raising, Council has adopted a rating system that takes into account a combination of differential general rates, specific user charges and special rates.

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

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

#### 4.3 DIFFERENTIAL GENERAL RATING CATEGORIES

The differential rating categories have been determined having regard to:

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

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

- a) There will be 15 categories of rateable land for 2022/23 as stated and described in **Table 1**;
- b) The description of each of the rating categories of rateable land in the local government area is set out in **Table 1**;
- c) The differential general rate, limitation on increase and minimum general rate to be levied for each of the 15 differential general rating categories are detailed in **Table 2**.

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council had delegated to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

Category	Category Name	Category Description
1	Town of Quilpie - Residential <1Ha	Land, less than 1 Hectare in size, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
2	Town of Quilpie - Residential 1 to 10Ha	Land, 1 Hectare or more in size, but less than 10Ha, within the township of Quilpie primarily used, or capable of being used, in whole or in part, for residential purposes which is or can be serviced with urban infrastructure.
3	Town of Quilpie - Commercial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in part, for commercial purposes which is or can be serviced with urban infrastructure.
4	Town of Quilpie - Industrial	Land within the township of Quilpie primarily used, or capable of being used, in whole or in part, for industrial purposes which is or can be serviced with urban infrastructure.
5	Township of Eromanga	Land within the township of Eromanga used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure, other than land used for grazing, agriculture, petroleum, mineral or extractive industry production.
6	Other Rural Towns	Land within the townships of Adavale, Toompine or Cheepie used, or capable of being used, in whole or in part, for residential, commercial or industrial purposes which is or can be serviced with urban infrastructure.
7	Opal Mines	Land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> used either for the purpose of extracting opals or for the purposes of extracting other precious metals and / or gemstones on a non-industrial scale.
8	Other	Land not included in any other category.
9	Rural - Pumps and Bore Sites	Land primarily used for the purposes of operating pumps or bore sites.
10	Rural and Residential Land - 10 to 100Ha	Land, 10Ha or more, but less than 100Ha in size, used, or capable of being used, in whole or in part, for residential, grazing, agriculture and not included in any other category.
11	Rural - Grazing and Agriculture ≥100Ha	Land, 100Ha or greater in size, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture and not included in any other category.
12	Rural - Carbon Credits	Rural land, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture that has been issued with Carbon Credit Units.

Category	Category Name	Category Description
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land the subject of a tenure held under the <i>Mineral Resources Act 1989</i> , the <i>Petroleum Act 1923</i> or the <i>Petroleum and Gas (Production and Safety) Act 2004</i> , other than land included in category 7.
15	Oil Distillation / Refining	Land primarily used for, or used in association or connection with the:- <ul style="list-style-type: none"> <li>- distillation of crude oil or natural gas; or</li> <li>- storage or transport of crude oil or natural gas.</li> </ul>

#### 4.4 DIFFERENTIAL GENERAL RATE AND MINIMUM GENERAL RATE

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum differential general rate to be made and levied for each differential general rate category is as detailed in **Table 2**.

**TABLE 2 – MINIMUM AND GENERAL RATE (cents in the dollar)**

Category	Description	Minimum	General Rate (cents in the dollar)	Limitation (cap)
1	Town of Quilpie - Residential <1Ha	\$388.12	2.73146	Does not apply
2	Town of Quilpie - Residential 1 to 10Ha	\$388.12	1.85886	Does not apply
3	Town of Quilpie - Commercial	\$388.12	3.21844	Does not apply
4	Town of Quilpie - Industrial	\$388.12	2.90938	Does not apply
5	Town of Eromanga	\$388.12	5.99854	Does not apply
6	Other Rural Towns	\$341.56	73.83784	Does not apply
7	Opal Mines	\$382.96	40.62262	Does not apply
8	Other	\$599.26	45.50854	Does not apply
9	Rural - Pumps and Bore Sites	\$327.06	43.70266	Does not apply
10	Rural and Residential Land - 10 to 100Ha	\$319.82	2.17494	Does not apply
11	Rural Land ≥100Ha	\$319.82	1.43886	100%
12	Rural Land - Carbon Credits	\$319.82	1.43886	100%
13	Transformer Sites	\$387.10	3.42212	Does not apply
14	Mining and Oil Production	\$48,801.00	168.00000	40%
15	Oil Distillation / Refining	\$34,448.00	166.26580	Does not apply

#### 4.5 OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed that they have the right to object to the category their land is included in. All objections shall be in writing

to the Chief Executive Officer and the only basis for objection shall be that at the date of issue of the rate notice the land should belong to a different rating category.

#### 4.6 RATEABLE VALUE OF LAND

To determine the rateable value of land, Council uses the unimproved value or site value as advised by the Department of Resources. The last valuation of the Quilpie shire was carried out in 2021 with the valuation being effective from 30 June 2021.

#### 4.7 LIMITATION OF INCREASE IN RATES

Under the provision of section 116 of the *Local Government Regulation 2012* Council has resolved to apply limitations of increases to general rates (capping) to the following differential rate categories for the 2022/23 financial year in the percentages listed below:

- Category 11 - Rural Land  $\geq$ 100Ha: 100%
- Category 12 - Rural Land – Carbon Credits: 100%
- Category 14 - Mining and Oil Production: 40%

Capping will only apply to land that remains in the same class of category in 2022/23, with the exception of those assessments moving into Category 12 - Rural Land – Carbon Credits or to those assessments that are rolled into a new category as part of a same whole of category (amalgamation) movement. Capping will be applied and removed on a whole year basis only, where applicable, and adjustments will not be applied for part of a year.

For the avoidance of doubt, the limitation of increase in the differential general rate will not apply to land where:

- there has been a change in the differential general rating category during the 2022/23 financial year;
- the differential general rating category of the land in 2021/22 financial year, changes in the 2022/23 financial year;
- the rateable assessment is levied the minimum differential general rate for the 2022/23 financial year;
- there has been a change in the area of the lot/s comprising the rateable assessment during the current or previous financial year (including, for example, by way of amalgamation or separation of rateable assessments);
- the general rate was calculated on a valuation to which section 50 of the *Land Valuation Act 2010* applied (i.e. developers' concession);
- the general rate was calculated on a valuation issued pursuant to section 274 of the *Land Valuation Act 2010* (i.e. offset valuation); or
- there has been a change in the valuation of the rateable assessment, (other than the revaluation of the whole of the region) during the current or previous financial year.

#### 4.8 GENERAL RATES EXEMPTION

Section 93 of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* detail land which is exempt from rating. In applying these exemptions Council will be guided by the principles outlined in the Revenue Policy and shall raise awareness of the exemptions with target groups that may qualify for these exemptions.

#### 4.9 SEPARATE RATES AND CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

For the 2022/23 financial year, Council does not intend to levy separate rates and charges.

#### 4.10 SPECIAL RATES AND CHARGES

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

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

For the 2022/23 financial year, Council intends to levy the following special rate:

##### 4.10.1 Wild Dog Control Special Rate

Pursuant to section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the 'Wild Dog Control Special Rate' on all rateable rural land outlined the Table 3 below. The special rate will fund the cost of one coordinated wild dog baiting program across the Quilpie shire..

The special rate to be made and levied for each differential rate category, and the minimum amount of the special rate to be fixed, is as follows:

**TABLE 3 – WILD DOG CONTROL SPECIAL RATE – MINIMUM AND CENTS IN THE DOLLAR**

Category	Description	Minimum	Wild Dog Control Special Rate (cents in the dollar)
11	Rural Land ≥ 100Ha	\$100.00	0.0800
12	Rural Land - Carbon Credits	\$100.00	0.0800

#### 4.11 UTILITY CHARGES

Council levies utility charges for the provision of waste management, sewerage and water services on each assessment to which these services are supplied, or are capable of being supplied. In accordance with section 99 of the *Local Government Regulation 2012* the following utility charges be made and levied for the year ending 30 June 2023.

##### 4.11.1 Water and Sewerage

For water and sewerage, a specific number of "charging units" is assessed for each category of land use (Table 5) and a dollar charge per unit (Table 4) is set by the Council annually at its budget meeting.

Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each

ratepayer's likely water usage by determining the average amount of water used for each different land use referred to below.

For the 2022/23 financial year, the applicable charging units are as follows:

**TABLE 4 – WATER AND SEWERAGE CHARGE PER UNIT**

Utility Charge	Charge per Unit
Sewerage	\$15.16
Water	\$15.84

**TABLE 5 – WATER AND SEWERAGE CHARGING UNIT SCHEDULE**

Description (Land Use Category)	Sewerage Charging Units	Water Charging Units
Vacant land – infrastructure	15	15
Occupied residential land (includes one pedestal)	30	30
▪ For each extra pedestal	5	5
Occupied residential land – Cheepie		40
Flat, unit, aged persons home (each unit)	20	20
Motel (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	5	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
Fire Brigade/SES	15	150
Church and residence (includes one pedestal/cistern)	30	30
▪ For each extra pedestal/cistern	5	5
Other businesses (includes one pedestal/cistern)	25	25
▪ For each extra pedestal/cistern	5	5
Other businesses with attached dwelling	30	30
School (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
CWA, cultural society, non-profit	20	20
Convent, church and residence (includes one pedestal/cistern)	30	30
▪ For each extra pedestal/cistern	5	5
Railway station yards		100
Trucking yards		100
Swimming pool	200	200



Description (Land Use Category)	Sewerage Charging Units	Water Charging Units
John Waugh Park	300	600
Bulloo Park	300	600
Shire Office - including library and public toilets (includes two pedestals/cisterns)	20	20
▪ For each extra pedestal/cistern	10	10
Median strips		600
Wash-Down Bay – Quilpie		100
Industrial land		30
Rural and Residential land with no sewerage or waste management service and outside the service area		30
Bowling Green		100
Caravan Park	300	300
Refinery (includes one pedestal/cistern)	30	450
▪ For each extra pedestal/cistern	5	
Oil Washdown – Eromanga		120

#### Sewerage charging:

Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot according to the applicable land use category in Table 5.

For example - a house and vacant lot together; the 'occupied residential land' land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the 'vacant land – infrastructure' land use category is levied for the vacant lot.

Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one sewerage charge according to the relevant land use category in Table 5.

A separate charge for trade waste shall be applied to those properties with a Trade Waste License/Approval – refer to Council's Register of Cost-Recovery Fees and Commercial Charges.

#### Water charging:

Where multiple lots are included on one Rate Assessment, a water charge will apply for each lot according to the applicable land use category in Table 5.

For example - a house and vacant lot together; the relevant 'occupied residential land' land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the 'vacant land – infrastructure' land use category is levied for the vacant lot.

Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one water charge according to the relevant land use category in Table 5.

#### 4.11.2 Waste Management

##### 4.11.2.1 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGE

Council shall levy a waste management utility charge for the 2022/23 financial year for the removal and disposal of kerbside refuse (approved waste that can be disposed in a 240L Council supplied bin), which shall be called the Refuse Removal and Disposal Service Charge.

The Refuse Removal and Disposal Service Charge shall be levied on:

- (a) Each rateable assessment comprising a house, unit or other residential dwelling, designed for separate residential occupation and whether occupied or not;
- (b) Each rateable assessment comprising a commercial or industrial use receiving, or capable of receiving, Council's kerbside waste collection service;
- (c) Any other rateable assessment receiving Council's kerbside waste collection service; and
- (d) All other properties receiving a receiving Council's kerbside waste collection service where the owner or occupier has requested that service.

Council's base kerbside waste collection service consists of one 240L general waste bin collected once per week. An owner of rateable land in or around the township of Quilpie may request up to three collections (generally Monday, Wednesday & Friday) per week as approved by the Chief Executive Officer. Each additional collection shall attract an additional charge as per Table 6 below. An owner of rateable land in or around the township of Eromanga may request one collection (generally Tuesday) per week.

Additional bins may be requested by a person or entity levied a Refuse Removal and Disposal Service Charge. Additional Bins will have the same number of collections charged as the First Bin and shall attract an additional charge as per Table 6 below.

Refuse Removal and Disposal Service Charges for 2022/23 are:

**TABLE 6 – ANNUAL CHARGE**

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	<b>1</b>	\$577	\$298
	<b>2</b>	\$875	\$596
	<b>3</b>	\$1,173	\$894

##### 4.11.2.2 WASTE MANAGEMENT LEVY

Pursuant to section 99 of the Regulation, Council will make and levy a utility charge for the 2022/23 financial year (to be known as the "Waste Management Levy") in the sum of \$156 per rateable assessment on all rateable land in the Shire that is not charged a Refuse Removal and Disposal Service Charge.

This utility charge will fund:

- (a) the residual cost of waste facilities and services which are not met from the Refuse Removal and Disposal Service Charge and other related fees and charges collected on a user pays basis; and
- (b) meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

#### 4.12 ISSUE OF RATES

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March this financial year.

#### 4.13 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty-one (31) calendar days after the notice has been issued, except when otherwise determined by Council.

#### 4.14 INTEREST ON ARREARS

Council has decided that, pursuant to section 133 of the *Local Government Regulation 2012*, interest is payable on overdue rates and charges from the day rates and charges become overdue. Interest will be at a rate of eight percent (8%) per annum compounding on daily balances.

#### 4.15 PROMPT PAYMENT DISCOUNT

Council has decided that in accordance with section 130 of the *Local Government Regulation 2012*, a discount of ten percent (10%) will be allowed on the non-overdue General Rates, Water and Sewerage Utility Charges, Refuse Removal and Disposal Service Charge and the Waste Management Levy, provided that:

- (a) all of the aforementioned rates and charges are paid within 31 days of the date of issue of the rate notice; and
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 31 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 31 days of the date of issue of the rate notice.

#### 4.16 PAYMENT IN ADVANCE

Council offers ratepayers the opportunity to pre-pay rates wither as a lump sum or through a regular payment plan. The latter has the effect of breaking up an estimate of the annual rates amount into smaller amounts. The aim is to pay all of the rates off before the end of the discount period. Interest is not payable on any credit balances held.

#### 4.17 RECOVERY OF OUTSTANDING RATES AND CHARGES

Council requires payment of rates and charges within thirty-one (31) calendar days from date of issue and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in the Recovery of Rates & Charges and General Debt Policy (as amended from time to time).

#### 4.18 CONCESSIONS

##### 4.18.1 Pensioners

Council has decided, pursuant to section 119 and section 120 of the *Local Government Regulation 2012*, to grant a 50% rebate of general rates and utility charges, up to a total of \$450 per annum for land which

is owned or occupied by a pensioner, in accordance with Council's "Rates and Utility Charges - Pensioner Rebate and Concession Policy".

#### 4.18.2 Waste Management Levy

The following two concessions in relation to the waste management levy are granted on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*)

##### 4.18.2.1 WASTE MANAGEMENT LEVY CLASS CONCESSION

A concession, comprising a 100% rebate of the waste management levy, will be applied to the assessments identified in Table 7 below, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

**TABLE 7 – ASSESSMENTS INCLUDED IN CLASS CONCESSION**

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00648-00000-000	00447-44400-320	00618-00000-000	00788-00000-000	11043-00000-000
00002-00000-000	00447-44400-330	00619-00000-000	00789-00000-000	11044-00000-000
00004-10000-000	00447-44400-370	00621-10000-000	00790-00000-000	11045-00000-000
00005-00000-000	00447-44400-380	00625-00000-000	00793-00000-000	11046-00000-000
00006-00000-000	00447-44400-420	00626-00000-000	00793-50000-000	11047-00000-000
00007-55000-000	00447-44400-460	00627-00000-000	00795-00000-000	11048-00000-000
00008-00000-000	00448-00000-000	00627-50000-000	00802-00000-000	11049-00000-000
00009-00000-000	00448-20000-000	00628-00000-000	00806-00000-000	11051-00000-000
00012-00000-000	00456-80000-000	00628-55000-000	00806-00050-000	11052-00000-000
00016-00000-000	00469-00000-000	00633-00000-000	00806-00100-000	11053-00000-000
00017-00000-000	00472-00000-000	00639-10000-000	00806-20000-000	11054-00000-000
00018-00000-000	00473-00000-000	00640-22000-000	00809-00000-000	11055-00000-000
00019-10000-000	00482-10000-000	00647-10000-000	00809-50000-000	11056-00000-000
00021-40000-000	00484-00000-000	00648-10000-000	00810-00000-200	11059-00000-000
00026-00000-000	00485-40000-000	00648-20000-000	00813-10000-000	11060-00000-000
00027-00000-000	00486-00000-000	00648-50000-000	00815-00000-000	11061-00000-000
00028-00000-000	00488-00000-000	00648-70000-000	00816-00000-000	11063-00000-000
00031-00000-000	00489-00000-000	00649-00000-000	00816-50000-000	11065-00000-000
00032-00000-000	00496-00000-000	00649-15000-000	00817-00000-000	11066-00000-000
00033-00000-000	00497-00000-000	00649-50000-000	00817-00000-100	11067-00000-000
00039-00000-000	00498-00000-000	00650-10000-000	00818-00000-000	11068-00000-000
00047-00000-000	00500-00000-000	00652-00000-000	00819-00000-000	11069-00000-000
00050-10000-000	00501-00000-000	00652-10000-000	00828-10000-000	44700-44400-330
00052-00000-000	00502-00000-000	00653-10000-000	00828-20000-000	00386-47000-000

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00052-50000-000	00503-00000-000	00654-50000-000	00832-00000-000	00795-01000-000
00054-00000-000	00504-00000-000	00655-10000-000	00834-00000-000	00856-10000-000
00054-50000-000	00505-00000-000	00657-00000-000	00834-20000-000	00858-10000-000
00056-00000-000	00506-00000-000	00658-00000-000	00834-50000-000	00886-00220-000
00057-10000-000	00508-00000-000	00659-10000-000	00834-60000-000	00886-20000-000
00060-00000-000	00514-00000-000	00661-63000-000	00835-00000-000	00886-30000-000
00063-00000-000	00515-00000-000	00662-00000-000	00835-50000-000	00858-00002-000
00064-00000-000	00516-00000-000	00663-10000-000	00836-00000-000	00886-00250-000
00065-00000-000	00517-00000-000	00667-10000-000	00840-10000-000	00886-00260-000
00071-10000-000	00518-00000-000	00673-00000-000	00840-30000-000	00886-00270-000
00071-50000-000	00523-50000-000	00674-00000-000	00844-10000-000	00886-00500-000
00073-00000-000	00525-20000-000	00675-00000-000	00844-11000-000	00886-00600-000
00074-00000-000	00526-00000-000	00676-00000-000	00845-00000-000	00886-00610-000
00075-00000-000	00527-00000-000	00682-00000-000	00845-01300-000	00886-00620-000
00076-60000-000	00528-00000-000	00684-10000-000	00845-01500-000	00886-00630-000
00084-00000-000	00528-50000-000	00687-00000-000	00845-02300-000	00886-00640-000
00093-10000-000	00529-00000-000	00690-00000-000	00845-02400-000	00886-00700-000
00096-10000-000	00529-30000-000	00691-00000-000	00845-02900-000	00886-00320-000
00097-20000-000	00530-10000-000	00691-30000-000	00845-03500-000	00886-00330-000
00100-00000-000	00530-10010-000	00691-41000-000	00845-91000-000	00886-00310-000
00101-00000-000	00531-00000-000	00691-60000-000	00845-91500-000	00886-00290-000
00102-10000-000	00531-00060-000	00692-00000-000	00845-91600-000	00886-00300-000
00105-00000-000	00531-10000-000	00695-00000-000	00845-91700-000	00886-00400-000
00105-10000-000	00531-20000-000	00695-50000-000	00846-10000-000	00858-13000-000
00106-00000-000	00531-21000-000	00696-00000-000	00848-10000-000	00886-00200-000
00107-00000-000	00532-32000-000	00697-00000-000	00849-00000-000	00886-00210-000
00108-00000-000	00532-33000-000	00698-10000-000	00850-00000-000	00886-00230-000
00109-00000-000	00534-10000-000	00698-30000-000	00852-10000-000	00886-00240-000
00110-00000-000	00535-01000-000	00698-40000-000	00853-00000-000	00886-00280-000
00111-00000-000	00535-10000-000	00698-50000-000	00854-00000-000	00886-00340-000
00112-00000-000	00536-11100-000	00698-55000-000	00854-10000-000	00886-00350-000
00113-00000-000	00536-20000-000	00699-10000-000	00855-00000-000	00886-10000-000
00113-50000-000	00536-30000-000	00700-00000-000	00858-00000-000	
00114-00000-000	00540-00000-000	00702-00000-000	00863-00000-000	
00115-00000-000	00546-00000-000	00702-50000-000	00872-00000-000	
00115-50000-000	00547-00000-000	00703-00000-000	00872-50000-000	

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00117-00000-000	00548-00000-000	00704-20000-000	00874-10000-000	
00123-00000-000	00552-00000-000	00707-00000-000	00875-00000-000	
00124-00000-000	00553-00000-000	00711-00000-000	00875-10000-000	
00125-10000-000	00553-61300-000	00724-50000-000	00875-50000-000	
00125-50000-000	00553-61500-000	00726-00000-000	00876-00000-000	
00127-00000-000	00553-70000-000	00727-00000-000	00878-10000-000	
00128-00000-000	00555-10000-000	00728-60000-000	00879-00000-000	
00129-00000-000	00557-10000-000	00730-15000-000	00879-00500-000	
00133-00000-000	00560-10000-000	00731-00000-000	00879-00600-000	
00134-00000-000	00562-00000-000	00732-00000-000	00882-00000-000	
00149-92000-000	00564-10000-000	00732-20000-000	00882-00040-000	
00158-20000-000	00564-10001-000	00732-50000-000	00883-00000-000	
00158-30000-000	00565-10000-000	00736-00000-000	00884-00000-000	
00158-40000-000	00566-00000-000	00738-00000-000	00885-00000-000	
00158-50000-000	00569-10000-000	00738-10000-000	01008-20000-000	
00167-00000-000	00569-11000-000	00742-00000-000	01009-20000-000	
00168-00000-000	00570-00000-000	00745-00000-000	01010-00000-000	
00168-05000-000	00573-00000-000	00748-10000-000	01011-00000-000	
00168-50000-000	00573-20000-000	00750-00000-000	01015-00000-000	
00169-00000-000	00573-30000-000	00755-00000-000	01064-50000-000	
00174-10000-000	00573-30010-000	00757-11000-000	01064-60000-000	
00215-00000-000	00573-40000-000	00757-14000-000	01103-00000-000	
00233-00000-000	00574-50000-000	00757-16000-000	01178-00000-000	
00234-00001-000	00576-10000-000	00757-20000-000	01179-00000-000	
00297-00000-000	00576-13000-000	00763-10000-000	01184-00000-000	
00337-30000-000	00576-50000-000	00763-11000-000	01185-00000-000	
00337-50000-000	00581-14000-000	00764-00000-000	01187-00000-000	
00337-70000-000	00581-17200-000	00764-20000-000	01188-00000-000	
00398-50000-000	00581-50000-000	00764-40000-000	01195-00000-000	
00400-50000-000	00583-10000-000	00764-41000-000	01198-00000-000	
00441-00000-000	00591-10000-000	00764-41900-000	01202-10000-000	
00447-44400-120	00592-10000-000	00765-00000-000	01203-10000-000	
00447-44400-130	00599-50000-000	00774-10000-000	01203-20000-000	
00447-44400-140	00600-00000-000	00775-00000-000	11020-00000-000	
00447-44400-150	00601-00000-000	00775-20000-000	11022-00000-000	
00447-44400-160	00605-00000-000	00775-40000-000	11022-10000-000	

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00447-44400-170	00605-10000-000	00775-60001-000	11024-10000-000	
00447-44400-180	00605-20000-000	00775-80000-000	11025-00000-000	
00447-44400-190	00606-00500-000	00777-00000-000	11028-00000-000	
00447-44400-200	00606-50000-000	00777-05000-000	11029-00000-000	
00447-44400-210	00606-50200-000	00777-10005-000	11030-00000-000	
00447-44400-220	00607-10000-000	00777-50000-000	11035-00000-000	
00447-44400-230	00607-13000-000	00777-55000-000	11036-00000-000	
00447-44400-240	00609-10000-000	00777-55500-000	11037-00000-000	
00447-44400-250	00614-10000-000	00780-10000-000	11038-00000-000	
00447-44400-260	00614-10099-000	00780-50000-000	11039-00000-000	
00447-44400-270	00614-20000-000	00782-00000-000	11041-00000-000	
00447-44400-290	00614-50000-000	00783-00000-000	11042-00000-000	
00447-44400-300	00615-00000-000	00787-00000-000	00886-00265-000	
00447-44400-310	00654-30000-000	00831-10000-000	00576-12000-000	

#### 4.18.2.2 WASTE MANAGEMENT LEVY CONCESSION ON APPLICATION

A concession, comprising a 100% rebate of the waste management levy, may be applied to assessments which fall within the general rate categories listed in Table 8 below (excluding those assessments that qualify for the Waste Management Levy Class Concession), if the owner can provide sufficient supporting evidence, to the satisfaction of Council's Chief Executive Officer, that none of Council's waste transfer or landfill facilities are utilised and all waste generated or handled on their assessment can be disposed of in a compliant alternative manner.

**TABLE 8**

Category	Description
7	Opal Mines
8	Other
9	Rural-Pumps and Bore Sites
10	Rural and Residential Land 10 to 100Ha
11	Rural Land $\geq$ 100Ha
12	Rural Land - Carbon Credits
13	Transformer Sites
14	Mining and Oil Production

#### 4.18.3 Not for Profit Community Organisation Concession

A concession, comprising a 100% rebate of the differential general rates, will be applied to the assessments identified in Table 9 below, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

**TABLE 9 – ASSESSMENTS CONCESSION WILL APPLY TO**

Assessment Number
00137-00000-000
00066-10000-000
00777-10000-000

#### 4.18.4 Other Concessions

Council is empowered by sections 119 to 126 of the *Local Government Regulation 2012* to grant concessions (e.g. a rebate of all or part of rates or charges or an agreement to defer payment of rates or charges) if one or more criteria identified in section 120(1) of the Regulation are satisfied. Council will consider all applications for concessions on their individual merits, having regard to these sections of the Regulation.

## 5 COST RECOVERY FEES AND COMMERCIAL CHARGES

It is Council's intention that each service, facility or activity provided are on a full cost recovery basis however consideration may, where appropriate, be given to the broad community impact that certain fees and charges may have. Council may decide to provide services, facilities or activities that are not fully cost recoverable but are deemed to be provided as a community service obligation by cross subsidising.

In setting cost recovery and other fees and charges, Council will apply the following criteria:

1. Cost recovery (regulatory) services – the fee will be set at no more than the full cost of providing the service or taking the action for which the fee is charge. Council may wish to subsidise the fee from other sources (i.e. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
2. Charges for commercial services will be set to recover the full cost of providing the service.

Cost-recovery fees and commercial charges may be adopted by Council as required during the financial year.

## 6 BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

## 7 STATE GOVERNMENT SUBSIDIES AND LEVIES

### 7.1 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME

In addition to Council's Pensioner Concession, the Queensland Government provides a subsidy to approved pensioners. This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the relevant state government department.

The subsidy is paid by the Queensland Government to Council to be passed on to approved pensioners. Under no circumstances is an approved pensioner to receive a subsidy for more than one property designated as his/her principal place of residence.

### 7.2 EMERGENCY MANAGEMENT LEVY



The Emergency Management Levy is a Queensland Government levy. Council is required to collect the levy on behalf of the state government in accordance with the *Fire and Emergency Services Act 1990*.

### 7.3 OTHER LEVIES

Council will, if required, collect other levies during the 2022/23 financial year on behalf of the Queensland Government.

## 8 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Fire and Emergency Services Act 1990*

IX #	Details
91119	F.03 Revenue Policy
91118	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
91116	F.10 Recovery of Rates & Charges and General Debt Policy

## F.04 Revenue Statement

---

### APPENDIX 1- WILD DOG CONTROL SPECIAL RATE – OVERALL PLAN

Council has made a special rate, to be known as the *Wild Dog Control Special Rate*, to fund the cost of one coordinated wild dog baiting program across the Quilpie shire.

The Overall Plan for the Wild Dog Control Special Rate is as follows:

#### 1. Service, facility or activity to which the Overall Plan applies

The service, facility or activity for which the plan is made is the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, areophane hire, staff and Avgas.

#### 2. Rateable land to which the special rate applies

The rateable land to which the special rate applies is all rateable land categorised as:

- Category 11 - Rural Land  $\geq$  100Ha; and
- Category 12 - Rural Land - Carbon Credits

#### 3. Estimated cost of carrying out the overall plan

The estimated cost of carrying out the activity the subject of the overall plan is \$130,000. The Wild Dog Control Special Rate will levy an estimated \$90,000 towards the total estimated cost of carrying out the activity.

#### 4. Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is 1 year ending on 30 June 2023.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of wild dogs, so as to improve the agricultural activities on the land which will increase productivity for landholders.

It is anticipated that a levy will be made in future years as the service, facility and activities are likely to be on-going programs.

# Quilpie Shire Council

## TOTAL VALUE OF THE CHANGE IN RATES AND CHARGES

*Reference: LGR s169 (6) & (7)*

**Local Government Regulation 2012**

**Section 169 Preparation and content of budget**

*(6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the budget for the previous financial year.*

*(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.*

The total value of the change, expressed as a percentage, in the rates and charges levied for the 2022/23 financial year compared with the rates and charges levied in the budget for the 2021/22 financial year is **2.41%**