



# SPECIAL MEETING AGENDA

Friday 21 July 2023  
commencing at 11.30am

Quilpie Shire Council Boardroom  
50 Brolga Street, Quilpie

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## Special Meeting of Council

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20 July 2023

The Mayor and Council Members  
Quilpie Shire Council  
QUILPIE QLD 4480

Dear Members

Notice is hereby given that a Pre Meeting Briefing will be held in the Council Boardroom, on **Friday 21 July 2023**, commencing at **10.30 am**.

Notice is also hereby given that the Special Meeting of the Quilpie Shire Council will be held at the Council Chambers, on **Friday 21 July 2023**, commencing at **11.30am**.

The agenda for the special meeting is attached for your information

Yours faithfully

Justin Hancock  
Chief Executive Officer





# SPECIAL MEETING OF COUNCIL AGENDA

Friday 21 July 2023  
Quilpie Shire Council Boardroom  
50 Brolga Street, Quilpie

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- 1 OPENING OF MEETING**
- 2 ATTENDANCE**
- 3 APOLOGIES**
- 4 DECLARATIONS OF INTEREST**



**5 FINANCE****5.1 OPERATIONAL PLAN 2023/2024****IX:** 239442**Author:** Janelle Menzies, Manager Governance and Compliance**Attachments:** 1. 2023/24 Operational Plan [↓](#)**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.3 Maintain good corporate governance**EXECUTIVE SUMMARY**

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an operational plan for each financial year. Council must also discharge its responsibilities in a way that is consistent with the annual operational plan

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**RECOMMENDATION**

That Council adopts the 2023/24 Operational Plan pursuant to and in accordance with Section 174 of the *Local Government Regulation 2012*.

**BACKGROUND**

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an operational plan for each financial year. Council must also discharge its responsibilities in a way that is consistent with the annual operational plan.

The operational plan has been drafted to ensure consistency with Council's operational structure and outlines the key capital works projects included in Council's budget deliberations. Further legislative requirements, such as the financial documents, and planning and accountability documents, are included in the operational plan.

The Chief Executive Officer will present a report to Council every three months on progress towards implementing the annual operational plan.

**CONSULTATION (Internal/External)**

- Directors
- Other Council Staff – Various Managers and Officers

**LEGAL IMPLICATIONS**

Adoption of the plan satisfies the legal requirements under the *Local Government Act 2009*.

**POLICY AND LEGISLATION*****Local Government Act 2009******Section 104 Financial management systems***

- (5) *The system of financial management established by a local government must include —*
- (a) *the following financial planning documents prepared for the local government —*
  - (v) *an annual operational plan*
  - (b) *the following financial accountability documents prepared for the local government —*
  - (iv) *a report on the results of an annual review of the implementation of the annual operational plan*
- (7) *A local government must carry out a review of the implementation of the annual operational plan annually.*

## **Local Government Regulation 2012**

### **Division 4 Annual operational plan**

#### **174 Preparation and adoption of annual operational plan**

- (1) *A local government must prepare and adopt an annual operational plan for each financial year.*
- (2) *The local government may, but need not, adopt the annual operation plan for a financial year at the same time the local government adopts its budget for the financial year.*
- (3) *The chief executive officer must present a written assessment of the local government's progress towards implementing the annual operational plan at meetings of the local government held at regular intervals of not more than 3 months.*
- (4) *A local government may, by resolution, amend its annual operational plan at any time before the end of the financial year.*
- (5) *A local government must discharge its responsibilities in a way that is consistent with its annual operational plan.*

#### **175 Annual operational plan contents**

- (1) *The annual operational plan for a local government must -*
- (a) *be consistent with its annual budget; and*
  - (b) *state how the local government will—*
    - (i) *progress the implementation of the 5-year corporate [plan](#) during the period of the annual operational plan; and*
    - (ii) *manage operational risks; and*
  - (c) *include an annual performance [plan](#) for each commercial business unit of the local government.*

## **FINANCIAL AND RESOURCE IMPLICATIONS**

The plan is directly linked to the budget and all matters will be undertaken pursuant to the adopted budget and plan.

## **RISK MANAGEMENT IMPLICATIONS**

The plan is drafted in accordance with legal requirements, so little or no risk exists. From an operational perspective, the risk is that the capital works program may not be able to be completed due to various issues, including resourcing issues, the effects of the wet season and other outside factors. However, such matters can be reviewed during the course of the year and Council is able to amend the operational plan by resolution during the year if necessary.

# QUILPIE SHIRE COUNCIL

Operational Plan  
2023 - 2024



The Operational Plan sets out the action areas to deliver the strategic goals for the period July 2023 to June 2024, as identified in the Quilpie Shire Council 2022 - 2027 Corporate Plan – Future Roadmap.

ADAVALE | CHEEPIE | EROMANGA | QUILPIE | TOOMPINE





# At a Glance

## OUR VISION

Inviting and welcoming communities responsive to change where people, business and industry can all thrive.

## OUR MISSION

Digitise, connect, grow leaders, build skills, and offer well-designed spaces and highly liveable community environments.

## MEASURING SUCCESS

The strategic focus areas identified in the Corporate Plan will be delivered through the actions in the Operational Plan. Performance indicators have been embedded into the development of the actions.

## OUR PRINCIPLES

- Value our people as the heart of our community
- Always embed a positive approach
- Enable digital transformation
- Connect to learn and grow opportunities for innovation
- Secure our future through a flourishing economy
- Support and grow leaders
- Embrace change, adapt and measure success

"THE FUTURE BELONGS  
TO THOSE WHO PREPARE  
FOR IT TODAY."

### Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

### Flourishing Economy

Grow and diversify business, industry and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

### Environmental Sustainability

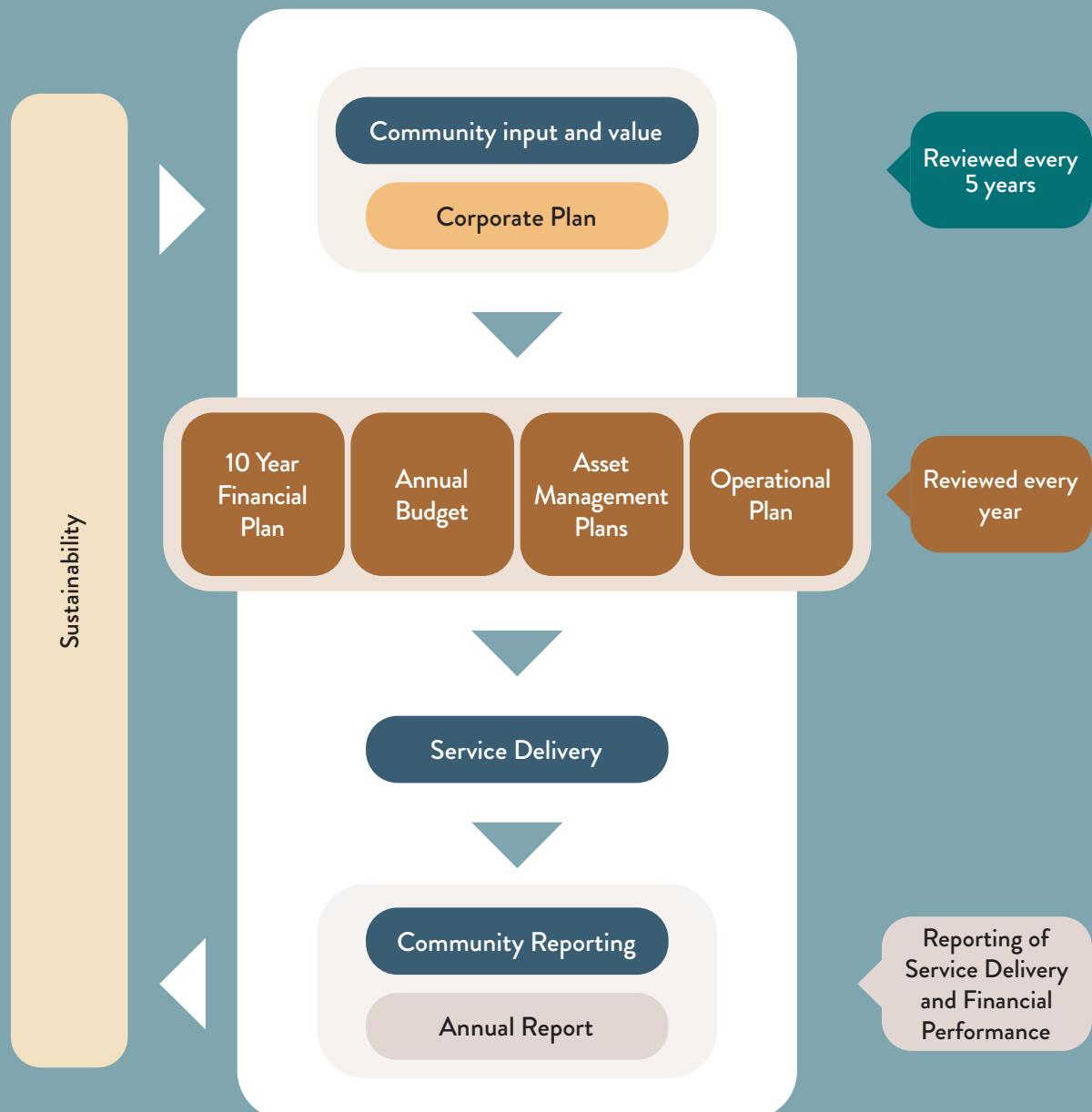
Protect and enhance the environment through considered and sustainable growth with best practice environmental management and policy implementation.

### Strong Governance

Implement a framework to support strategic growth through best practice systems, policies and financial control.



# Overview - Strategy in Action



## About the Operational Plan

Our Operational Plan and Budget set the direction for the 2023/24 financial year and identify how we will measure our performance. The Operational Plan is a one-year plan that details the day to day operations of council to deliver its services to the community, building and delivering on the Corporate Plan. The development of Council's Operational Plan is a legislative requirement of the Local Government Act 2009 and Local Government Regulation 2012. Legislation requires that the annual Operational Plan and Budget be consistent.

Council's Budget and Operational Plan have been developed consistent with the following local government principles prescribed in the Local Government Act 2009:

- Transparent and effective processes and decision making in the public interest;
- Ethical and legal behaviour of councillors and local government employees;
- Sustainable development and management of assets and infrastructure, and delivery of effective services;
- Good governance of, and by, local government;
- Democratic representation, social inclusion and meaningful community engagement.

## Aligning the Operational Plan to the Budget

The Budget and Operational Plan are structured in line with the services and projects delivered by council.

## Managing Operational Risks

The operational planning process includes management of Council's strategic and operational risks. Council's commitment to risk management is outlined in the Enterprise Risk Management Policy.

In 2023/2024, Council will progress the implementation of its Corporate Plan 2022/2027 and its risk management strategy.





## Measuring our Performance

Regular reporting provides Council with the opportunity to ensure services are delivered in a timely manner and within allocated resources. It also enables council to be more responsive to significant changes in the operating environment that can impact on organisational capacity to deliver our services. To this end this Operational Plan will be reviewed on a quarterly basis.

### Key



Not yet commenced / Deferred



In progress



Completed

**CEO** – Chief Executive Officer

**DCCS** – Director Community and Corporate Services

**DES** – Director Engineering Services

**MGC** – Manager Governance and Compliance

**MHR** – Manager Human Resources

**MTED** – Manager Tourism and Economic Development

**MFA** – Manager Finance and Administration

**MWHS** – Manager Work Health & Safety



# 1. Great Place to Live

Ensure our communities are places where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.

	Action Areas	Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
1.1.	Well-planned and highly liveable communities							
1.1.1.	Develop an Adavale Hall Masterplan in consultation with the community	DCCS	\$ 10,000					
1.1.2.	Develop a Quilpie Hall Masterplan in consultation with the community	DCCS	\$ 10,000					
1.1.3.	Progress the Quilpie Masterplan:							
	<ul style="list-style-type: none"><li>Finalise a <i>Cemetery Sub-plan design</i> in consultation with the community and construct improvements</li></ul>	DES						
	<ul style="list-style-type: none"><li>Develop a <i>John Waugh Park Sub-plan design</i></li></ul>	CEO						
	<ul style="list-style-type: none"><li>Undertake a Quilpie Main Street Disability Access audit</li></ul>	MWHS	\$ 15,000					
1.1.4.	Progress the Accommodation Strategy:							
	<ul style="list-style-type: none"><li>Finalise - the New Housing Projects in Quilpie and Eromanga</li></ul>	CEO	\$ 425,060					
	<ul style="list-style-type: none"><li>Deliver - Quilpie Town House Estate construction</li></ul>	CEO	\$ 7,813,000					
	<ul style="list-style-type: none"><li>Research Short-Term Accommodation Options</li></ul>	CEO						
1.1.5.	Deliver the Employee Wellbeing Programme (including EAP services)	MHR	\$ 25,000					



	Action Areas	Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
1.1.6.	Assist and promote access to the National Disability Insurance Scheme (NDIS) through facilitation and coordination of information and services to eligible community members and organisations.	DCCS	\$ 103,000					
1.1.7.	Implement, maintain and promote access to programs and activities that increase physical activity and healthy living for all community members.	DCCS	\$ 180,875					
1.1.8.	Lobby for a review of the State Government's Queensland Housing Finance Loan scheme to be applicable in South-West Queensland	CEO						
1.1.9.	Seek funding for the Quilpie Public Wi-Fi / CCTV Project	CEO						
1.1.10	Finalise installation of NBN project to Quilpie	CEO	\$ 172,000					
1.1.11.	Develop an airport hangar Masterplan and establish leases at Quilpie Aerodrome	MGC	\$ 10,000					
1.2.	Spaces to bring people together for recreation, socialisation and enjoyment of the landscapes							
1.2.1.	Develop costings for the Brolga Street Masterplan in accordance with the Council's priorities.	DES						
1.2.2.	Deliver the small business innovation project	MTED	R3 \$ 50,000 R4 \$ 50,000					
1.2.3.	Deliver Stage 1 (covered playground) – Eromanga Opalopolis Park Upgrade	DES	\$ 275,000					
1.2.4.	Run a minimum 2 x Bulloo Park Users Group Meetings per annum	DCCS						
1.2.5.	Develop the Eromanga Rodeo Grounds Masterplan	DCCS	\$ 10,000					
1.2.6.	Undertake repairs at the Adavale Museum	DES	\$ 20,000					
1.2.7.	Develop an event plan to host an Opera Event at Baldy Top	MTED	\$ 50,000					
1.2.8.	Explore opportunities for additional events at Baldy Top	MTED						
1.2.9.	Develop a Walking Track from Brolga Street to Baldy Top	DES	\$ 300,000					

Quilpie Shire Council Operational Plan 2023 – 2024 7

	Action Areas	Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
1.2.10.	Undertake community engagement on the Quilpie Town Hall – future use and upgrades	DCCS						
1.2.11.	Undertake community engagement on the review of the Quilpie Master Plan: Bulloo Park Sub-plan	DCCS						
1.2.12.	Continue to build relationships with the Queensland Government on developing a Hell Hole Gorge Walking Trail	MTED						
1.2.13.	Finalise the Quilpie Master Plan: Bulloo River - Quilpie Foreshore Sub-plan	MTED	\$ 10,000					
1.2.14.	Perform a number of fireworks displays throughout the year	DES	\$ 20,000					
1.2.15.	Removal of the slide from splash pool and repair/resurface	DES	\$ 30,000					
1.2.16.	Provide Christmas lights to residents of the Shire	DCCS	\$ 10,000					
1.2.17.	Undertake upgrades to the Adavale Town Hall grounds identified in the Masterplan, once developed	DES	\$ 50,000					
1.2.18.	Upgrade Entrance of Bulloo Park	DES	\$ 30,000					
1.2.19.	Upgrade Bicentennial Park – Electrical Works	DES	\$ 20,000					
1.2.20.	Seek funding for Bob Young memorial Park (RSL) Upgrade	DCCS						
2.2.21	Construct Eromanga Pool	DES	\$ 1,200,000					
1.3.	Lifelong learning spaces							
1.3.1.	Engage with Queensland State Library and Community - Library services/programmes (survey and user group meetings)	DCCS						
1.3.2.	Undertake community engagement and future needs analysis for a new childcare centre	DCCS						
1.3.3.	Upgrade the Library including reception desk, furniture, and shelving	DCCS	\$ 15,000					

	Action Areas	Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
1.4.	Capacity building for leaders and volunteers							
1.4.1.	Facilitate volunteer training and succession planning workshops (including grants)	CEO						
1.5.	Supported and engaged youth							
1.5.1.	Work with schools to establish a Youth Council programme	CEO						
1.6.	Celebration of the arts, culture and local and natural history							
1.6.1.	Undertake 1 x engagement per annum with the local arts groups	DCCS						
1.6.2.	Collaborate to run 5 x art exhibitions per annum	MTED						
1.6.3.	Investigate the development of “Natural History Week” in collaboration with the Natural Sciences Loop	MTED						
1.7.	Recognition and celebration of indigenous culture							
1.7.1.	Partner with the community to deliver NAIDOC Week celebrations	DCCS	\$ 18,000					
1.7.2.	Meet with Traditional Owner Groups once per year	CEO						

## 2. Flourishing Economy

Grow and diversify business, industry, and the visitor economy with a focus on fostering new ideas, innovation and building entrepreneurship.

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
2.1.	Reach the Q1000 population target							
2.1.1.	Website refresh: jobs listing, ‘Invest in Quilpie’, ‘Live in Quilpie’	MTED	\$ 15,000					
2.2.	Build digital capacity for townships and end-users							
2.2.1.	Develop and deliver a business digital strategy	MTED	\$ 10,000					
2.3.	Maintain safe and efficient transport networks							
2.3.1.	Deliver reconstruction of the Quilpie Airport Main Runway and taxiway.	DES	\$ 1,532,708					
2.3.2.	Release an EOI for the Murana Road Site Development Project	MGC						
2.3.3.	Seek RAUP funding for the Toompine Aerodrome Upgrades (fencing)	DES						
2.3.4.	Commission a project plan incorporating an economic importance study of Adavale-Blackall Road (to guide lobbying and funding)	DES						
2.3.5.	Deliver Roads to Recovery & Local Roads and Community Infrastructure Program 4 Funding for Reseal program	DES	\$ 517,720					
2.3.6.	Deliver Flood Restoration (DRFA) Funding	DES	\$15,000,000					
2.3.7.	Deliver maintenance works on the shire road network	DES	\$ 770,000					
2.3.8.	Relocate fuel tank at Quilpie Aerodrome	DES	\$ 175,000					
2.3.9.	Deliver Capital Road Works directly funded by Council	DES	\$ 407,400					

Quilpie Shire Council Operational Plan 2023 – 2024 10

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
2.3.10. Secure RAUP grant funding for Toompine Aerodrome Fencing upgrade	CEO						
2.3.11. Construct Quilpie footpaths missing link	DES	\$ 50,000					
2.3.12. Road Sealing to Adavale waste facility	DES	\$ 250,000					
2.4. Enhance and support our agricultural industry, resource sector and all businesses							
2.4.1. Run 4 x Small Business Development Meetings	MTED						
2.4.2. Develop a Business Needs Strategy	MTED	\$ 10,000					
2.4.3. Meet with Resource Industry once per year	CEO						
2.4.4. Collaborate with Regional Development Australia (RDA) to deliver on-line employment program for the region	MTED	\$ 10,000					
2.4.5. Develop a Jobs & Skill Strategy	MTED	\$ 10,000					
2.4.6. Establish a regional Car Hire Business	CEO						
2.4.7. Improvement of Medical Services including attracting practitioners to the Shire	DCCS						
2.4.8. Seek Funding for the extension to the Eromanga Natural History Museum	CEO						
2.5. Facilitate and support innovation, ideas-building and new industry							
2.5.1. Commence the development of the 2024 Economic Development Strategy	MTED	\$ 35,000					
2.6. Capture opportunities for the 2032 Olympics							
2.6.1. Collaborate with partners/stakeholders to build 2032 Olympic Games opportunities	MTED						

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
2.7. Provide a sought-after visitor experience and build experiential tourism								
2.7.1.	Commission new photos for tourism and promotion (update and refresh the photos database)	MTED						
2.7.2.	Capture/locate visitor data at remote locations (such as Hell Hole Gorge, Baldy Top)	MTED						
2.7.3.	Investigate tourism opportunities for the opal industry	MTED						
2.7.4.	Undertake a Tourism Signage Audit	MTED						
2.7.5.	Build experiences to tie into the visitor influx for the Rugby World Cup 2027	MTED						
2.8. Build partnerships and grow opportunity with traditional owners								
2.8.1.	Work with traditional owners’ groups on Welcome to Country signage	CEO						

## 3. Environmental Sustainability

Protect and enhance the environment through considered and sustainable growth and environmental management and policy implementation.

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
3.1. Protect and enhance waterways and landscape biodiversity								
3.1.1.	Provide an exclusion fence subsidy scheme funded by Council and award by 30 September	DCCS	\$ 250,000					
3.1.2.	Develop partnerships to support pest and weed management	DCCS						
3.1.3.	Review and update Council’s Biosecurity Plan with regard to weed and pest animal management	DCCS						
3.1.4.	Undertake a systematic inspection programme to monitor compliance with the <i>Animal Management (Cats &amp; Dogs) Act 2008</i> within designated township areas	MCG	\$ 10,000					
3.1.5.	Undertake coordinated wild dog baiting programs across the shire (and hotspot baiting)	DCCS	\$ 252,000					
3.1.6.	Seek external opportunities for exclusion fencing and weed pest management funding	DCCS						
3.1.7.	Deliver a community education programme to promote and encourage responsible pet ownership in partnership with schools	DCCS						
3.2. Research and implement renewable energy options								
3.2.1.	Undertake a Shire-wide electricity audit to understand the extent of issues and develop solutions/strategies for the future	MGC	\$ 15,000					
3.3. Set short term and long-term carbon goals								
3.3.1.	Undertake assessment of Council emissions and build strategies around the results	MGC	\$ 15,000					
3.4. Reduce the impact of waste on the environment								
3.4.1	Construct Toompine Transfer Station (to replace Landfill)	DES	\$ 20,000					

Quilpie Shire Council Operational Plan 2023 – 2024 13

Action Areas	Responsible Officer	Budget	Status	Result			
				Q1	Q2	Q3	Q4
3.4.2 Complete Eromanga Transfer Station (to replace Landfill)	DES	\$ 33,900					
3.4.3. Complete transfer stations at Adavale (to replace Landfill)	DES	\$ 11,000					
3.4.4. Undertake CCTV inspections of the Waste Water System as part of the SWQWSA Project	DES	\$ 30,000					
3.5. Improve water services							
3.5.1. Construct Toompine bore and connect water customers	DES	\$ 718,252					



## 4. Strong Governance

Implement a framework to support strategic growth through best-practice systems, policies and financial control.

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.1.	Excellence in customer service							
4.1.1.	Develop and implement formalised SOPs for administrative and customer service activities to improve service and compliance levels	MFA						
4.1.2.	Review the Customer Service Policy	MFA						
4.1.3.	Review the levels of service for Customer Service activities	MFA						
4.1.4.	Improve accessibility to the Quilpie Cemetery Records through an online access facility on Council’s website	DCCS	\$ 5,000					
4.1.5	Purchase equipment for improved media and communications	MO	\$ 5,000					
4.2.	Be responsive to change and digitisation							
4.2.1.	Continually explore digitisation opportunities of Council’s systems and processes	MGC						
4.2.2.	Promote ‘Snap, Send, Solve’ app	MO						
4.2.3.	Create electronic online forms for Council’s services	MO						
4.2.4.	Research and build business cases for new technology to streamline processes	MFA						
4.2.5.	Review Council’s main website structure and contents	MO	\$ 30,000					
4.3.	Maintain good corporate governance							
4.3.1.	Review policy management processes and systems	MGC						

Quilpie Shire Council Operational Plan 2023 – 2024 15

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.3.2.	Undertake an annual review of risk management framework and risk registers	MGC						
4.3.3.	Review the procurement framework to ensure procurement policies and processes are best practice and comply with legislative requirements	MFA						
4.3.4.	Review project management framework to incorporate the QTC Model	DES						
4.3.5.	Review processes for management of general agreements and leases	MGC						
4.3.6.	Review governance arrangements for external consultants of Council services (planning, building, environmental health etc)	MGC						
4.3.7.	Review governance arrangements for Council owned assets	MGC						
4.3.8.	Undertake an annual review of Council delegations and authorised persons instruments and the way they are applied	MGC						
4.3.9.	Introduce new software to streamline meetings and monitoring of agreed/recommended actions from external audit, internal audit and other relevant reviews	MGC	\$ 50,000					
4.3.10.	Compliance with funding bodies reporting milestones and acquittal due dates	MFA						
4.3.11.	Prepare unmodified audit of Council's Annual Financial Statements within statutory deadlines	MFA						
4.3.12.	Review expired leases and establish a lease register	DCCS MGC						
4.3.13.	Review commons and reserves	DCCS						
4.3.14.	Purchase new IT Resources for Councillors after 2024 Councillor Elections	MFA	\$ 15,000					
4.3.15.	Upgrade MAGIQ records management software	MFA	\$ 6,000					
4.3.16.	Compliance with LGW auditing Tool	MWHS						
4.3.17.	Completion of all Quarterly Action Plans (QAPs)	MWHS						

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.3.18.	Hold a minimum of 3 WHS advisory group meetings per annum	MWHS						
4.3.19.	Completion of Hazard Inspections as outlined in the QAPs	MWHS						
4.3.20.	Completion of all rectification Action Plan Items as outlined from their proposed completion date	MWHS						
4.3.21.	Provide Quarterly reports on statistics for lost time injuries and any incident trends	MWHS						
4.3.22.	Reduction of lost time injuries and injury claims	MWHS						
4.3.23.	Completion of all incident reports including investigations and implementation of any identified actions.	MWHS						
4.4.	Long-term financial stability underpinned by sound financial planning and accountability							
4.4.1.	Develop and adopt a compliant and affordable Annual Budget before 1 August to fund Council's Operational Plan for the year	MFA						
4.4.2.	Complete annual and periodic reviews to ensure alignment of the budget and the Corporate and Operational Plans	MFA						
4.4.3.	Engagement of specialist valuers to undertake desktop valuations of Council's infrastructure assets	MFA	\$ 10,000					
4.4.4.	Prepare Annual Financial Statements in accordance with legislative requirements	MFA						
4.4.5.	Prepare financial sustainability statements and measures determined by the Queensland Government and monitoring trends in other financial ratios	MFA						
4.4.6.	Undertake a review of general rates, utility charges and levies, including policy reviews and data integrity checks	MFA						
4.4.7.	Establish rolling reviews of fees and charges	MFA						
4.4.8.	Reviews all financial policies due for review	MFA						
4.4.9.	Document service levels and monitor changes to ensure service levels are affordable	MFA						

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.4.10.	Perform regular reviews of long-term financial forecasts consistent with the long-term asset management plans	MFA						
4.4.11.	Undertake annual insurance review	MFA						
4.4.12.	Prepare Government Data Collection Return	MFA						
4.4.13.	Review cybersecurity and IT system processes	MFA						
4.5.	Optimal asset management							
4.5.1.	Review existing Asset Management Plans for Roads, Buildings, Other Structures, Water, and Sewerage asset classes; develop 10 year programs, and carry out ongoing annual reviews thereafter	DES	\$ 10,000					
4.5.2.	Review and update the Asset Register to record Council's non-current physical assets	MFA						
4.5.3.	Review the floating plant control processes	MFA						
4.5.4.	Replace Quilpie Water Mains in line with long-term asset management plans	DES	\$ 583,000					
4.5.5.	Develop the Quilpie Sewerage Treatment Plant detailed design	DES	\$ 461,401					
4.5.6.	Deliver upgrades to the Adavale, Eromanga and Cheepie Work Camps	DES	\$ 90,000					
4.5.7.	Deliver annual replacement program for Plant and Vehicles including carry-over program from 2022/23	DES	\$ 2,141,000					
4.5.8	Deliver buildings and structures maintenance program	DES	\$ 1,111,000					
4.6.	Inclusive community engagement and decision making							
4.6.1.	Investigate an online community engagement platform	CEO						
4.6.2.	Run Shire-wide Annual Budget / Community Catch-up workshops	CEO						

Action Areas		Responsible Officer	Budget	Status	Result			
					Q1	Q2	Q3	Q4
4.7.	Staff upskilling, leadership training and wellbeing support							
4.7.1.	Run financial literacy training for relevant staff and an Annual Budget Update per annum (budget, asset management/register)	CEO						
4.7.2.	Investigate digital literacy training for all staff	MHR						
4.7.3.	Explore options for the Undergraduates/ Graduates Professionals (eg Bush Program or Country University Centres)	MHR						
4.7.4.	Work with SWQROC to employ a shared Graduate Engineer	CEO	\$ 30,000					
4.7.4.	Engage with staff on succession and career planning needs	MHR						
4.7.5.	Provide 2 x Whole of Organisation staff events per annum	MHR	\$ 6,000					
4.7.6.	Provide 1 x Staff Wellbeing Week per annum	MHR	\$ 35,000					
4.7.7.	Review staff induction process	MHR MWHS						
4.7.8.	Explore initiatives for recruitment in the region	MHR						
4.7.9.	Organise mental health first aid training for all staff	MHR	\$ 2,000					
4.7.10.	Explore capacity for electronic HR system with integration with Practical	MHR						
4.7.11	Provide a staff Big Day Out Field visit	MHR	\$ 2,000					
4.8.	Build cross-regional knowledge intelligence networks							
4.8.1.	Coordinate 2 x per annum cross-regional working group meetings	MHR						

**5.2 ADOPTION OF BUDGET 2023/24****IX:** 238580**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** 1. 2023 07 Annual Budget 2023 24 [↓](#)**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt the 2023/24 Budget (including the Revenue Statement).

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**RECOMMENDATION**

That Council:

- a) Pursuant to section 104 of the *Local Government Act 2009*, section 170 of the *Local Government Regulation 2012*, and as prepared in accordance with section 169 of the *Local Government Regulation 2012*, Council resolves to adopt the Budget for the 2023/24 financial year and Long-Term Financial Forecasts 2024-2033 as set out in the pages contained therein and incorporating:
  - The Statement of Income and Expenditure;
  - The Statement of Financial Position;
  - The Statement of Cash Flow;
  - The Statement of Changes in Equity;
  - The Long-Term Financial Forecast;
  - The relevant measures of Financial Sustainability for 2023/24 and the next 9 financial years;
  - The Revenue Statement;
  - The Revenue Policy (Adopted by Council on 18 April 2023 – Resolution No QSC053-04-23); and
  - 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
  - as tabled, be adopted; and
- b) Pursuant to section 173(1) of the *Local Government Regulation 2012*, Council resolves that all money spent in the 2023/24 financial year prior to the adoption of the budget has been included in the budget.

**BACKGROUND**

The requirements for the preparation and content of the budget are set out in Section 169 of the *Local Government Regulation 2012*:

- (1) A local government's budget for each financial year must:
  - (a) be prepared on an accrual basis; and
  - (b) include statements of the following for the financial year for which it is prepared and the next two financial years.
    - i. financial position;
    - ii. cash flow;
    - iii. income and expenditure; and
    - iv. changes in equity.
- (2) The budget must also include:
  - (a) a long-term financial forecast;
  - (b) a revenue statement; and
  - (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following:
  - (a) rates and utility charges excluding discounts and rebates;
  - (b) contributions from developers;
  - (c) fees and charges
  - (d) interest;
  - (e) grants and subsidies;
  - (f) depreciation;
  - (g) finance costs;
  - (h) net result;
  - (i) the estimated costs of—
    - (i) the local government's significant business activities carried on using a full cost pricing basis; and
    - (ii) the activities of the local government's commercial business units; and
    - (iii) the local government's significant business activities.
- (4) Subject to subsection (5), the budget must include a measure of financial sustainability for—
  - (a) the financial year for which the budget is being prepared; and
  - (b) the 9 financial years following the financial year for which the budget is being prepared.

Note—

See section 368 in relation to the budget for the 2023–2024 financial year.

**368 Budget for 2023–2024 financial year**

*(1) This section applies if, after the commencement, a local government adopts or amends its budget for the 2023–2024 financial year.*

*(2) Former section 169 continues to apply in relation to the budget.*

This relates to the following measures of financial sustainability for the financial year for which it is prepared and the next nine (9) financial years:

- (a) asset sustainability ratio;
- (b) net financial liabilities ratio; and
- (c) operating surplus ratio.

(5) 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.

The relevant budget documents are presented for adoption.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors
- Managers
- Other Council Staff
- Community Budget Sessions – Adavale, Eromanga, Quilpie and Toompine

**LEGAL IMPLICATIONS**

Compliance with sections 169 and 170 of the *Local Government Regulation 2012*.

**POLICY AND LEGISLATION**

*Section 170 of the Local Government Regulation 2012*

*(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.*

*Note — A local government may only decide the rates and charges to be levied for a financial year at the budget meeting for the financial year. See the Act, section 94(2).*

### **FINANCIAL AND RESOURCE IMPLICATIONS**

The information presented incorporates both the proposed budget for 2023/24 and the long-term financial forecast. The budget details how Council will fund the provision of services, programs and projects.

Additional information included:

- Appendix A – Revenue and Expenditure Report
- Appendix B – Special Projects
- Appendix C – Capital Expenditure Report

### **RISK MANAGEMENT IMPLICATIONS**

The budget must be adopted before 1 August and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

# Quilpie Shire Council

## Statement of Income and Expenditure

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

	2023/24 Budget	2024/25 Budget	2025/26 Budget
<b>REVENUE</b>			
<b>Operating Revenue</b>			
Rates, Levies and Charges	7,945,476	8,224,000	8,430,000
Fees and Charges	122,000	124,000	126,000
Rental Income	460,500	474,000	488,000
Interest Received	729,000	744,000	766,000
Recoverable Works Revenue	7,342,897	3,258,103	3,340,000
Other Income	39,000	40,000	41,000
Grants and Subsidies	29,718,205	30,461,000	31,530,000
<b>Total Operating Revenue</b>	<b>46,357,078</b>	<b>43,325,103</b>	<b>44,721,000</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>			
Corporate Governance	1,963,000	1,740,000	1,810,000
Administration Costs	1,590,750	1,642,000	1,708,000
Community Service Expenses	2,840,755	2,854,000	2,968,000
Utilities Costs	708,350	737,000	766,000
Recoverable Works / Flood Restoration Works	28,721,107	25,602,103	26,626,000
Environmental Health Expenses	1,088,428	1,069,500	862,000
Net Plant Operations	(1,640,000)	(1,706,000)	(1,774,000)
Tourism and Economic Development	1,169,000	1,036,000	1,077,000
Infrastructure Maintenance	2,901,500	2,900,000	3,016,000
Finance Costs	28,000	29,000	30,000
Depreciation and Amortisation	6,806,597	7,518,000	7,978,000
<b>Total Operating Expenses</b>	<b>46,177,487</b>	<b>43,421,603</b>	<b>45,067,000</b>
<b>NET OPERATING SURPLUS</b>	<b>179,591</b>	<b>(96,500)</b>	<b>(346,000)</b>
<b>Capital Revenue</b>			
Grants and Subsidies	22,088,483	3,100,000	2,822,000
Gain / Loss on Disposal of PPE	-	-	-
<b>Total Capital Revenue</b>	<b>22,088,483</b>	<b>3,100,000</b>	<b>2,822,000</b>
<b>NET RESULT</b>	<b>22,268,074</b>	<b>3,003,500</b>	<b>2,476,000</b>

# Quilpie Shire Council

## Statement of Financial Position

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

	2023/24 Budget	2024/25 Budget	2025/26 Budget
<b>Current Assets</b>			
Cash and Equivalents	30,469,257	30,256,220	29,867,597
Trade Receivables	228,402	233,000	238,000
Rate Receivables	276,867	284,000	291,000
Inventories	952,117	1,100,000	940,000
<b>Total Current Assets</b>	<b>31,926,643</b>	<b>31,873,220</b>	<b>31,336,597</b>
<b>Non-Current Assets</b>			
Trade and Other Receivables	44,481	40,481	36,481
Property, Plant and Equipment	268,712,003	313,438,633	315,910,633
Capital Works in Progress	40,523,342	10,850,000	11,000,000
<b>Total Non-Current Assets</b>	<b>309,279,826</b>	<b>324,329,114</b>	<b>326,947,114</b>
<b>TOTAL ASSETS</b>	<b>341,206,469</b>	<b>356,202,334</b>	<b>358,283,711</b>
<b>Current Liabilities</b>			
Trade and Other Payables	1,508,267	1,352,904	931,280
Provisions	1,047,253	1,068,000	1,089,000
<b>Total Current Liabilities</b>	<b>2,555,520</b>	<b>2,420,904</b>	<b>2,020,280</b>
<b>Non-Current Liabilities</b>			
Provisions	281,307	287,000	293,000
<b>Total Non-Current Liabilities</b>	<b>281,307</b>	<b>287,000</b>	<b>293,000</b>
<b>TOTAL LIABILITIES</b>	<b>2,836,827</b>	<b>2,707,904</b>	<b>2,313,280</b>
<b>NET COMMUNITY ASSETS</b>	<b>338,369,642</b>	<b>353,494,430</b>	<b>355,970,430</b>
<b>Community Equity</b>			
Shire Capital Account	110,491,389	113,591,389	116,413,389
Asset Revaluation Surplus	198,037,712	210,159,000	210,159,000
Current Year Surplus	22,268,074	3,003,500	2,476,000
Accumulated Surplus	7,572,467	26,740,541	26,922,041
<b>TOTAL COMMUNITY EQUITY</b>	<b>338,369,642</b>	<b>353,494,430</b>	<b>355,970,430</b>

## Quilpie Shire Council Statement of Cash Flows

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

	2023/24 Budget	2024/25 Budget	2025/26 Budget
<b>Cash Flows from Operating Activities</b>			
Receipts from Customers	12,262,343	11,634,372	11,925,000
Payment to Suppliers and Employees	(28,122,890)	(36,180,409)	(37,323,623)
	<b>(15,860,547)</b>	<b>(24,546,037)</b>	<b>(25,398,623)</b>
Interest Received	729,000	744,000	766,000
Rental Income	460,000	474,000	488,000
Operating Grants, Subsidies and Donations	21,935,205	30,461,000	31,530,000
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,263,658</b>	<b>7,132,963</b>	<b>7,385,377</b>
<b>Cash Flows from Investing Activities</b>			
Payments for Property, Plant and Equipment	(37,011,004)	(10,850,000)	(11,000,000)
Net Movement on Loans and Advances	4,000	4,000	4,000
Proceeds from Sale of Property, Plant and Equipment	833,000	400,000	400,000
Capital Grants, Subsidies and Donations	22,088,483	3,100,000	2,822,000
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(14,085,521)</b>	<b>(7,346,000)</b>	<b>(7,774,000)</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>Net Increase (Decrease) in Cash Held</b>	<b>(6,821,863)</b>	<b>(213,037)</b>	<b>(388,623)</b>
Cash at Beginning of Reporting Period	37,291,120	30,469,257	30,256,220
<b>Cash at End of Reporting Period</b>	<b>30,469,257</b>	<b>30,256,220</b>	<b>29,867,597</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>Budget as at 1 July 2023</b>	198,037,712	118,063,856	316,101,568
Net Operating Surplus	-	22,268,074	22,268,074
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
<b>Budget as at 30 June 2024</b>	<b>198,037,712</b>	<b>140,331,930</b>	<b>338,369,642</b>
<b>Budget as at 1 July 2024</b>	198,037,712	140,331,930	338,369,642
Net Operating Surplus	-	3,003,500	3,003,500
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	12,121,288	-	12,121,288
<b>Budget as at 30 June 2025</b>	<b>210,159,000</b>	<b>143,335,430</b>	<b>353,494,430</b>
<b>Budget as at 1 July 2025</b>	210,159,000	143,335,430	353,494,430
Net Operating Surplus	-	2,476,000	2,476,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
<b>Budget as at 30 June 2026</b>	<b>210,159,000</b>	<b>145,811,430</b>	<b>355,970,430</b>

# Quilpie Shire Council

## Long-Term Financial Forecast

### Statement of Income and Expenditure

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

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2033/33
<b>REVENUE</b>										
<b>Operating Revenue</b>										
Rates, Levies and Charges	7,945,476	8,224,000	8,430,000	8,641,000	8,857,000	9,078,000	9,305,000	9,538,000	9,776,000	10,020,000
Fees and Charges	122,000	124,000	126,000	129,000	132,000	135,000	138,000	141,000	145,000	149,000
Rental Income	460,500	474,000	488,000	503,000	518,000	534,000	550,000	567,000	584,000	602,000
Interest Received	729,000	744,000	766,000	789,000	817,000	846,000	876,000	911,000	952,000	995,000
Recoverable Works Revenue	7,342,897	3,258,103	3,340,000	3,424,000	3,510,000	3,598,000	3,688,000	3,780,000	3,875,000	3,972,000
Other Income	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000
Grants, Subsidies and Donations	29,718,205	30,461,000	31,530,000	32,318,000	33,126,000	33,954,000	34,803,000	35,673,000	36,565,000	37,479,000
<b>Total Operating Revenue</b>	<b>46,357,078</b>	<b>43,325,103</b>	<b>44,721,000</b>	<b>45,846,000</b>	<b>47,003,000</b>	<b>48,189,000</b>	<b>49,405,000</b>	<b>50,656,000</b>	<b>51,944,000</b>	<b>53,265,000</b>
<b>EXPENSES</b>										
<b>Operating Expenses</b>										
Corporate Governance	1,963,000	1,740,000	1,810,000	1,864,000	1,906,000	1,949,000	1,993,000	2,038,000	2,084,000	2,131,000
Administration Costs	1,590,750	1,642,000	1,708,000	1,759,000	1,799,000	1,839,000	1,880,000	1,922,000	1,965,000	2,009,000
Community Service Expenses	2,840,755	2,854,000	2,968,000	3,057,000	3,126,000	3,196,000	3,268,000	3,342,000	3,417,000	3,494,000
Utilities Costs	708,350	737,000	766,000	789,000	807,000	825,000	844,000	863,000	882,000	902,000
Recoverable Works / Flood Restoration Works	28,721,107	25,602,103	26,626,000	27,425,000	28,042,000	28,673,000	29,318,000	29,978,000	30,653,000	31,343,000
Environmental Health Expenses	1,088,428	1,069,500	862,000	888,000	908,000	928,000	949,000	970,000	992,000	1,014,000
Net Plant Operations	(1,640,000)	(1,706,000)	(1,774,000)	(1,827,000)	(1,868,000)	(1,910,000)	(1,953,000)	(1,997,000)	(2,042,000)	(2,088,000)
Tourism and Economic Development	1,169,000	1,036,000	1,077,000	1,109,000	1,134,000	1,160,000	1,186,000	1,213,000	1,240,000	1,268,000
Infrastructure Maintenance	2,901,500	2,900,000	3,016,000	3,106,000	3,176,000	3,247,000	3,320,000	3,395,000	3,471,000	3,549,000
Finance Costs	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
Depreciation and Amortisation	6,806,597	7,518,000	7,978,000	7,978,000	7,978,000	8,466,000	8,466,000	8,466,000	8,984,000	8,984,000
<b>Total Operating Expenses</b>	<b>46,177,487</b>	<b>43,421,603</b>	<b>45,067,000</b>	<b>46,179,000</b>	<b>47,040,000</b>	<b>48,406,000</b>	<b>49,305,000</b>	<b>50,225,000</b>	<b>51,682,000</b>	<b>52,643,000</b>
<b>NET OPERATING RESULT</b>	<b>179,591</b>	<b>(96,500)</b>	<b>(346,000)</b>	<b>(333,000)</b>	<b>(37,000)</b>	<b>(217,000)</b>	<b>100,000</b>	<b>431,000</b>	<b>262,000</b>	<b>622,000</b>
<b>Capital Revenue</b>										
Grants, Subsidies and Donations	22,088,483	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>22,088,483</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>22,268,074</b>	<b>3,003,500</b>	<b>2,476,000</b>	<b>2,560,000</b>	<b>2,928,000</b>	<b>2,822,000</b>	<b>3,215,000</b>	<b>3,624,000</b>	<b>3,535,000</b>	<b>3,977,000</b>

# Quilpie Shire Council

## Long-Term Financial Forecast

### Statement of Financial Position

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

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2033/33
<b>Current Assets</b>										
Cash and Equivalents	30,469,257	30,256,220	29,867,597	32,692,535	35,385,312	38,076,012	40,649,329	43,151,329	45,630,329	48,077,269
Trade Receivables	228,402	233,000	238,000	244,000	250,000	256,000	262,000	269,000	276,000	276,000
Rate Receivables	276,867	284,000	291,000	298,000	305,000	313,000	321,000	329,000	337,000	337,000
Inventories	952,117	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>31,926,643</b>	<b>31,873,220</b>	<b>31,336,597</b>	<b>34,134,535</b>	<b>36,855,312</b>	<b>39,505,012</b>	<b>42,102,329</b>	<b>44,634,329</b>	<b>47,146,329</b>	<b>49,611,329</b>
<b>Non-Current Assets</b>										
Trade and Other Receivables	44,481	40,481	36,481	32,481	28,481	24,481	20,481	16,481	12,481	8,481
Property, Plant and Equipment	268,712,003	313,438,633	315,910,633	318,532,633	331,217,633	331,001,633	331,235,633	345,570,633	346,186,633	347,252,633
Capital Works in Progress	40,523,342	10,850,000	11,000,000	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>309,279,826</b>	<b>324,329,114</b>	<b>326,947,114</b>	<b>326,765,114</b>	<b>339,896,114</b>	<b>340,126,114</b>	<b>340,806,114</b>	<b>355,587,114</b>	<b>356,649,114</b>	<b>358,161,114</b>
<b>TOTAL ASSETS</b>	<b>341,206,469</b>	<b>356,202,334</b>	<b>358,283,711</b>	<b>360,899,649</b>	<b>376,751,426</b>	<b>379,631,126</b>	<b>382,908,443</b>	<b>400,221,443</b>	<b>403,795,443</b>	<b>407,772,443</b>
<b>Current Liabilities</b>										
Trade and Other Payables	1,508,267	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	1,047,253	1,068,000	1,089,000	1,111,000	1,136,000	1,162,000	1,191,000	1,221,000	1,252,000	1,252,000
<b>Total Current Liabilities</b>	<b>2,555,520</b>	<b>2,420,904</b>	<b>2,020,280</b>	<b>2,070,219</b>	<b>2,123,995</b>	<b>2,174,695</b>	<b>2,229,013</b>	<b>2,259,013</b>	<b>2,290,013</b>	<b>2,290,013</b>
<b>Non-Current Liabilities</b>										
Provisions	281,307	287,000	293,000	299,000	306,000	313,000	321,000	329,000	337,000	337,000
<b>Total Non-Current Liabilities</b>	<b>281,307</b>	<b>287,000</b>	<b>293,000</b>	<b>299,000</b>	<b>306,000</b>	<b>313,000</b>	<b>321,000</b>	<b>329,000</b>	<b>337,000</b>	<b>337,000</b>
<b>TOTAL LIABILITIES</b>	<b>2,836,827</b>	<b>2,707,904</b>	<b>2,313,280</b>	<b>2,369,219</b>	<b>2,429,995</b>	<b>2,487,695</b>	<b>2,550,013</b>	<b>2,588,013</b>	<b>2,627,013</b>	<b>2,627,013</b>
<b>NET COMMUNITY ASSETS</b>	<b>338,369,642</b>	<b>353,494,430</b>	<b>355,970,430</b>	<b>358,530,430</b>	<b>374,321,430</b>	<b>377,143,430</b>	<b>380,358,430</b>	<b>397,633,430</b>	<b>401,168,430</b>	<b>405,145,430</b>
<b>Community Equity</b>										
Shire Capital Account	110,491,389	113,591,389	116,413,389	119,306,389	122,271,389	125,310,389	128,425,389	131,618,389	134,891,389	138,246,389
Asset Revaluation Surplus	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	29,840,541	29,744,041	29,398,041	29,065,041	29,028,041	28,811,041	28,911,041	29,342,041	29,604,041	30,226,041
<b>TOTAL COMMUNITY EQUITY</b>	<b>338,369,642</b>	<b>353,494,430</b>	<b>355,970,430</b>	<b>358,530,430</b>	<b>374,321,430</b>	<b>377,143,430</b>	<b>380,358,430</b>	<b>397,633,430</b>	<b>401,168,430</b>	<b>405,145,430</b>

Quilpie Shire Council

Long-Term Financial Forecast

Statement of Cash Flows

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

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2033/33
<b>Cash Flows from Operating Activities</b>										
Receipts from Customers	12,262,343	11,634,372	11,925,000	12,223,000	12,529,000	12,841,000	13,162,000	13,490,000	13,828,000	14,189,000
Payment to Suppliers and Employees	(28,122,890)	(36,180,409)	(37,323,623)	(38,105,062)	(39,016,223)	(39,827,300)	(40,786,683)	(41,736,000)	(42,677,000)	(43,677,060)
	<b>(15,860,547)</b>	<b>(24,546,037)</b>	<b>(25,398,623)</b>	<b>(25,882,062)</b>	<b>(26,487,223)</b>	<b>(26,986,300)</b>	<b>(27,624,683)</b>	<b>(28,246,000)</b>	<b>(28,849,000)</b>	<b>(29,488,060)</b>
Interest Received	729,000	744,000	766,000	789,000	817,000	846,000	876,000	911,000	952,000	995,000
Rental Income	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	21,935,205	30,461,000	31,530,000	32,318,000	33,126,000	33,954,000	34,803,000	35,673,000	36,565,000	37,479,000
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,263,658</b>	<b>7,132,963</b>	<b>7,385,377</b>	<b>7,727,938</b>	<b>7,973,777</b>	<b>8,347,700</b>	<b>8,604,317</b>	<b>8,905,000</b>	<b>9,252,000</b>	<b>9,587,940</b>
<b>Cash Flows from Investing Activities</b>										
Payments for Property, Plant and Equipment	(37,011,004)	(10,850,000)	(11,000,000)	(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
Proceeds from Sale of Property, Plant and Equipment	833,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Capital Grants, Subsidies, Contributions and Donations	22,088,483	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>(14,085,521)</b>	<b>(7,346,000)</b>	<b>(7,774,000)</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>Net Increase (Decrease) in Cash Held</b>	<b>(6,821,863)</b>	<b>(213,037)</b>	<b>(388,623)</b>	<b>2,824,938</b>	<b>2,692,777</b>	<b>2,690,700</b>	<b>2,573,317</b>	<b>2,502,000</b>	<b>2,479,000</b>	<b>2,446,940</b>
Cash at Beginning of Reporting Period	37,291,120	30,469,257	30,256,220	29,867,597	32,692,535	35,385,312	38,076,012	40,649,329	43,151,329	45,630,329
<b>Cash at End of Reporting Period</b>	<b>30,469,257</b>	<b>30,256,220</b>	<b>29,867,597</b>	<b>32,692,535</b>	<b>35,385,312</b>	<b>38,076,012</b>	<b>40,649,329</b>	<b>43,151,329</b>	<b>45,630,329</b>	<b>48,077,269</b>



**We Value:**    **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

## F.04 Revenue Statement

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Date Adopted by Council	18 July 2023	Council Resolution No.	
Effective Date	01 July 2023	Review Date	By 31 July 2024
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.04	IX Reference	91650
Version Number	V10	18 July 2023	Reviewed, updated, and adopted

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## F.04 Revenue Statement

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 2023/24 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 21 July 2023, applies to the financial year from 1 July 2023 to 30 June 2024.

## 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.

**F.04 Revenue Statement**

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

## F.04 Revenue Statement

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 shire 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 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 2023/24 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.

## F.04 Revenue Statement

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 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.
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.

## F.04 Revenue Statement

Category	Category Name	Category Description
14	Mining and Oil Production	All land 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	\$488.00	3.0046	Does not apply
2	Town of Quilpie - Residential 1 to 10Ha	\$488.00	2.0447	Does not apply
3	Town of Quilpie - Commercial	\$588.00	3.5403	Does not apply
4	Town of Quilpie - Industrial	\$588.00	3.2003	Does not apply
5	Town of Eromanga	\$488.00	6.5984	Does not apply
6	Other Rural Towns	\$442.00	81.2216	Does not apply
7	Opal Mines	\$402.00	42.6538	Does not apply
8	Other	\$659.00	50.0594	Does not apply
9	Rural - Pumps and Bore Sites	\$343.00	45.8878	Does not apply
10	Rural and Residential Land - 10 to 100Ha	\$336.00	2.2837	Does not apply
11	Rural – Grazing and Agriculture ≥100Ha	\$588.00	1.5108	Does not apply
12	Rural - Carbon Credits	\$1,176.00	1.5108	Does not apply
13	Transformer Sites	\$406.00	3.5932	Does not apply
14	Mining and Oil Production	\$51,241.00	176.4000	40%
15	Oil Distillation / Refining	\$36,170.00	174.5791	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.

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F.04 Revenue Statement

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**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 2023/24 financial year in the percentages listed below:

- Category 14 - Mining and Oil Production: 40%

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 2023/24 financial year;
- the differential general rating category of the land in 2022/23 financial year, changes in the 2023/24 financial year;
- the rateable assessment is levied the minimum differential general rate for the 2023/24 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 2023/24 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

## F.04 Revenue Statement

- (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 2023/24 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 in 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	\$105.00	0.0840
12	Rural - Carbon Credits	\$105.00	0.0840

## 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 Table 6) 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 2023/24 financial year, the applicable charging units are as follows:

TABLE 4 – WATER AND SEWERAGE CHARGE PER UNIT

Utility Charge	Charge per Unit
Sewerage	\$15.90
Water	\$16.62



## F.04 Revenue Statement

TABLE 5 – WATER CHARGING UNIT SCHEDULE

Description (Land Use Category)	Water Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	40
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	150
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	100
Trucking yards	100
Swimming pool	200
John Waugh Park	600
Bulloo Park	600
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	600
Washdown Bay – Quilpie	300
Industrial land	30
Rural and Residential land with no sewerage or waste management service and outside the service area	30
Bowling Green	100

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## F.04 Revenue Statement

Description (Land Use Category)	Water Charging Units
Caravan Park (includes one pedestal/cistern)	20
▪ For each extra pedestal/cistern	10
Refinery (includes one pedestal/cistern)	450
Washdown – Eromanga	120
Visitor Accommodation (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	240
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	200

**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.

TABLE 6 – SEWERAGE CHARGING UNIT SCHEDULE

Description (Land Use Category)	Sewerage Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	15
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25

## F.04 Revenue Statement

Description (Land Use Category)	Sewerage Charging Units
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	
Trucking yards	
Swimming pool	200
John Waugh Park	300
Bulloo Park	300
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	
Washdown Bay – Quilpie	
Industrial land	
Rural and Residential land with no sewerage or waste management service and outside the service area	
Bowling Green	
Caravan Park	300
Refinery (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Washdown – Eromanga	
Visitor Accommodation (includes two pedestals/cisterns)	
▪ For each extra pedestal/cistern	
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	

**F.04 Revenue Statement****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 6.

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 6.

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.

**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 2023/24 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 7 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 7 below.

## F.04 Revenue Statement

Refuse Removal and Disposal Service Charges for 2023/24 are:

TABLE 7 – ANNUAL CHARGE

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	1	\$646	\$319
	2	\$965	\$638
	3	\$1,284	\$957

## 4.11.2.2 WASTE MANAGEMENT LEVY

Pursuant to section 99 of the Regulation, Council will make and levy a utility charge for the 2023/24 financial year (to be known as the “Waste Management Levy”) in the sum of \$235 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.

## F.04 Revenue Statement

## 4.16 PAYMENT IN ADVANCE

Council offers ratepayers the opportunity to pre-pay rates 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 Overdue Rates & Charges 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 rebate of general rates and utility charges, up to a total of \$550 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 8 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 8 – ASSESSMENTS INCLUDED IN CLASS CONCESSION

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00002-00000-000	00506-00000-000	00648-50000-000	00802-00000-000	01188-00000-000
00004-10000-000	00507-00000-000	00648-70000-000	00806-00000-000	01195-00000-000
00005-00000-000	00514-00000-000	00649-00000-000	00806-00050-000	01198-00000-000
00006-00000-000	00515-00000-000	00649-50000-000	00806-00100-000	01202-10000-000
00007-55000-000	00516-00000-000	00650-10000-000	00806-20000-000	01203-10000-000
00008-00000-000	00517-00000-000	00652-00000-000	00809-00000-000	01203-20000-000
00009-00000-000	00518-00000-000	00652-10000-000	00809-50000-000	11020-00000-000
00012-00000-000	00523-50000-000	00653-10000-000	00810-00000-200	11022-00000-000
00016-00000-000	00525-20000-000	00654-10000-000	00813-10000-000	11022-10000-000
00017-00000-000	00526-00000-000	00654-30000-000	00815-00000-000	11024-10000-000

## F.04 Revenue Statement

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00018-00000-000	00527-00000-000	00654-50000-000	00816-00000-000	11025-00000-000
00019-10000-000	00528-00000-000	00655-10000-000	00816-50000-000	11028-00000-000
00021-40000-000	00528-50000-000	00657-00000-000	00817-00000-000	11029-00000-000
00026-00000-000	00529-00000-000	00658-00000-000	00818-00000-000	11030-00000-000
00027-00000-000	00529-30000-000	00659-10000-000	00828-10000-000	11035-00000-000
00028-00000-000	00530-10000-000	00661-63000-000	00828-20000-000	11036-00000-000
00031-00000-000	00530-10010-000	00662-00000-000	00831-10000-000	11037-00000-000
00032-00000-000	00531-00000-000	00663-10000-000	00832-00000-000	11038-00000-000
00033-00000-000	00531-00060-000	00663-50000-000	00834-00000-000	11039-00000-000
00039-00000-000	00531-10000-000	00667-10000-000	00834-20000-000	11041-00000-000
00047-00000-000	00531-20000-000	00673-00000-000	00834-50000-000	11042-00000-000
00050-10000-000	00531-21000-000	00674-00000-000	00834-60000-000	11043-00000-000
00052-00000-000	00532-00000-000	00675-00000-000	00835-00000-000	11044-00000-000
00054-00000-000	00532-32000-000	00676-00000-000	00835-50000-000	11045-00000-000
00054-50000-000	00532-33000-000	00676-10000-000	00836-00000-000	11046-00000-000
00056-00000-000	00534-10000-000	00682-00000-000	00840-30000-000	11047-00000-000
00057-10000-000	00535-01000-000	00684-10000-000	00844-10000-000	11048-00000-000
00060-00000-000	00535-10000-000	00687-00000-000	00844-11000-000	11049-00000-000
00063-00000-000	00536-11100-000	00691-00000-000	00845-00000-000	11051-00000-000
00064-00000-000	00536-20000-000	00691-30000-000	00845-01500-000	11052-00000-000
00065-00000-000	00536-30000-000	00691-41000-000	00845-02300-000	11053-00000-000
00071-10000-000	00540-00000-000	00691-60000-000	00845-02400-000	11054-00000-000
00071-50000-000	00546-00000-000	00692-00000-000	00845-02900-000	11055-00000-000
00073-00000-000	00547-00000-000	00695-00000-000	00845-03500-000	11056-00000-000
00076-60000-000	00548-00000-000	00695-50000-000	00845-91000-000	11059-00000-000
00084-00000-000	00552-00000-000	00696-00000-000	00845-91500-000	11060-00000-000
00093-10000-000	00553-00000-000	00697-00000-000	00845-91600-000	11061-00000-000
00096-10000-000	00553-61300-000	00698-10000-000	00846-10000-000	11063-00000-000
00097-20000-000	00553-61500-000	00698-30000-000	00848-10000-000	11065-00000-000
00100-00000-000	00553-70000-000	00698-40000-000	00849-00000-000	11066-00000-000
00101-00000-000	00555-10000-000	00698-50000-000	00850-00000-000	11068-00000-000
00102-10000-000	00557-10000-000	00698-55000-000	00852-00000-000	11069-00000-000
00107-00000-000	00560-10000-000	00699-10000-000	00852-10000-000	11070-00000-000
00108-00000-000	00562-00000-000	00700-00000-000	00853-00000-000	11071-00000-000
00109-00000-000	00564-10000-000	00702-00000-000	00854-00000-000	11072-00000-000
00110-00000-000	00564-10001-000	00702-50000-000	00854-10000-000	

## F.04 Revenue Statement

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00111-00000-000	00565-10000-000	00703-00000-000	00855-00000-000	
00112-00000-000	00566-00000-000	00704-20000-000	00856-10000-000	
00113-00000-000	00569-10000-000	00707-00000-000	00858-00000-000	
00113-50000-000	00569-11000-000	00711-00000-000	00858-00002-000	
00114-00000-000	00570-00000-000	00724-50000-000	00858-10000-000	
00115-00000-000	00573-00000-000	00726-00000-000	00858-13000-000	
00115-50000-000	00573-20000-000	00727-00000-000	00863-00000-000	
00117-00000-000	00573-30000-000	00728-60000-000	00872-00000-000	
00123-00000-000	00573-40000-000	00730-15000-000	00872-50000-000	
00124-00000-000	00574-50000-000	00731-00000-000	00874-10000-000	
00125-10000-000	00576-10000-000	00732-00000-000	00875-00000-000	
00125-50000-000	00576-12000-000	00732-20000-000	00875-10000-000	
00127-00000-000	00576-13000-000	00732-50000-000	00875-50000-000	
00128-00000-000	00576-20000-000	00736-00000-000	00876-00000-000	
00129-00000-000	00576-50000-000	00738-00000-000	00878-10000-000	
00133-00000-000	00581-14000-000	00738-10000-000	00879-00000-000	
00134-00000-000	00581-17200-000	00742-00000-000	00879-00500-000	
00149-92000-000	00581-50000-000	00745-00000-000	00879-00600-000	
00158-20000-000	00583-10000-000	00748-10000-000	00882-00000-000	
00158-30000-000	00591-10000-000	00750-00000-000	00882-00040-000	
00158-40000-000	00592-10000-000	00755-00000-000	00883-00000-000	
00158-50000-000	00599-50000-000	00757-11000-000	00884-00000-000	
00167-00000-000	00600-00000-000	00757-14000-000	00885-00000-000	
00168-00000-000	00601-00000-000	00757-16000-000	00886-00220-000	
00168-05000-000	00605-00000-000	00757-20000-000	00886-00265-000	
00168-50000-000	00605-10000-000	00763-10000-000	00886-00280-000	
00169-00000-000	00605-20000-000	00763-11000-000	00886-00290-000	
00174-10000-000	00606-00500-000	00764-00000-000	00886-00300-000	
00204-00000-000	00606-50000-000	00764-20000-000	00886-00310-000	
00215-00000-000	00606-50200-000	00764-40000-000	00886-00320-000	
00233-00000-000	00607-10000-000	00764-41000-000	00886-00330-000	
00234-00001-000	00607-13000-000	00764-41900-000	00886-00400-000	
00337-30000-000	00609-10000-000	00765-00000-000	00886-00500-000	
00337-70000-000	00614-10000-000	00774-10000-000	00886-00610-000	
00386-47000-000	00614-10099-000	00775-00000-000	00886-00620-000	
00398-50000-000	00614-20000-000	00775-20000-000	00886-00630-000	



## F.04 Revenue Statement

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00448-00000-000	00614-50000-000	00775-40000-000	00886-00640-000	
00448-20000-000	00615-00000-000	00775-60001-000	00886-00700-000	
00469-00000-000	00618-00000-000	00775-80000-000	00886-10000-000	
00484-00000-000	00619-00000-000	00777-00000-000	00886-20000-000	
00485-30000-000	00621-10000-000	00777-05000-000	00886-40000-000	
00485-40000-000	00625-00000-000	00777-50000-000	01008-20000-000	
00486-00000-000	00626-00000-000	00777-55000-000	01009-20000-000	
00488-00000-000	00627-00000-000	00777-55500-000	01010-00000-000	
00489-00000-000	00627-50000-000	00780-10000-000	01011-00000-000	
00496-00000-000	00628-00000-000	00780-50000-000	01015-00000-000	
00497-00000-000	00628-55000-000	00787-00000-000	01064-50000-000	
00498-00000-000	00633-00000-000	00788-00000-000	01064-60000-000	
00500-00000-000	00639-10000-000	00789-00000-000	01103-00000-000	
00501-00000-000	00640-22000-000	00790-00000-000	01178-00000-000	
00502-00000-000	00647-10000-000	00793-00000-000	01179-00000-000	
00503-00000-000	00648-00000-000	00793-50000-000	01184-00000-000	
00504-00000-000	00648-10000-000	00795-00000-000	01185-00000-000	
00505-00000-000	00648-20000-000	00795-01000-000	01187-00000-000	

## 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 9 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 9 – GENERAL RATE CATEGORIES – CONCESSION ON APPLICATION

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

## F.04 Revenue Statement

**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 10 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 10 – 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.

**F.04 Revenue Statement**

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 2023/24 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 Overdue Rates & Charges Policy

**We Value:**    **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

## 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 \$94,260 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 2024.

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.

**We Value:**    **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

## F.03 Revenue Policy

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Date Adopted by Council	18 April 2023	Council Resolution No.	QSC053-04-23
Effective Date	1 July 2023	Review Date	6 April 2023
Policy Owner	Council	Responsible Officer	CEO
Policy Number	F.03	IX Reference	91119
Version Number	V1	16-Jun-15	Developed and adopted
	V2	08-Jul-16	Reviewed and adopted
	V3	14-Jul-17	Reviewed and adopted
	V4	22-Jun-18	Reviewed and adopted
	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
	V9	18-Apr-23	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 2023/24 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.

## F.03 Revenue Policy

**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*.



## F.03 Revenue Policy

**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.

## F.03 Revenue Policy

## 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*

IX #	Details
91650	F.04 Revenue Statement
91116	F.10 Recovery of Overdue Rates and Charges
91118	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
213353	Schedule of Fees and Charges

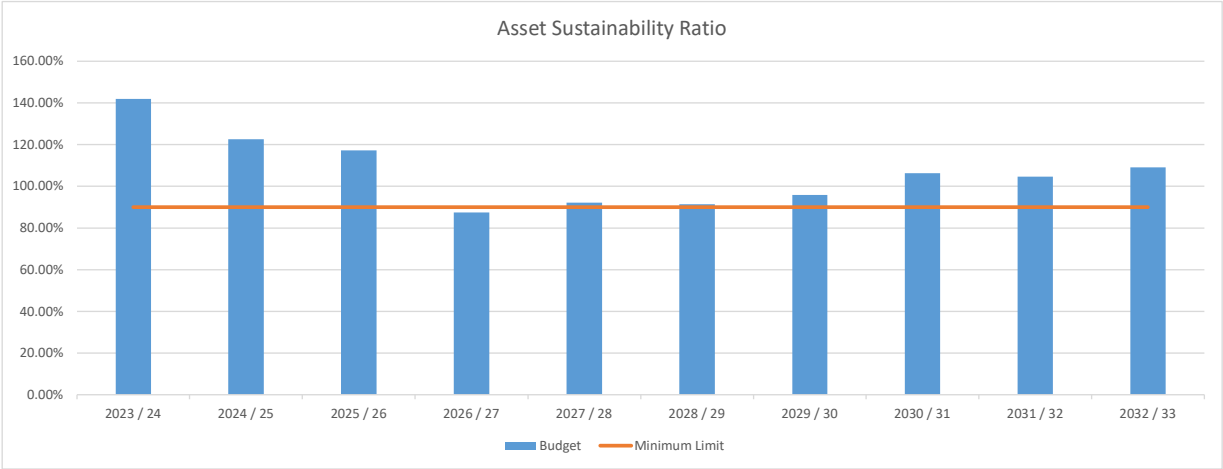
# Financial Sustainability Ratios

For the 2023/24 financial year and the next 9 financial years

Reference: LGR s169 (4) and s368

## Asset Sustainability Ratio

**Asset Sustainability Ratio** (expressed as a percentage) is an approximation of the extent to which the infrastructure assets managed by a local government are being replaced as they reach the end of their useful lives.



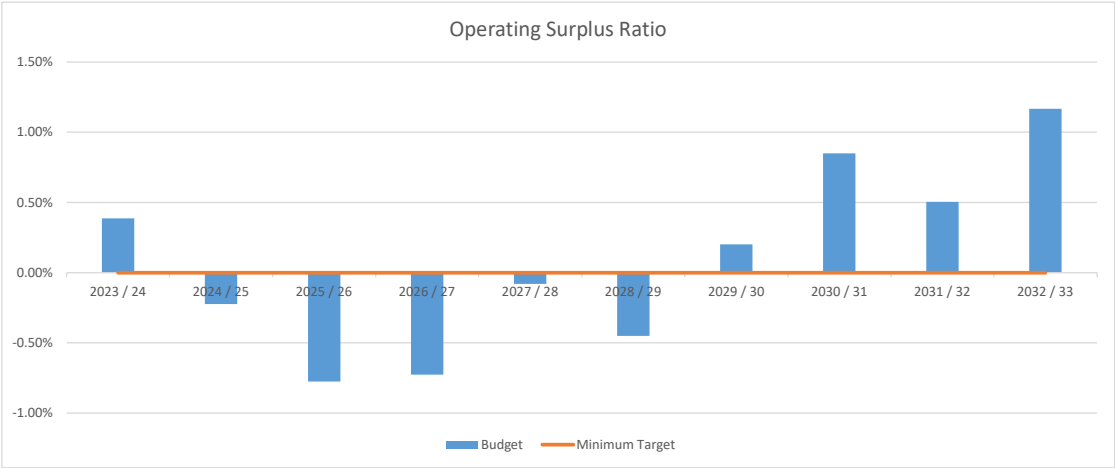
Financial Year	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33
Budget	141.92%	122.67%	117.20%	87.37%	92.16%	91.37%	95.88%	106.31%	104.69%	109.19%
Minimum Limit	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%

### Financial Sustainability Ratios

For the 2023/24 financial year and the next 9 financial years

**Operating Surplus Ratio**

**Operating Surplus Ratio** (expressed as a percentage) is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.



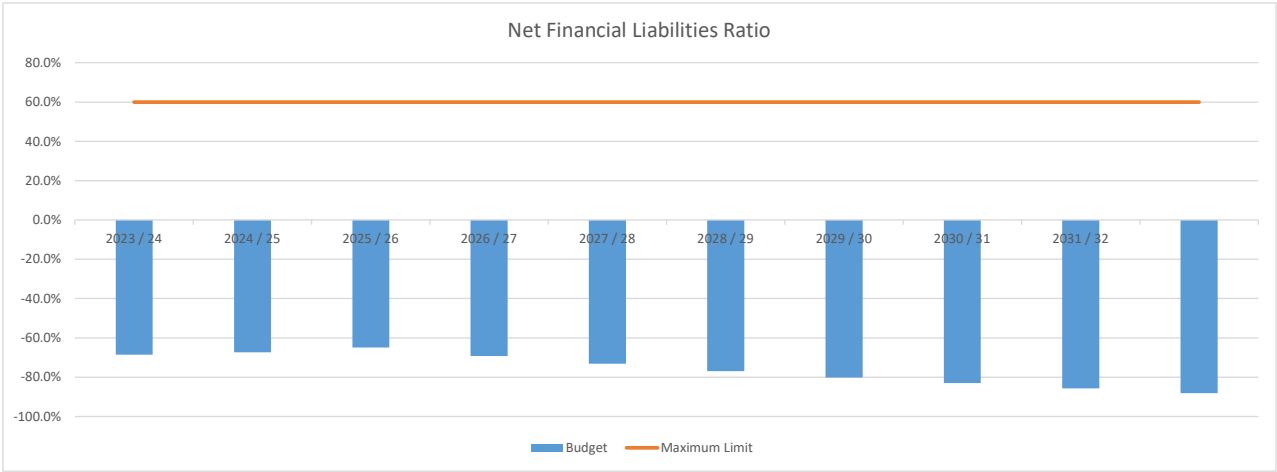
Financial Year	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33
Budget	0.39%	-0.22%	-0.77%	-0.73%	-0.08%	-0.45%	0.20%	0.85%	0.50%	1.17%
Minimum Target	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Financial Sustainability Ratios

For the 2023/24 financial year and the next 9 financial years

Net Financial Liabilities Ratio

**Net Financial Liabilities Ratio** (expressed as a percentage) is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

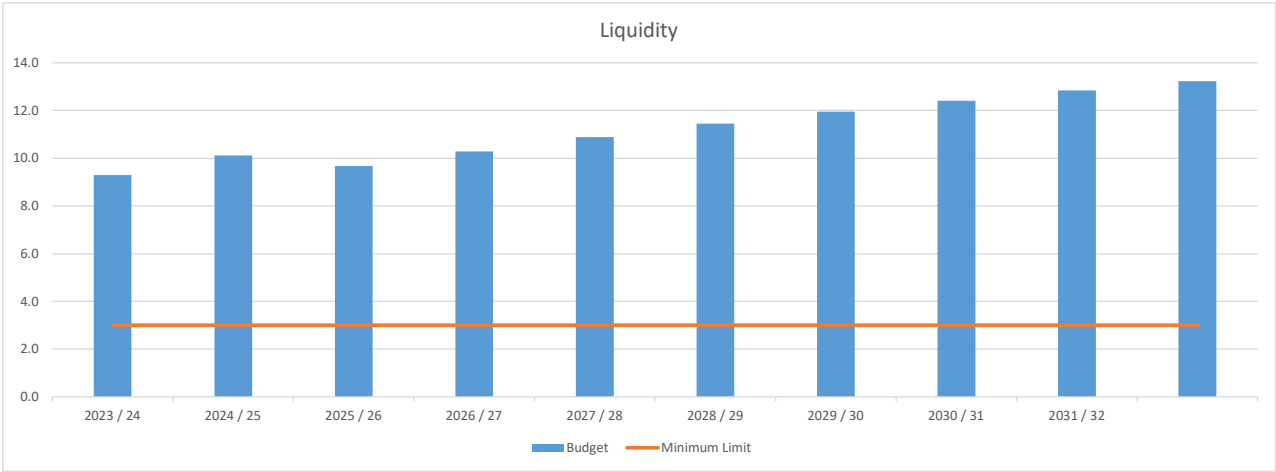


Financial Year	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33
Budget	-68.5%	-67.3%	-64.9%	-69.3%	-73.2%	-76.8%	-80.1%	-83.0%	-85.7%	-88.2%
Maximum Limit	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%

**Financial Sustainability Ratios**  
For the 2023/24 financial year and the next 9 financial years

**Liquidity**

**Liquidity** Indicates the number of months council can continue paying its immediate expenses without additional cash flows.



Financial Year	2023 / 24	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33
Budget	9.3	10.1	9.7	10.3	10.9	11.4	12.0	12.4	12.8	13.2
Minimum Limit	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0

## 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 2023/24 financial year compared with the rates and charges levied in the budget for the 2022/23 financial year is 8.15%

## FOR INFORMATION PURPOSES ONLY

### APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
<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	(315,000)	(437,000)	39%
1000-2020-0000	Executive and Special Project Expenses	CEO	(501,001)	(381,000)	-24%
1000-2025-0000	Subscriptions	CEO	(110,000)	(120,000)	9%
<b>1000-0002</b>	<b>EXECUTIVE SERVICES</b>		<b>(926,001)</b>	<b>(938,000)</b>	<b>1%</b>
<b>1100-0002</b>	<b>COUNCILLORS EXPENSES</b>				
1100-2000-0000	Councillor Wages	CEO	(302,000)	(296,000)	-2%
1100-2001-0000	Councillor Remuneration - Meetings	CEO	(65,500)	(57,500)	-12%
1100-2020-0000	Councillors Allowances & Expenditure	CEO	(14,500)	(14,500)	0%
1100-2025-0000	Councillor Superannuation	CEO	(35,000)	(35,000)	0%
1100-2030-0000	Councillor Professional Dev Training	CEO	(5,000)	(5,000)	0%
1100-2040-0000	Councillors Conferences & Deputation	CEO	(22,000)	(22,000)	0%
1100-2050-0000	Election Expenses	CEO	-	(11,000)	-100%
1100-2060-0000	Meeting Expenses	CEO	(10,000)	(12,000)	20%
<b>1100-0002</b>	<b>COUNCILLORS EXPENSES</b>		<b>(454,000)</b>	<b>(453,000)</b>	<b>0%</b>
<b>1200-0002</b>	<b>GOVERNANCE EXPENSES</b>				
1200-2200-0000	Governance Operating Expenses	MGC	(100,000)	(358,000)	258%
<b>1200-0002</b>	<b>GOVERNANCE EXPENSES</b>		<b>(100,000)</b>	<b>(358,000)</b>	<b>258%</b>
<b>1300-0003</b>	<b>MEDIA &amp; COMMUNICATIONS</b>				
1300-2200-0000	Media & Comms Operating Expenses		(8,000)	(214,000)	2575%
<b>1300-0003</b>	<b>MEDIA &amp; COMMUNICATIONS</b>		<b>(8,000)</b>	<b>(214,000)</b>	<b>2575%</b>
<b>1000-0001</b>	<b>CORPORATE GOVERNANCE</b>		<b>(1,488,001)</b>	<b>(1,963,000)</b>	<b>32%</b>
<b>2100-0001-0000</b>	<b>FINANCE &amp; ADMINISTRATION</b>				
<b>2100-0002-0000</b>	<b>ADMINISTRATION</b>				
2100-2000-0000	Administration Salaries	MFA	(1,339,000)	-	-100%
2100-2220-0000	Shire Office Operating Expenses	MFA	(87,000)	(117,750)	35%
2100-2230-0000	Insurance	MFA	(80,000)	(90,000)	13%
2100-2280-0000	Postage	MFA	(5,000)	(5,000)	0%
2100-2290-0000	Printing & Stationery	MFA	(30,000)	(30,000)	0%
2100-2330-0000	Shire Office Repairs & Maintenance	MFA	(20,000)	(15,000)	-25%
2100-2600-0000	Depn - General Admin	MFA	(85,141)	(85,141)	0%
<b>2100-0002</b>	<b>ADMINISTRATION</b>		<b>(1,646,141)</b>	<b>(342,891)</b>	<b>-79%</b>
<b>2105-0002-0000</b>	<b>FINANCIAL SERVICES</b>				
2105-2120-0000	Audit Fees	MFA	(102,370)	(103,000)	1%
2105-2130-0000	Bank Charges	MFA	(7,000)	(7,000)	0%
2105-2135-0000	Dishonoured Cheques	MFA	-	-	-100%
2105-2185-0000	Fringe Benefits Tax	MFA	(13,000)	(13,000)	0%
2105-2220-0000	Financial Services Operating Expenses	MFA	(120,000)	(436,000)	
2105-2260-0000	Bad Debts Expense	MFA	-	-	-100%



## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
2105-2500-0000	Valuation of Assets	MFA	(65,000)	(10,000)	-85%
2105-2510-0000	Asset Management Expenses	CEO	-	(5,000)	-100%
2105-2991-0000	Odd Cents Rounding Expense	MFA	-	-	-100%
<b>2105-0002-0000</b>	<b>FINANCIAL SERVICES</b>		<b>(307,370)</b>	<b>(574,000)</b>	
<b>2110-0002</b>	<b>STORES &amp; PROCUREMENT</b>				
2110-1550-0000	Auction Sales	MFA	-	-	-100%
2110-2220-0000	Stores and Procurement Operating Exp	MFA	(273,000)	(252,000)	-8%
2110-2225-0000	Stores Write-Offs	MFA	-	-	-100%
2110-2250-0000	Auction Expenses	MFA	(5,000)	(5,000)	0%
2110-2815-0000	Stores Oncosts Recoveries	MFA	122,000	122,000	0%
<b>2110-0002</b>	<b>STORES &amp; PROCUREMENT</b>		<b>(156,000)</b>	<b>(135,000)</b>	<b>-13%</b>
<b>2120-0002</b>	<b>INFORMATION TECHNOLOGY</b>				
2120-2220-0000	IT Operating Expenses	MFA	(206,000)	(401,000)	95%
2100-2350-0000	Telecommunications and Data Expenses	MFA	(60,000)	-	-100%
<b>2120-0002</b>	<b>INFORMATION TECHNOLOGY</b>		<b>(266,000)</b>	<b>(401,000)</b>	<b>51%</b>
<b>2130-0002</b>	<b>RECORDS MANAGEMENT</b>				
2130-2220-0000	Records Management Operating Expenses		-	(115,000)	
<b>2130-0002</b>	<b>RECORDS MANAGEMENT</b>		-	<b>(115,000)</b>	
<b>2140-0002</b>	<b>CUSTOMER SERVICE</b>				
2140-2220-0000	Customer Service Operating Expenses		-	(83,000)	
<b>2140-0002</b>	<b>CUSTOMER SERVICE</b>		-	<b>(83,000)</b>	
<b>2200-0002</b>	<b>RATES &amp; CHARGES</b>				
<b>2210-0003</b>	<b>Rates - Residential Categories</b>				
2210-1000-0000	Rates - Residential / Commercial	MFA	216,000	267,583	24%
2210-1005-0000	Interest on Rates	MFA	3,000	3,000	0%
2210-1080-0000	Discount - Residential / Commercial	MFA	(21,000)	(21,000)	0%
2210-1085-0000	Pensioner Rebates	MFA	(4,500)	(4,500)	0%
2210-1090-0000	Writeoffs and Refunds	MFA	(1,000)	(1,000)	0%
2210-1095-0000	Charges on Land	MFA	-	-	-100%
<b>2210-0003</b>	<b>Rates - Residential Categories</b>		<b>192,500</b>	<b>244,083</b>	<b>27%</b>
<b>2220-0003</b>	<b>Rates - Commercial Categories</b>				
2220-1000-0000	Rates - Commercial Categories	MFA	30,000	73,350	145%
2220-1080-0000	Discount - Commercial Categories	MFA	(2,500)	(5,000)	100%
2220-1090-0000	Writeoffs and Refunds	MFA	(1,000)	(1,000)	0%
2220-1105-0000	Interest on Rates - Commercial	MFA	1,000	1,000	0%
<b>2220-0003</b>	<b>Rates - Commercial Categories</b>		<b>27,500</b>	<b>68,350</b>	<b>149%</b>
<b>2230-0003</b>	<b>Rates - Rural Categories</b>				
2230-1000-0000	Rates - Rural Categories	MFA	1,600,000	1,701,345	6%
2230-1005-0000	Interest on Rates - Rural	MFA	6,000	6,000	0%
2230-1080-0000	Discount - Rural Categories	MFA	(121,000)	(125,000)	3%
<b>2230-0003</b>	<b>Rates - Rural Categories</b>		<b>1,485,000</b>	<b>1,582,345</b>	<b>7%</b>

## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
<b>2236-0003</b>	<b>Rates - Oil and Gas Categories</b>				
2236-1000-0000	Rates - Oil and Gas Activities	MFA	5,000,000	5,306,572	6%
2236-1005-0000	Interest on Rates - Oil and Gas	MFA	100,000	5,000	-95%
2236-1080-0000	Discount - Oil and Gas Activities	MFA	(165,000)	(220,000)	33%
2236-1090-0000	Write-offs and Refunds - Oil and Gas	MFA	(30,000)	(3,000)	-90%
<b>2236-0003</b>	<b>Rates - Oil and Gas Categories</b>		<b>4,905,000</b>	<b>5,088,572</b>	<b>4%</b>
<b>2240-0003</b>	<b>Rates &amp; Charges Administration</b>				
2240-2000-0000	Rates & Charges Operating Expense	MFA	(12,000)	(141,000)	13%
<b>2240-0003</b>	<b>Rates &amp; Charges Administration</b>		<b>(12,000)</b>	<b>(141,000)</b>	<b>13%</b>
<b>2200-0002</b>	<b>RATES &amp; CHARGES</b>		<b>6,598,000</b>	<b>6,842,350</b>	<b>4%</b>
<b>2295-0002</b>	<b>GRANTS</b>				
2295-1100-0000	FAGS General Component	MFA	5,760,000	6,096,411	6%
2295-1130-0000	FAGS Identified Road Component	MFA	1,706,000	1,762,861	3%
2296-1100-0000	Grant - Roads to Recovery	DES	-	500,000	-100%
2297-1000-0000	SWQ Water and Sewerage Alliance Revenue	DES	150,000	1,373,000	-100%
2297-2000-0000	SWQ Water and Sewerage Alliance Costs	DES	(150,000)	(1,373,000)	-100%
<b>2295-0002</b>	<b>GRANTS</b>		<b>7,466,000</b>	<b>8,359,272</b>	<b>12%</b>
<b>2295-0002</b>	<b>CAPITAL GRANTS &amp; CONTRIBUTIONS</b>				
2298-1200-0000	Capital Grant - SES Support Grant	DES		58,000	-100%
2298-1204-0000	Capital Grant - SES Support Grant	DES		10,635	-100%
2298-1205-0000	Capital Grant - LRCIP Programme Round 3	DES	260,000	1,525,879	487%
2298-1206-0000	Capital Grant - LRCIP Programme Round 4 Part A	DES	-	892,000	-100%
2298-1207-0000	Capital Grant - LRCIP Programme Round 4 Part B			515,000	
2298-1208-0000	Capital Grant - ENHM Stage 3	CEO	-	15,000,000	-100%
2298-1210-0000	Capital Grant - RAUP Toompine	DES	30,000	100,000	233%
2298-1220-0000	Capital Grant - LGGSP - Townhouses	CEO	84,000	2,153,704	2464%
2298-1230-0000	Capital Grant - BOR Toompine Bore	DES	20,000	617,465	-100%
2298-1235-0000	Capital Grant - Toompine Bore Contributions	DES			-100%
2298-1270-0000	Capital Grant - R2R Revenue	DES	650,000	777,000	20%
2298-1275-0000	Capital Grant - BOR Quilpie STP Design	DES	11,000	289,548	20%
2298-1285-0000	Capital Grant - W4Q 21-24	CEO	860,000	149,252	-83%
<b>2295-0002</b>	<b>CAPITAL GRANTS &amp; CONTRIBUTIONS</b>		<b>1,915,000</b>	<b>22,088,483</b>	<b>1053%</b>
<b>2300-0002</b>	<b>OTHER REVENUE</b>				
2300-1500-0000	Administration Fees (GST Applies)	MFA	5,000	5,000	0%
2300-1510-0000	Admin Fees (GST Exempt)	MFA	5,000	5,000	0%
2300-1601-0000	Fire Levy Commission	MFA	4,000	4,000	0%
2300-1800-0000	Bank Interest Received	MFA	10,000	10,000	0%
2300-1810-0000	Investment Interest	MFA	725,000	700,000	-3%
2300-1990-0000	Miscellaneous Income	MFA	2,000	2,000	0%
2300-1995-0000	Misc Income GST Free	MFA	2,000	2,000	0%
2300-2130-0000	Investment Admin and Fees Charges	MFA	(28,000)	(28,000)	0%
2310-1300-0000	Quilpie Club Rent	MFA	500	500	0%
2310-2300-0000	Quilpie Club Expenses	MFA	(500)	(500)	0%
<b>2300-0002</b>	<b>OTHER REVENUE</b>		<b>725,000</b>	<b>700,000</b>	<b>-3%</b>
<b>2400-0002</b>	<b>EMPLOYEE ONCOSTS</b>				
2400-2010-0000	Expense - Annual Leave	MFA	(550,000)	(550,000)	0%

## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
2400-2011-0000	Expense - Long Service Leave	MFA	(130,000)	(130,000)	0%
2400-2012-0000	Expense - Sick Leave	MFA	(140,000)	(140,000)	0%
2400-2013-0000	Expense - Public Holiday	MFA	(170,000)	(170,000)	0%
2400-2015-0000	Expense - Bereavement Leave	MFA	(4,000)	(4,000)	0%
2400-2016-0000	Expense - Domestic Violence Leave	MFA	(2,000)	(2,000)	0%
2400-2020-0000	Expense - Maternity Leave	MFA	(7,000)	(7,000)	0%
2400-2065-0000	Expense - Superannuation Contributions	MFA	(590,000)	(590,000)	0%
2400-2230-0000	Expense - Workers Compensation	WHS	(80,000)	(80,000)	0%
2400-2315-0000	Expense - Employee Relocation	MFA	(10,000)	(10,000)	0%
2400-2410-0000	Expense - WH&S	WHS	(216,000)	(263,000)	22%
2400-2821-0000	Recovery - Annual Leave	MFA	550,000	550,000	0%
2400-2822-0000	Recovery - Sick Leave	MFA	140,000	140,000	0%
2400-2823-0000	Recovery - Long Service Leave	MFA	130,000	130,000	0%
2400-2824-0000	Recovery - Public Holidays	MFA	170,000	170,000	0%
2400-2825-0000	Recovery - Superannuation	MFA	590,000	590,000	0%
2400-2826-0000	Recovery - Workers Compensation	MFA	80,000	80,000	0%
2400-2827-0000	Recovery - Training	MFA	175,000	175,000	0%
2400-2828-0000	Recovery - WH&S	MFA	193,000	193,000	0%
2400-2829-0000	Recovery - Contractors	MFA	240,000	240,000	0%
2400-2830-0000	Recovery - Office Equipment	MFA	60,000	60,000	0%
2400-2831-0000	Recovery - Administration Overheads	MFA	120,000	120,000	0%
<b>2400-0002</b>	<b>EMPLOYEE ONCOSTS</b>		<b>549,000</b>	<b>502,000</b>	<b>-9%</b>
<b>2000-0001</b>	<b>FINANCE &amp; ADMINISTRATION</b>		<b>14,877,489</b>	<b>36,841,214</b>	<b>148%</b>
<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	15,000	0%
3000-2029-0000	Engineering O/C Recover Supervision	MFA	230,000	230,000	0%
3000-2030-0000	Engineering O/C Recover Plant	MFA	20,000	20,000	0%
3000-2040-0000	Engineering O/C Recover FP & LT	MFA	50,000	50,000	0%
3000-2050-0000	Engineering O/C Recover Wet Weather	MFA	30,000	30,000	0%
3000-2060-0000	Wet Weather Wages Expense	DES	(2,000)	(30,000)	1400%
3000-2080-0000	Floating Plant / Loose Tools	DES	-	-	-100%
3000-2220-0000	Engineering Management Expenses	DES	(75,000)	(198,000)	164%
3000-2420-0000	Quality Assurance Expenses	DES	(67,000)	(68,000)	1%
3000-2985-0000	Engineering Consultants	DES	(100,000)	(10,000)	-90%
3000-2990-0000	Works Supervision	DES	(721,000)	(835,000)	16%
<b>3000-0002</b>	<b>ENGINEERING ADMIN &amp; SUPERVISION</b>		<b>(620,000)</b>	<b>(796,000)</b>	<b>28%</b>
<b>3100-0002</b>	<b>WATER</b>				
<b>3100-0003</b>	<b>WATER - QUILPIE</b>				
3100-1000-0000	Quilpie Water Charges	MFA	256,000	298,000	16%
3100-1005-0000	Quilpie Water Charges Interest	MFA	1,000	1,000	0%
3100-1020-0000	Quilpie Other Water Revenue	DES	-	-	-100%
3100-1080-0000	Quilpie Water Discount	MFA	(21,000)	(25,000)	19%
3100-1085-0000	Quilpie Water Pensioner Rebate	MFA	(3,500)	(4,000)	14%
3100-1090-0000	Quilpie Water Writeoff and Refund	MFA	-	(500)	-100%
3100-1500-0000	Quilpie Water Connections	DES	(500)	-	-100%

## APPENDIX A: Revenue and Expenditure Report

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		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
3100-2200-0000	Drinking Water Quality Plan	DES	(5,000)	-	-100%
3100-2230-0000	Quilpie Water Operations	DES	(97,000)	(97,000)	0%
3100-2600-0000	Depn - Quilpie Water	MFA	(117,000)	(117,000)	0%
<b>3100-0003</b>	<b>WATER - QUILPIE</b>		<b>13,000</b>	<b>55,500</b>	<b>327%</b>
<b>3110-0003</b>	<b>WATER - EROMANGA</b>				
3110-1000-0000	Eromanga Water Charges	MFA	32,000	34,000	6%
3110-1005-0000	Eromanga Water Charges Interest	MFA	-	-	-100%
3110-1020-0000	Eromanga Other Water Revenue	DES	-	-	-100%
3110-1080-0000	Eromanga Water Discount	MFA	(2,500)	(3,000)	20%
3110-1085-0000	Eromanga Water Pensioner Rebate	MFA	(500)	(500)	0%
3110-1090-0000	Eromanga Water Writeoff and Refund	MFA	-	-	-100%
3110-2220-0000	Eromanga Water Operations - Wages	DES	(31,500)	(31,500)	0%
3110-2230-0000	Eromanga Water Operations - Expenses	DES	(50,000)	(50,000)	0%
3110-2600-0000	Depn - Eromanga Water	MFA	(132,000)	(132,000)	0%
<b>3110-0003</b>	<b>WATER - EROMANGA</b>		<b>(184,500)</b>	<b>(183,000)</b>	<b>-1%</b>
<b>3120-0003</b>	<b>WATER - ADAVALE</b>				
3120-1000-0000	Adavale Water Charges	MFA	26,000	29,000	12%
3120-1005-0000	Adavale Water Charges Interest	MFA	-	-	-100%
3120-1080-0000	Adavale Water Discount	MFA	(2,000)	(2,500)	25%
3120-1085-0000	Adavale Water Pensioner Remissions	MFA	(1,000)	(1,000)	0%
3120-1090-0000	Adavale Water Chgs Writeoff & Refund	MFA	-	-	-100%
3120-2220-0000	Adavale Water Operations	DES	(5,000)	(5,000)	0%
3120-2600-0000	Depn - Adavale Water	MFA	(17,000)	(17,000)	0%
<b>3120-0003</b>	<b>WATER - ADAVALE</b>		<b>1,000</b>	<b>3,500</b>	<b>250%</b>
<b>3130-0003</b>	<b>WATER - CHEEPIE</b>				
3130-2220-0000	Cheepie Water Operations	DES	(2,000)	(2,000)	0%
3130-2600-0000	Depn - Cheepie Water	MFA	(1,000)	(1,000)	0%
<b>3130-0003</b>	<b>WATER - CHEEPIE</b>		<b>(3,000)</b>	<b>(3,000)</b>	<b>0%</b>
<b>3140-0003</b>	<b>WATER - TOOMPINE</b>				
3140-2220-0000	Toompine Water Operations - Wages	DES	(2,000)	(2,000)	0%
3140-2230-0000	Toompine Water Operations	DES	(2,000)	(2,000)	0%
3140-2600-0000	Depn - Toompine Water	MFA	(2,000)	(2,000)	0%
<b>3140-0003</b>	<b>WATER - TOOMPINE</b>		<b>(6,000)</b>	<b>(6,000)</b>	<b>0%</b>
<b>3100-0002</b>	<b>WATER</b>		<b>(179,500)</b>	<b>(133,000)</b>	<b>-26%</b>
<b>3200-0002</b>	<b>SEWERAGE</b>				
<b>3200-0003</b>	<b>SEWERAGE QUILPIE</b>				
3200-1000-0000	Quilpie Sewerage Charges	MFA	202,000	217,000	7%
3200-1005-0000	Quilpie Sewerage Interest	MFA	1,000	1,000	0%
3200-1080-0000	Quilpie Sewerage Discount	MFA	(18,000)	(18,000)	0%
3200-1085-0000	Quilpie Sewerage Pensioner Remission	MFA	(500)	(500)	0%
3200-1090-0000	Quilpie Sewerage Writeoff & Refunds	MFA	(500)	(500)	0%
3200-1500-0000	Quilpie Sewerage Waste Charge	DES	34,000	-	-100%
3200-1510-0000	Quilpie Sewerage Connection	DES	1,000	1,000	0%
3200-2230-0000	Quilpie Sewerage Operations	DES	(90,000)	(95,000)	6%
3200-2600-0000	Depn - Quilpie Sewerage	MFA	(110,000)	(110,000)	0%

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<b>3200-0003</b>	<b>SEWERAGE QUILPIE</b>		<b>19,000</b>	<b>(5,000)</b>	<b>-126%</b>
<b>3210-0003</b>	<b>SEWERAGE EROMANGA</b>				
3210-1000-0000	Eromanga Sewerage Charges	MFA	23,000	25,000	9%
3210-1005-0000	Eromanga Sewerage Charges Interest	MFA	-	-	-100%
3210-1080-0000	Eromanga Sewerage Discount	MFA	(2,000)	(2,000)	0%
3210-2230-0000	Eromanga Sewerage Operations	DES	(25,000)	(17,000)	-32%
3210-2600-0000	Depn - Eromanga Sewerage	MFA	(23,000)	(23,000)	0%
<b>3210-0003</b>	<b>SEWERAGE EROMANGA</b>		<b>(27,000)</b>	<b>(17,000)</b>	<b>-37%</b>
<b>3212-0003</b>	<b>SEWERAGE ADAVALE</b>				
3212-2600-0000	Depn - Adavale Septic System	MFA	(500)	(500)	0%
<b>3212-0003</b>	<b>SEWERAGE ADAVALE</b>		<b>(500)</b>	<b>(500)</b>	<b>0%</b>
<b>3214-0003</b>	<b>SEWERAGE TOOMPINE</b>				
3214-2600-0000	Depn - Toompine Hall Septic System	MFA	(500)	(500)	0%
<b>3214-0003</b>	<b>SEWERAGE TOOMPINE</b>		<b>(500)</b>	<b>(500)</b>	<b>0%</b>
<b>3200-0002</b>	<b>SEWERAGE</b>		<b>(9,000)</b>	<b>(23,000)</b>	<b>156%</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	(150,000)	(270,000)	80%
3300-2230-0000	Shire Roads and Drainage Expenses	DES	(470,000)	(500,000)	6%
3300-2600-0000	Depn - Roads and Streets	MFA	(3,250,000)	(3,250,000)	0%
<b>3300-0003</b>	<b>SHIRE ROADS MAINTENANCE</b>		<b>(3,870,000)</b>	<b>(4,020,000)</b>	<b>4%</b>
<b>3305-0003</b>	<b>SHIRE ROADS - FLOOD DAMAGE</b>				
3305-1250-0000	FD 2021 Restoration Works	DES	3,702,490	1,000,000	-73%
3305-2200-0000	FD 2021 Emergent Works	DES			-100%
3305-2300-0000	FD 2021 Restoration Works	DES	(3,702,490)	(1,000,000)	-73%
3306-1250-0000	FD 2022 Restoration Works	DES	9,000,000	3,000,000	-67%
3306-2200-0000	FD 2022 Emergent Works	DES	-	-	-100%
3306-2300-0000	FD 2022 Restoration Works	DES	(9,000,000)	(3,000,000)	-67%
3307-1150-0000	FD Sept 2022 Emergent Works	DES	100,458		-100%
3307-1160-0000	FD Sept 2022 Immediate Reconstruction Works	DES	200,640		-100%
3307-1170-0000	FD Sept 2022 Restoration Works	DES		17,000,000	-100%
3307-2200-0000	FD Sept 2022 Emergent Works	DES	(100,458)		-100%
3307-2300-0000	FD Sept 2022 Immediate Reconstruction Works	DES	(200,640)		-100%
3307-2400-0000	FD Sept 2022 Restoration Works	DES		(17,000,000)	-100%
<b>3305-0003</b>	<b>SHIRE ROADS - FLOOD DAMAGE</b>		<b>-</b>	<b>-</b>	<b>-100%</b>
<b>3310-0003</b>	<b>TOWN STREET &amp; DRAINAGE MAINTENANCE</b>				
3310-2220-0000	Town Street and Drainage Maintenance	DES	(591,000)	(650,000)	10%
3310-2230-0000	Street Lighting	DES	(30,000)	(37,500)	25%
3310-2240-0000	Street Cleaning Operations	DES	(5,000)	(5,000)	0%
<b>3310-0003</b>	<b>TOWN STREET &amp; DRAINAGE MAINTENANCE</b>		<b>(626,000)</b>	<b>(692,500)</b>	<b>11%</b>
<b>3330-0003</b>	<b>DEPOTS &amp; CAMPS</b>				
3330-1510-0000	Camp Accommodation Rent	DES	10,000	10,000	0%
3330-2220-0000	Camps Operations	DES	(62,000)	(62,000)	0%

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3330-2330-0000	Depots Operations	DES	(177,000)	(177,000)	0%
3330-2600-0000	Depn - Depot and Camp	MFA	(243,858)	(243,858)	0%
<b>3330-0003</b>	<b>DEPOTS &amp; CAMPS</b>		<b>(472,858)</b>	<b>(472,858)</b>	<b>0%</b>
<b>3340-0003</b>	<b>WORKSHOP</b>				
3340-2220-0000	Workshop Operations	DES	(22,000)	(22,000)	0%
3340-2230-0000	Workshop Maintenance and Repairs	DES	(275,000)	(311,000)	13%
<b>3340-0003</b>	<b>WORKSHOP</b>		<b>(297,000)</b>	<b>(333,000)</b>	<b>12%</b>
<b>3350-0003</b>	<b>PLANT &amp; MACHINERY</b>				
3350-1510-0000	Gain / Loss on Sale of Plant	DES	-	-	-100%
3350-1570-0000	Grant - Diesel Rebate - ATO	DES	75,000	75,000	0%
3350-2145-0000	Small Plant Repairs	DES	(23,000)	(23,000)	0%
3350-2225-0000	Small Plant Purchases	DES	(20,000)	(20,000)	0%
3350-2229-0000	Plant Operations	DES	(703,000)	(703,000)	0%
3350-2330-0000	Plant Repairs and Maintenance	DES	(820,000)	(806,000)	-2%
3350-2331-0000	Plant Registration	DES	(75,000)	(75,000)	0%
3350-2585-0000	Plant Recoveries	DES	3,600,000	3,600,000	0%
3350-2600-0000	Depn - Plant and Equipment	MFA	(854,096)	(854,096)	0%
<b>3350-0003</b>	<b>PLANT &amp; MACHINERY</b>		<b>1,179,904</b>	<b>1,193,904</b>	<b>1%</b>
<b>3360-0003</b>	<b>AERODROMES</b>				
3360-2325-0000	Quilpie Aerodrome Operations	DES	(30,000)	(30,000)	0%
3360-2330-0000	Quilpie Aerodrome Repairs and Maint.	DES	(100,000)	(100,000)	0%
3360-2340-0000	Eromanga Aerodrome Repairs & Maint	DES	(15,000)	(10,000)	-33%
3360-2350-0000	Adavale Aerodrome Repairs & Maint	DES	(5,000)	(5,000)	0%
3360-2360-0000	Toompine Aerodrome Repairs & Maint	DES	(2,000)	(2,000)	0%
3360-2370-0000	Cheepie Aerodrome Repairs & Maint	DES	(2,000)	(2,000)	0%
3360-2600-0000	Depn - Aerodromes	MFA	(431,439)	(409,479)	-5%
<b>3360-0003</b>	<b>AERODROMES</b>		<b>(585,439)</b>	<b>(558,479)</b>	<b>-5%</b>
<b>3366-0003</b>	<b>QUILPIE REFUELLING FACILITY</b>				
3366-1310-0000	Quilpie Refuelling Revenue	DES	250,000	250,000	0%
3366-2310-0000	Quilpie Refuelling Operation and R&M	DES	(255,000)	(280,000)	10%
3366-2600-0000	Depn - Quilpie Refuelling Facility	MFA		(21,960)	-100%
<b>3366-0003</b>	<b>QUILPIE REFUELLING FACILITY</b>		<b>(5,000)</b>	<b>(51,960)</b>	
<b>3370-0003</b>	<b>BULLOO PARK</b>				
3370-1500-0000	Bulloo Park Fees	DCCS	2,000	2,000	0%
3370-2220-0000	Bulloo Park Operations	DCCS	(121,000)	(121,000)	0%
3370-2600-0000	Depn - Bulloo Park	MFA	(86,400)	(86,400)	0%
<b>3370-0003</b>	<b>BULLOO PARK</b>		<b>(205,400)</b>	<b>(205,400)</b>	<b>107%</b>
<b>3371-0003</b>	<b>BULLOO RIVER WALKWAY</b>				
3371-2220-0000	Bulloo River Walkway Operations	MTED	(5,000)	(5,000)	0%
3371-2600-0000	Depn - Bulloo River Walkway	MFA			
<b>3371-0003</b>	<b>BULLOO RIVER WALKWAY</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>0%</b>
<b>3375-0003</b>	<b>JOHN WAUGH PARK</b>				
3375-2220-0000	John Waugh Park Operations	DCCS	(110,000)	(110,000)	0%
3375-2600-0000	Depn - John Waugh Park	MFA	(37,240)	(37,240)	0%
<b>3375-0003</b>	<b>JOHN WAUGH PARK</b>		<b>(147,240)</b>	<b>(147,240)</b>	<b>0%</b>

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		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
<b>3376-0003</b>	<b>BICENTENNIAL PARK</b>				
3376-2220-0000	Bicenntennial Park Operations	DCCS	(35,000)	(35,000)	0%
3376-2600-0000	Depn - Bicentennial Park	MFA	(49,000)	(49,000)	0%
<b>3376-0003</b>	<b>BICENTENNIAL PARK</b>		<b>(84,000)</b>	<b>(84,000)</b>	<b>0%</b>
<b>3377-0003</b>	<b>BALDY TOP</b>				
3377-2220-0000	Baldy Top Operations	DCCS	(4,000)	(4,000)	0%
3377-2600-0000	Depn - Baldy Top	MFA	(4,000)	(4,000)	0%
<b>3377-0003</b>	<b>BALDY TOP</b>		<b>(4,000)</b>	<b>(4,000)</b>	<b>0%</b>
<b>3378-0003</b>	<b>OPALOPOLIS PARK EROMANGA</b>				
3378-2220-0000	Opalopolis Park Operations	DES	(2,000)	(10,000)	400%
3378-2600-0000	Depn - Opalopolis Park	MFA	(2,000)	(10,000)	400%
<b>3378-0003</b>	<b>OPALOPOLIS PARK EROMANGA</b>		<b>(2,000)</b>	<b>(10,000)</b>	<b>400%</b>
<b>3379-0003</b>	<b>KNOT-O_SSAURUS PARK EROMANGA</b>				
3379-2220-0000	Knot-o-saurus Park Operations	DES	(2,000)	(10,000)	400%
3379-2600-0000	Depn - Knot-o-saurus Park	MFA	(2,000)	(10,000)	400%
<b>3379-0003</b>	<b>KNOT-O_SSAURUS PARK EROMANGA</b>		<b>(2,000)</b>	<b>(10,000)</b>	<b>400%</b>
<b>3380-0003</b>	<b>COUNCIL LAND &amp; BUILDINGS</b>				
3380-1500-0000	Gain on Land and Buildings for Resale	DCCS	-	-	-100%
3380-1501-0000	Profit / (Loss) on Sale of Assets	DCCS	-	-	-100%
3380-2100-0000	Land Sale Costs	CEO	(10,000)	(10,000)	0%
3380-2330-0000	Council Properties Operating Exp	DCCS	(31,000)	(31,000)	0%
3380-2600-0000	Depn - Council Buildings Other	MFA	(77,962)	(47,144)	-40%
<b>3380-0003</b>	<b>COUNCIL LAND &amp; BUILDINGS</b>		<b>(118,962)</b>	<b>(88,144)</b>	<b>-26%</b>
<b>3385-0003</b>	<b>PARKS &amp; GARDENS</b>				
3385-2220-0000	Parks & Gardens Operating Expenses	DES	(148,000)	(133,000)	-10%
3385-2420-0000	Street Tree Program	DES	(3,000)	-	-100%
3385-2600-0000	Depn - Parks Building	MFA	(82,000)	(82,000)	0%
<b>3385-0003</b>	<b>PARKS &amp; GARDENS</b>		<b>(233,000)</b>	<b>(215,000)</b>	<b>-8%</b>
<b>3390-0003</b>	<b>PUBLIC TOILETS</b>				
3390-2220-0000	Public Toilets Operations	DES	(74,000)	(74,000)	0%
<b>3390-0003</b>	<b>PUBLIC TOILETS</b>		<b>(74,000)</b>	<b>(74,000)</b>	<b>0%</b>
<b>3300-0002</b>	<b>INFRASTRUCTURE MAINTENANCE</b>		<b>(5,551,995)</b>	<b>(5,777,677)</b>	<b>4%</b>
<b>3400-0002</b>	<b>BUSINESS OPPORTUNITIES</b>				
<b>3400-0003</b>	<b>DMR WORKS</b>				
3401-1258-0000	RMPC Contract	DES	1,750,000	1,457,897	-17%
3401-2230-0000	RMPC Contract	DES	(1,675,000)	(1,312,107)	-22%
3403-1275-0000	Quilpie-Adavale Red Rd (TIDS) Revenue	DES	1,047,000	2,094,000	100%
3403-2200-0000	Quilpie-Adavale Red Road (TIDS) Exps	DES	(1,408,000)	(2,594,000)	84%
3406-1200-0000	DMR WORKS - Others (Revenue)	DES	-	-	-100%
3406-2200-0000	DMR WORKS - Others (Expenses)	DES	-	-	-100%
3407-1280-0000	CN19645 Diamantina Development Road	DES	300,000	2,142,000	614%



## APPENDIX A: Revenue and Expenditure Report

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		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
3407-2300-0000	CN19645 Diamantina Development Road	DES	(300,000)	(2,142,000)	614%
<b>3400-0003</b>	<b>DMR WORKS</b>		<b>(286,000)</b>	<b>(354,210)</b>	<b>24%</b>
<b>3410-0003</b>	<b>PRIVATE WORKS</b>				
3410-1500-0000	Private Works Revenue - No GST	DES			- 100%
3410-1550-0000	Private Works Revenue	DES	26,000	26,000	0%
3410-2230-0000	Private Works Expenditure	DES	(20,000)	(20,000)	0%
<b>3410-0003</b>	<b>PRIVATE WORKS</b>		<b>6,000</b>	<b>6,000</b>	<b>0%</b>
<b>3400-0002</b>	<b>BUSINESS OPPORTUNITIES</b>		<b>(280,000)</b>	<b>(348,210)</b>	<b>24%</b>
<b>3000-0001</b>	<b>INFRASTRUCTURE</b>		<b>(6,640,495)</b>	<b>(7,077,887)</b>	<b>7%</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	1,000	0%
4100-2220-0000	Town Planning Expenses	MGC	(25,000)	(25,000)	0%
<b>4100-0003</b>	<b>TOWN PLANNING - LAND USE &amp; SURVEY</b>		<b>(24,000)</b>	<b>(24,000)</b>	<b>0%</b>
<b>4150-0003</b>	<b>BUILDING CONTROLS</b>				
4150-1500-0000	Building Fees No GST	MGC	-	-	-100%
4150-1501-0000	Building Fees - GST Applies	MGC	2,000	2,000	0%
4150-2220-0000	Building Expenses	MGC	(40,000)	(40,000)	0%
4151-1505-0000	Swimming Pool Inspection Fees	MGC	-	-	-100%
4151-2225-0000	Swimming Pool Inspection Costs	MGC	-	-	-100%
<b>4150-0003</b>	<b>BUILDING CONTROLS</b>		<b>(38,000)</b>	<b>(38,000)</b>	<b>0%</b>
<b>4100-0002</b>	<b>PLANNING &amp; DEVELOPMENT</b>		<b>(62,000)</b>	<b>(62,000)</b>	<b>0%</b>
<b>4200-0002</b>	<b>WASTE MANAGEMENT</b>				
<b>4200-0003</b>	<b>GARBAGE COLLECTION</b>				
4200-1000-0000	Garbage Utility Charges	MFA	321,000	368,366	15%
4200-1005-0000	Garbage Charges - Interest	MFA	3,000	2,000	-33%
4200-1080-0000	Garbage Charges Discount	MFA	(29,000)	(31,000)	7%
4200-1085-0000	Garbage Pensioner Remission	MFA	-	-	-100%
4200-1090-0000	Garbage Charges Writeoff and Refund	MFA	-	-	-100%
4200-2220-0000	Garbage Operations	DES	(130,000)	(133,900)	3%
4220-2225-0000	Annual Kerbside Collection	DES	(10,000)	(10,300)	3%
<b>4200-0003</b>	<b>GARBAGE COLLECTION</b>		<b>155,000</b>	<b>195,166</b>	<b>26%</b>
<b>4250-0003</b>	<b>LANDFILL OPERATIONS</b>				
4250-1500-0000	Landfill Fees Revenue	DES	-	-	-100%
4250-2235-0000	Landfill Operations	DES	(330,000)	(262,650)	-20%
4250-2600-0000	Depn - Landfill	MFA	(16,151)	(16,151)	0%
<b>4250-0003</b>	<b>LANDFILL OPERATIONS</b>		<b>(346,151)</b>	<b>(278,801)</b>	<b>-19%</b>
<b>4200-0002</b>	<b>WASTE MANAGEMENT</b>		<b>(191,151)</b>	<b>(83,635)</b>	<b>-56%</b>



## APPENDIX A: Revenue and Expenditure Report

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		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
<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)	(10,000)	0%
4300-2290-0000	Plant Pest Control Expenses	DCCS	(65,000)	(65,000)	0%
<b>4300-0003</b>	<b>PLANT PEST CONTROL</b>		<b>(75,000)</b>	<b>(75,000)</b>	<b>0%</b>
<b>4310-0003</b>	<b>ANIMAL PEST CONTROL</b>				
4310-1000-0000	Wild Dog Special Levy	DCCS	90,000	94,260	5%
4310-1080-0000	Wild Dog Levy Discount	DCCS	-	-	-100%
4310-2235-0000	Wild Dog Coordinator Expenditure	DCCS	(175,500)	(175,500)	0%
4310-2250-0000	Wild Dog Bonus Payments	DCCS	(10,000)	(10,000)	0%
4310-2280-0000	DNR Precept - Barrier Fence	DCCS	(115,000)	(115,000)	0%
4312-1000-0000	Baiting Fee Reimbursements	DCCS	35,000	35,000	0%
4312-2260-0000	Syndicate Baiting Expense	DCCS	(252,000)	(252,000)	0%
4313-1170-0000	Grant - QLD Feral Pest Initiative	DCCS	-	24,428	-100%
4313-2250-0000	QLD Feral Pest Initiative	DCCS	-	(24,428)	-100%
4313-2280-0000	2021 Exclusion Fence Program	DCCS	-	-	-100%
4313-2290-0000	2022 Council Exclusion Fence Subsidy	DCCS	(244,000)	(62,500)	-74%
4313-2300-0000	2023 Council Exclusion Fence Subsidy	DCCS	-	(250,000)	-100%
<b>4310-0003</b>	<b>ANIMAL PEST CONTROL</b>		<b>(671,500)</b>	<b>(735,740)</b>	<b>10%</b>
<b>4320-0003</b>	<b>STOCK ROUTES &amp; RESERVES MANAGEMENT</b>				
4320-1500-0000	Town Common Application Fees	DCCS	2,000	2,000	0%
4320-1600-0000	Mustering / Supplement Fees	DCCS	5,000	5,000	0%
4320-1700-0000	Sale of Stock (Animals)	DCCS	-	-	-100%
4320-1800-0000	Reserve Fees	DCCS	3,000	3,000	0%
4320-2200-0000	Common Fence Repairs and Firebreaks	DCCS	(4,000)	(4,000)	0%
4320-2220-0000	Stock Routes & Reserves Expenses	DCCS	(34,000)	(34,000)	0%
<b>4320-0003</b>	<b>STOCK ROUTES &amp; RESERVES MANAGEMENT</b>		<b>(28,000)</b>	<b>(28,000)</b>	<b>0%</b>
<b>4330-0003</b>	<b>DOMESTIC ANIMAL CONTROL</b>				
4330-1300-0000	Animals Write-Off	DCCS	(4,080)	-	-100%
4330-1400-0000	Animal Discounts	DCCS	-	-	-100%
4330-1500-0000	Animal Control Fees	DCCS	10,000	8,000	-20%
4330-1700-0000	Animal Control Fines & Penalties	DCCS	1,000	1,000	0%
4330-2220-0000	Animal Control Expenses	DCCS	(15,000)	(15,000)	0%
<b>4330-0003</b>	<b>DOMESTIC ANIMAL CONTROL</b>		<b>(8,080)</b>	<b>(6,000)</b>	<b>-26%</b>
<b>4300-0002</b>	<b>PEST MANAGEMENT &amp; ANIMAL CONTROL</b>		<b>(782,580)</b>	<b>(844,740)</b>	<b>8%</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	(28,000)	(28,000)	0%
<b>4510-0003</b>	<b>ENVIRONMENTAL PROTECTION</b>		<b>(28,000)</b>	<b>(28,000)</b>	<b>0%</b>
<b>4520-0003</b>	<b>HEALTH AUDITING &amp; INSPECTION</b>				
4520-1400-0000	Health Licenses & Permits Revenue	MGC	3,500	3,500	0%
<b>4520-2230</b>	<b>Health Operations</b>		<b>3,500</b>	<b>3,500</b>	<b>0%</b>

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<b>4500-0002</b>	<b>ENVIRONMENT &amp; HEALTH</b>		<b>(24,500)</b>	<b>(24,500)</b>	<b>0%</b>
<b>4000-0001</b>	<b>ENVIRONMENT &amp; HEALTH</b>		<b>(1,060,231)</b>	<b>(1,014,875)</b>	<b>-4%</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	(172,000)	(452,100)	163%
5120-2330-0000	Quilpie Swimming Pool Repairs & Mtc	DCCS	(38,000)	(38,000)	0%
5120-2600-0000	Depn - Swimming Pool Structures	DCCS	(82,497)	(82,497)	0%
5125-2220-0000	Eromanga Swimming Pool Opt & Maint	DCCS	(30,000)	(30,000)	0%
5125-2230-0000	Eromanga Swimming Pool Repairs & Mtc	DCCS		(7,000)	-100%
5125-2600-0000	Depn - Eromanga Swimming Pool	MFA	(22,069)	(22,069)	0%
<b>5120-0003</b>	<b>COMMUNITY FACILITIES SWIMMING POOLS</b>		<b>(344,566)</b>	<b>(631,666)</b>	<b>83%</b>
<b>5150-0003</b>	<b>COMMUNITY FACILITIES - SHIRE HALLS</b>				
5150-1500-0000	Shire Halls - Revenue	DCCS	3,000	3,000	0%
5150-2220-0000	Shire Hall Operations	DCCS	(35,000)	(39,000)	11%
5150-2330-0000	Shire Halls Repairs & Maintenance	DCCS	(120,000)	(110,000)	-8%
5150-2600-0000	Depn - Shire Halls	MFA	(182,923)	(182,923)	0%
<b>5150-0003</b>	<b>COMMUNITY FACILITIES - SHIRE HALLS</b>		<b>(334,923)</b>	<b>(328,923)</b>	<b>-2%</b>
<b>5170-0003</b>	<b>RECREATION FACILITIES</b>				
5170-2220-0000	Recreational Facilities Operating Expenses	DCCS	(10,000)	(10,000)	0%
5170-2230-0000	Recreational Facilities Repairs & Maintenance	DCCS	(11,000)	(11,000)	0%
5170-2250-0000	All Sports Building	DCCS	(4,000)	(4,000)	0%
5170-2330-0000	Adavale Sport & Rec Grounds	DCCS	(18,000)	(18,000)	0%
5170-2340-0000	Eromanga Rodeo & Race Grounds	DCCS	(15,000)	(15,000)	0%
5170-2600-0000	Depn - Recreational Facilities	MFA	(220,408)	(220,408)	0%
<b>5170-0003</b>	<b>RECREATION FACILITIES</b>		<b>(278,408)</b>	<b>(278,408)</b>	<b>0%</b>
<b>5180-0003</b>	<b>TOWN DEVELOPMENT</b>				
5180-2820-0000	Town Development - Eromanga	CEO	(5,000)	(5,000)	0%
5180-2830-0000	Town Development - Adavale	CEO	(5,000)	(5,000)	0%
5180-2840-0000	Town Development - Toompine	CEO	(5,000)	(5,000)	0%
<b>5180-0003</b>	<b>TOWN DEVELOPMENT</b>		<b>(15,000)</b>	<b>(15,000)</b>	<b>0%</b>
<b>5190-0003</b>	<b>COMMUNITY DEVELOPMENT</b>				
5190-1150-0000	Community Bus Income	DCCS	5,000	5,000	0%
5190-1160-0000	Community Event - Ticket Sales	DCCS	-	-	-100%
5190-1210-0000	Grant - National Aust. Day Council	DCCS	10,000	16,000	60%
5190-1220-0000	Grant - NAIDOC Week	DCCS	-	3,000	-100%
5190-1230-0000	Grant - Celebrating Multicultural Qld	DCCS	-	10,000	-100%
5190-2100-0000	Community Support Activities & Events	DCCS	(56,500)	(56,500)	0%
5190-2150-0000	Buses - Community Support	DCCS	(3,000)	(3,000)	0%
5190-2320-0000	Community Celebrations	DCCS	(54,000)	(60,000)	11%
5190-2500-0000	Council Community Grants	DCCS	(53,000)	(53,000)	0%
5190-2520-0000	Com Grant -Quilpie Kindy Operational	DCCS	-	-	-100%
5190-2840-0000	Quilpie Street Development	DCCS	(5,000)	(5,000)	0%
5192-1102-0000	Grant Community Drought Support	DCCS	100,000	-	-100%

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<b>5190-0003</b>	<b>COMMUNITY DEVELOPMENT</b>		<b>(56,500)</b>	<b>(143,500)</b>	<b>154%</b>
<b>5100-0002</b>	<b>COMMUNITY DEVELOPMENT</b>		<b>(1,029,397)</b>	<b>(1,397,497)</b>	<b>36%</b>
<b>5200-0002</b>	<b>AGED SERVICES</b>				
5220-1200-0000	Aged Peoples Accommodation Rent	DCCS	125,000	125,000	0%
5220-1210-0000	Aged Peoples Housing - Other Income	DCCS	-	-	-100%
5220-2220-0000	Aged Peoples Accommodation O&M	DCCS	(120,000)	(76,500)	-36%
5220-2240-0000	Gyrica Gardens Rec Centre - Ops / Mt	DCCS	(40,000)	(70,000)	75%
5220-2600-0000	Depn - Aged Accom Building	MFA	(116,940)	(116,940)	0%
<b>5200-0002</b>	<b>AGED SERVICES</b>		<b>(151,940)</b>	<b>(138,440)</b>	<b>-9%</b>
<b>5225-0002</b>	<b>HOUSING</b>				
5225-1200-0000	Rent - Housing	DCCS	325,000	325,000	0%
5225-1210-0000	Housing - Other Income	DCCS	-	-	-100%
5225-2220-0000	Housing Operating Expenses	DCCS	(35,000)	(35,000)	0%
5225-2230-0000	Housing - Repairs & Maintenance	DCCS	(270,000)	(261,750)	-3%
5225-2600-0000	Depn - Housing	MFA	(217,169)	(217,169)	0%
<b>5225-0002</b>	<b>HOUSING</b>		<b>(197,169)</b>	<b>(188,919)</b>	<b>-4%</b>
<b>5200-0002</b>	<b>AGED SERVICES &amp; HOUSING</b>		<b>(349,109)</b>	<b>(327,359)</b>	<b>-6%</b>
<b>5300-0003</b>	<b>COMMUNITY HEALTH PROMOTIONS</b>				
5300-1100-0000	Grant - Health Promotions Officer	DCCS	150,000	150,000	0%
5300-1100-0000	Checkup Aust QMHW Grant	DCCS	500	-	-
5300-2020-0000	National Dis. Ins. Scheme Officer	DCCS	(100,000)	(103,000)	3%
5300-2200-0000	Heart of Australia Bus Visit	DCCS	(30,000)	(30,000)	0%
5300-2240-0000	Health Promotions Officer Activities	DCCS	(173,000)	(210,875)	22%
5300-2700-0000	TRAIC Grant Costs	DCCS	-	-	-100%
5310-1100-0000	Grant - Localised Mental Health	DCCS	-	-	-100%
5310-2000-0000	Localised Mental Health Grant Costs	DCCS	-	-	-100%
5320-1100-0000	Grant - TRAIC	DCCS	-	-	-100%
5320-2000-0000	TRAIC Grant Costs	DCCS	-	-	-100%
<b>5300-0003</b>	<b>COMMUNITY HEALTH PROMOTIONS</b>		<b>(152,500)</b>	<b>(193,875)</b>	<b>27%</b>
<b>5300-0003</b>	<b>COMMUNITY HEALTH</b>		<b>(152,500)</b>	<b>(193,875)</b>	<b>27%</b>
<b>5400-0003</b>	<b>COMMUNITY SERVICES ADMINISTRATION</b>				
5400-2220-0000	Community Services Admin Operating Expenses	DCCS		(371,000)	
<b>5400-0003</b>	<b>COMMUNITY SERVICES ADMINISTRATION</b>		<b>-</b>	<b>(371,000)</b>	
<b>5400-0003</b>	<b>COMMUNITY SERVICES SUPPORT</b>		<b>-</b>	<b>(371,000)</b>	<b>-100%</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	(13,000)	(13,000)	0%
5610-2230-0000	Museum Operations & Maintenance	MTED	(5,000)	(5,000)	0%
5610-2240-0000	Powerhouse Museum Operations	MTED	(4,500)	(4,500)	0%
5610-2250-0000	Railway / Local History	MTED	(25,000)	(25,000)	0%
5610-2260-0000	Eromanga Natural Hist. Museum Costs	MTED	(55,000)	(55,000)	0%

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5610-2290-0000	ENHM COVID-19 Operating Support	MTED	-	-	-100%
5610-2600-0000	Depn - Museum	MFA	(224,923)	(224,923)	0%
<b>5610-0003</b>	<b>MUSEUMS</b>		<b>(327,423)</b>	<b>(327,423)</b>	<b>0%</b>
<b>5630-0003</b>	<b>REGIONAL ARTS DEVELOPMENT FUNDING</b>				
5630-1100-0000	Grant - RADF	DCCS	20,000	25,000	25%
5630-1110-0000	RADF Revenue 22/23	DCCS	25,000		
5630-1400-0000	RADF Earnback and Refunds	DCCS	-	-	-100%
5630-2180-0000	RADF Grant Expenditure	DCCS	(20,000)	(30,000)	50%
5630-2190-0000	RADF Grant Expenditure 22/23	DCCS	(30,000)		
5630-2200-0000	RADF Meeting and Admin Costs	DCCS	-	-	-100%
<b>5630-0003</b>	<b>REGIONAL ARTS DEVELOPMENT FUNDING</b>		<b>(5,000)</b>	<b>(5,000)</b>	<b>0%</b>
<b>5600-0002</b>	<b>ARTS &amp; CULTURE</b>		<b>(332,423)</b>	<b>(332,423)</b>	<b>0%</b>
<b>5700-0002</b>	<b>LIBRARY SERVICES</b>				
5710-1100-0000	Grant - Library Operating Revenue	DCCS	1,000	2,925	193%
5710-1120-0000	Grant - First Five Forever Program	DCCS	9,000	3,000	-67%
5710-1600-0000	Library Fees & Charges Revenue	DCCS	-	-	-100%
5710-2120-0000	First Five Grant - Library Exp	DCCS	(9,000)	(3,000)	-67%
5710-2220-0000	Library Operating Expenses	DCCS	(178,000)	(186,750)	5%
5710-2330-0000	Library Repairs & Maintenance Expens	DCCS	(6,000)	(6,000)	0%
5710-2600-0000	Depn - Library	MFA	(26,778)	(26,778)	0%
5711-1130-0000	Grant - Centrelink Access Point	DCCS	9,000	7,800	-13%
<b>5700-0002</b>	<b>LIBRARY SERVICES</b>		<b>(200,778)</b>	<b>(208,803)</b>	<b>4%</b>
<b>5750-0002</b>	<b>DISASTER MANAGEMENT SERVICES</b>				
5750-1100-0000	Grant - Get Ready Queensland	DCCS	6,000	6,780	13%
5750-2020-0000	Get Ready Qld Exp	DCCS	(6,000)	(6,780)	13%
5750-2220-0000	Disaster Management Operations	CEO	(4,000)	(4,000)	0%
<b>5750-0002</b>	<b>DISASTER MANAGEMENT SERVICES</b>		<b>(4,000)</b>	<b>(4,000)</b>	<b>0%</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	20,000	20,000	0%
5810-2220-0000	Emergency Services Operations	WHS	(20,000)	(20,000)	0%
5810-2600-0000	Depn - SES	WHS	(18,000)	(18,000)	0%
<b>5810-0003</b>	<b>STATE EMERGENCY SERVICES</b>		<b>(18,000)</b>	<b>(18,000)</b>	<b>0%</b>
<b>5820-0003</b>	<b>TELEVISION</b>				
5820-2230-0000	TV Maintenance & Repairs	DCCS	(25,000)	(25,000)	0%
5820-2600-0000	Depn - Satellite TV	MFA	(26,413)	(26,413)	0%
<b>5820-0003</b>	<b>TELEVISION</b>		<b>(51,413)</b>	<b>(51,413)</b>	<b>0%</b>
<b>5830-0003</b>	<b>CEMETERIES</b>				
5830-1500-0000	Burial Fees	DCCS	2,000	2,000	0%
5830-1510-0000	Grave Reservation Fee	DCCS	-	-	-100%
5830-2220-0000	Cemeteries Operations	DCCS	(36,000)	(36,000)	0%
5830-2230-0000	Cemeteries Maintenance	DCCS	(3,000)	(3,000)	0%
5830-2600-0000	Depn - Cemeteries Building	MFA	(2,138)	(2,138)	0%
<b>5830-0003</b>	<b>CEMETERIES</b>		<b>(39,138)</b>	<b>(39,138)</b>	<b>0%</b>

## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
<b>5840-0003</b>	<b>EROMANGA STATE SCHOOL FACILITY</b>				
5840-2600-0000	Depn - Eromanga State School Facility	MFA		(30,818)	-100%
<b>5840-0003</b>	<b>EROMANGA STATE SCHOOL FACILITY</b>		-	(30,818)	-100%
<b>5800-0002</b>	<b>PUBLIC SERVICES</b>		(313,329)	(352,172)	12%
<b>5000-0001</b>	<b>COMMUNITY SERVICES</b>		(2,176,758)	(2,974,326)	37%
<b>6000-0001</b>	<b>HUMAN RESOURCES</b>				
<b>6100-0002-0000</b>	<b>PAYROLL SERVICES</b>				
6100-2200-0000	Payroll Operating Expenses		-	(91,000)	-100%
<b>6100-0002-0000</b>	<b>PAYROLL SERVICES</b>		-	(91,000)	-100%
<b>6200-0002-0000</b>	<b>HUMAN RESOURCES</b>				
6200-2040-0000	Human Resource Expenses	HR	(376,000)	(352,000)	-6%
6200-2090-0000	Council Gym Membership Program - 20%	HR	(6,000)	(6,000)	0%
<b>6200-0002-0000</b>	<b>HUMAN RESOURCES</b>		(382,000)	(358,000)	-6%
<b>6300-0002-0000</b>	<b>TRAINING &amp; DEVELOPMENT</b>				
6300-2070-0000	Staff Training & Development	HR	(175,000)	(142,000)	-19%
<b>6300-0002-0000</b>	<b>TRAINING &amp; DEVELOPMENT</b>		(175,000)	(142,000)	-19%
<b>6000-0001</b>	<b>HUMAN RESOURCES</b>		(557,000)	(591,000)	6%
<b>7100-0001</b>	<b>ECONOMIC DEVELOPMENT &amp; TOURISM</b>				
<b>7100-0002</b>	<b>ECONOMIC DEVELOPMENT &amp; PROMOTION</b>				
7100-2100-0000	Economic Development	MTED	(181,000)	(311,000)	72%
7100-2120-0000	Economic Dev Training and Conferences	MTED	(15,000)	(5,000)	-67%
7100-2130-0000	Opal Fossicking Area	MTED	(11,000)	(5,000)	-55%
7100-2140-0000	Subscriptions and Memberships	MTED	(15,000)	(15,000)	0%
7100-2150-0000	SWRED-Tourism Development	MTED	(59,000)	(59,000)	0%
<b>7100-0002</b>	<b>ECONOMIC DEVELOPMENT &amp; PROMOTION</b>		(331,000)	(395,000)	19%
<b>7200-0002</b>	<b>VISITOR INFORMATION CENTRE</b>				
7200-1500-0000	Visitors Info Centre Sales	MTED	30,000	32,000	7%
7200-1505-0000	VIC - Quilpeta Sales	MTED	8,000	26,000	
7200-1510-0000	VIC Gallery Sales (GST Free)	MTED	10,000	10,000	0%
7200-1515-0000	VIC Gallery Sales (GST)	MTED	-	-	-100%
7200-1520-0000	Visitors Information Centre Donation	MTED	1,500	1,500	0%
7200-1530-0000	Bus Tour Fees	MTED	2,000	2,000	0%
7200-2000-0000	VIC - Wages	MTED	(254,000)	(320,000)	26%
7200-2110-0000	VIC - Exhibitions and Events	MTED	(6,000)	(10,000)	67%
7200-2120-0000	VIC - Tourism Promotion	MTED	(60,000)	(60,000)	0%
7200-2130-0000	VIC - Bus Tour	MTED	-	-	-100%
7200-2220-0000	VIC Operating Expenses	MTED	(65,000)	(36,000)	-45%
7200-2230-0000	VIC - Repairs & Maintenance	MTED	(45,000)	(45,000)	0%
7200-2510-0000	Artist Payments - Sales (GST Excl)	MTED	(8,000)	(8,000)	0%
7200-2515-0000	Artist Payments - Sales (GST Incl)	MTED	(2,000)	(2,000)	0%
7200-2600-0000	Depn - VIC	MFA	(50,052)	(50,052)	0%

## APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2024

		Resp. Off	2022/23 Amended	2023/24 Budget	% Inc. on 2023
7201-1500-0000	VIC Outback Mates to NP Camping Perm	MTED			- -100%
7202-1500-0000	VIC - Hell Hole Gorge Pass	MTED	2,000		-100%
<b>7200-0002</b>	<b>VISITOR INFORMATION CENTRE</b>		<b>(436,552)</b>	<b>(459,552)</b>	<b>5%</b>
<b>7300-0002</b>	<b>TOURISM EVENTS &amp; ATTRACTIONS</b>				
7300-2100-0000	EVENT - Major Events Promotion	MTED	(15,000)	(15,000)	0%
7300-1100-0000	Grant - Tourism Events	MTED			- -100%
7300-2200-0000	EVENTS - Tourism Events	MTED	(82,500)	(82,500)	0%
<b>7300-0002</b>	<b>TOURISM EVENTS &amp; ATTRACTIONS</b>		<b>(97,500)</b>	<b>(97,500)</b>	<b>0%</b>
<b>7100-0001</b>	<b>ECONOMIC DEVELOPMENT &amp; TOURISM</b>		<b>(865,052)</b>	<b>(952,052)</b>	<b>10%</b>
<b>PROFIT / (LOSS)</b>			<b>2,089,952</b>	<b>22,268,074</b>	

## FOR INFORMATION PURPOSES ONLY

### APPENDIX B: Special Projects (Operating Expenses)

		2023/24
	<b>Corporate Governance</b>	
CEO	SP - Special Projects	170,000
CEO	SP - NBN Contribution	172,000
CEO	SP - Rural Residential Estate	-
MWHS	SP - Quilpie Main Street Disability Access Audit	15,000
MCO	SP - Drone /Media Resources	15,000
MCO	SP - Corporate Website	30,000
CEO	SP - IT Equipment for newly elected council	10,000
MGC	SP - Identifying Council Emissions Reduction Strategy	30,000
MGC	SP - Strategy Software	50,000
MGC	SP - Airport Hanger Masterplan (including establishing leases at Quilpie Aerodrome	10,000
	<b>Finance &amp; Administration</b>	
MFA	SP - Investment Management Platform	6,000
MFA	SP - Magiq V8.8 Upgrade	4,000
MFA	SP - Cross Cut (Micro Cut) Shredder	8,000
	<b>Engineering Admin &amp; Supervision</b>	
DES	SP - SWQROC - CCTV Inspections	40,000
DES	SP - SWQROC - Graduate Engineer Program	30,000
DES	SP - QWRAP Tech Coordinator Funding	3,000
WM	SP - Fireworks	20,000
WM	SP - Solar Lights at Baldy Top (additional)	30,000
MFW	SP - Payment Terminal - Quilpie Aerodrome Refueling Facility	25,000
	<b>Community Services</b>	
DCCS	SP - Quilpie Hall Masterplan	10,000
DCCS	SP - Adavale Hall Masterplan	10,000
DCCS	SP - Eromanga Rodeo Grounds Masterplan	10,000
DCCS	SP - Library Forward Plan - Updated reception desk, furniture and shelving	15,000
DCCS	SP - Cemetery Software	5,000
DCCS	SP - Removal of slide from splash pool and repairs/resurfacing	30,000
DCCS	SP - Christmas Lights - free to all residents	10,000
	<b>Economic Development &amp; Tourism</b>	
MTED	SP - Business Innovation Project - Round 3	50,000
MTED	SP - Business Innovation Project - Round 4	50,000
MTED	SP - Jobs & Skills Strategy	10,000
MTED	SP - Digital Needs Survey	10,000
MTED	SP - Business Needs Survey	10,000
MTED	SP - Economic Development Strategy	35,000
DCCS	SP - Quilpie Masterplan: Bulloo River - Quilpie Foreshore Sub-plan	10,000
MTED	SP - Website Refresh: Job Listing, 'Invest in Quilpie', 'Live in Quilpie'	15,000
<b>TOTAL</b>		<b>\$ 948,000.00</b>

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2023/24 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2023	Original Budget 2023/24	Total Project Budget	Comments
0220-4500	Buildings & Structures					
0220-2201	CARRY-OVER: 2 X 4 Bedroom Houses Quilpie	N	972,514	97,486	1,070,000	
0220-2203	CARRY-OVER: 1 x 3 Bedroom House Eromanga	N	294,336	105,664	400,000	Check o/s Hoek committed cost
	CARRY-OVER: 2 x 5 Bedroom Houses Quilpie	N	813,090	221,910	1,035,000	Resolution No: (QSC138-08-22)
0220-2205	CARRY-OVER: TMR/QRA Office	N	2,000	148,000	150,000	For discussion
0220-2206	CARRY-OVER: Quilpie Shire Admin Offices	R	-	10,000	10,000	
	CARRY-OVER: Adavale Work Camp Upgrade	U	-	20,000	20,000	Walkways upgrade, painting as needed
	CARRY-OVER: Eromanga Work Camp Upgrade	U	-	50,000	50,000	Additional ensuite bedroom unit
	CARRY-OVER: Cheepie Work Camp Upgrade	U	-	20,000	20,000	General painting and external repairs
	CARRY-OVER: Quilpie Hall - Shower Block	N		100,000	100,000	Based on Eromanga upgrade
	CARRY-OVER: Adavale Town Hall - Grounds Upgrade	U		50,000	50,000	Upgrade to include drop point, additional cmaping spots, BBQ etc.
0220-2208	CARRY-OVER: Townhouse Estate Development	N	139,202	7,812,798	7,952,000	
	NEW: ENHM - Stage 3	N	-	18,000,000	18,000,000	Subject to external funding
0220-2207	NEW: Council Housing Refurbishments	R	-	250,000	250,000	Annual Figure - Works to be completed when properties vacated.
	NEW: Gyrica Housing Refurbishment	R	-	100,000	100,000	Annual Figure - Works to be completed when properties vacated.
	NEW: Gyrica Housing Refurbishment Unit 3 & 4	R		250,000	250,000	Renovation to improve access
	NEW: Eromanga Pool	R	45,472	1,200,000	1,245,472	
	NEW: Quilpie SES Shed Extension	N		14,180	14,180	
Total			2,266,613	28,450,038	30,716,652	
0230-4500	Other Infrastructure					
0230-2205	CARRY-OVER: Toompine Playground / Shade Structure	N	65,000	25,000	90,000	
0230-2210	CARRY-OVER: Quilpie Cemetery Beautification	U	6,000	14,000	20,000	
0230-2213	CARRY-OVER: Adavale Museum	R	-	20,000	20,000	
0230-2220	CARRY-OVER: Aerodrome Fuel Relocation	R	-	175,000	175,000	RFDS issues accessing fuel, relocate to east side of Taxiway.
	CARRY-OVER: Opalopolis Park Upgrade - Stage 1	U	-	275,000	275,000	
	CARRY-OVER: Toompine Transfer Station	R		20,000	20,000	
	CARRY-OVER: Eromanga Transfer Station	R	16,100	33,900	50,000	Transfer Station to replace Landfill
	CARRY-OVER: Adavale Transfer Station	R	38,322	11,678	50,000	Transfer Station to replace Landfill
	NEW: Toompine Aerodrome Upgrade - Fencing	U	-	200,000	200,000	Subject to funding from RAUP
	NEW: Adavale - Sealing road to waste facility and ancillary works	N		250,000	250,000	
	NEW: Entrance to Bulloo Park	N		30,000	30,000	
	NEW: Quilpie Footpath - Missing Link	N		50,000	50,000	
	NEW: Bicentennial Park - Electrical Works	R		20,000	20,000	Estimate TBC
	NEW: Walking Path to Baldy Top	N		300,000	300,000	
Total			125,422	1,424,578	1,550,000	

Sources of Funding					
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
97,486	22,860		74,626	W4Q 21-24	30-June-2024
105,664	31,038		74,626	W4Q 21-24	30-June-2024
221,910	221,910				
148,000	148,000				
10,000	10,000				
20,000	20,000				
50,000	50,000				
20,000	20,000				
100,000	100,000				
50,000	50,000				
7,812,798	5,659,094		2,153,704	LGGSP	30-June-2024
18,000,000	3,000,000		15,000,000	TBC	
250,000	250,000				
100,000	100,000				
250,000	250,000				
1,200,000	308,000		892,000	LRCIP 4A	30-June-2024
14,180	3,545		10,635	SES	30-June-2024
28,450,038	10,244,447	-	18,205,591		
25,000	25,000				
14,000	14,000				
20,000	20,000				
175,000	175,000				
275,000	275,000				
20,000	20,000				
33,900	33,900				
11,678	11,678				
200,000	100,000		100,000	RAUP	
250,000	250,000				30-June-2024
30,000	30,000				
50,000	50,000				
20,000	20,000				
300,000	300,000				
1,424,578	1,324,578	-	100,000		



FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2023/24 Capital Expenditure Budget

Job Code	Asset Description	Type	Estimated WIP June 2023	Original Budget 2023/24	Total Project Budget	Comments	Sources of Funding					
							Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry
0240-4500	Plant & Equipment											
	CARRY-OVER: Replace Unit 1103 - Ranger	R	24,740	36,260	61,000	Ordered in 2021/22 - awaiting delivery.	36,260	36,260				
	CARRY-OVER: Replace Unit 1104 - Ranger	R	24,740	36,260	61,000	Ordered in 2021/22 - awaiting delivery.	36,260	36,260				
	CARRY-OVER: Replace Unit 1109 - Ranger	R		61,000	61,000	Ordered in 2021/22 - awaiting delivery.	61,000	61,000				
	CARRY-OVER: 96 - Mitsubishi Fighter	R	-	140,000	140,000		140,000	100,000	40,000			
	CARRY-OVER: 31 - SES Hilux Eromanga	R	-	65,000	65,000		65,000	16,000	20,000	29,000	SES	30-June-2023
	CARRY-OVER: 67 - Tractor John Deere	R	-	60,000	60,000		60,000	55,000	5,000			
	CARRY-OVER: 68 - Honda Hustler Super Z	R	-	35,000	35,000		35,000	30,000	5,000			
	CARRY-OVER: 69 - Husqvarna Mower PZ 29D Zxero	R	-	30,000	30,000		30,000	25,000	5,000			
	CARRY-OVER: 1115 - Toyota Hilux (SES)	R	-	65,000	65,000		65,000	16,000	20,000	29,000	SES	30-June-2023
	CARRY-OVER: 1113 - Toyota Prado	R	-	70,000	70,000		70,000	45,000	25,000			
	CARRY-OVER: 1116 - Toyota Prado	R	-	70,000	70,000		70,000	45,000	25,000			
	CARRY-OVER: 323 - Concrete Crew Trailer	R	-	15,000	15,000		15,000	14,000	1,000			
2023/24 Cost	CARRY-OVER: 3401 - Bobcat skidsteer S770	R	-	150,000	150,000	2023/24 Budget - Order in 2023	150,000	120,000	30,000			
2023/24 Cost	CARRY-OVER: 130 - Tractor John Deere	R	-	90,000	90,000		90,000	80,000	10,000			
2023/24 Cost	CARRY-OVER: 4001 - Toro Zero Turn Mower	R	-	30,000	30,000		30,000	25,000	5,000			
2023/24 Cost	CARRY-OVER: 4002 - Hustler O Turn	R	-	18,000	18,000		18,000	16,000	2,000			
2023/24 Cost	CARRY-OVER: 2600 - Tandem Axel Dolly	R	-	40,000	40,000		40,000	35,000	5,000			
2023/24 Cost	CARRY-OVER: 2601 - Side Tipper - Second Hand	R	-	160,000	160,000		160,000	145,000	15,000			
2023/24 Cost	CARRY-OVER: 220 - Side Tipper	R	-	160,000	160,000	PLANT070	160,000	145,000	15,000			
2023/24 Cost	CARRY-OVER: 2000 - Mitsubishi Fuso Canter	R	-	100,000	100,000		100,000	65,000	35,000			
2023/24 Cost	CARRY-OVER: 2001 - Mitisubishi Fuso canter	R	-	100,000	100,000		100,000	65,000	35,000			
2023/24 Cost	CARRY-OVER: 95 - Mitisubishi Fighter 1224	R	-	200,000	200,000		200,000	170,000	30,000			
2023/24 Cost	CARRY-OVER: 1117 - Landcruiser replacement with Ranger/Hilux or equivalent	R	-	75,000	75,000		75,000	35,000	40,000			
2023/24 Cost	CARRY-OVER: 1118 - Landcruiser replacement with Ranger/Hilux or equivalent	R	-	75,000	75,000		75,000	35,000	40,000			
2023/24 Cost	CARRY-OVER: 221 - Skid Steer Trailer	R	-	25,000	25,000		25,000	23,000	2,000			
2023/24 Cost	CARRY-OVER: Elevated Work Platform	N	-	28,000	28,000		28,000	27,000	1,000			
2023/24 Cost	CARRY-OVER: 86 - 30,000 Lt Water Tanker (trade in Liberty Water Tanker)	R		137,000	137,000		137,000	100,500	36,500			
	SALE of Plant and Fleet items					Resolution No: (QSC088-06-23)	-	(385,500)	385,500			
	NEW: Vacuum Excavater and Trailer	N		70,000	70,000	Grid maintenance	70,000	70,000				
Total			49,481	2,141,519	2,191,000		2,141,519	1,250,519	833,000	58,000		
0260-4500	Roads											
	CARRY-OVER: Quilpie Aerodrome Pavement Reconstruction	R	299,292	1,532,708	1,832,000	Existing layout only; no extension.	1,532,708	6,829		1,525,879	LRCIP 3	30-Jun-24
0260-2209	CARRY-OVER: Eromanga Kerb	N	-	120,000	120,000	Install Kerb along main street	120,000	120,000				
	NEW: Adavale Black Road Reseal	R	-	144,595	144,595	Chainage 0.0 km - 2.836 km, Chainage 30.415 km - 30.926 km	144,595	-		144,595	R2R	30-Jun-24
	NEW: Coonaberry Creek Road Reseal	R		764,280	764,280	Chainage 1.236 km-5.039 km, Chainage 5.886 km-6.626 km, Chainage 6.883 km - 7.351 km, 8.367 km- 8.624 km, 20.584 km - 20.744 km	764,280			764,280	LRCIP 4 R2	30-Jun-24
	NEW: Deacon Street Reseal	R		47,685	47,685	Chainage 0.0 km - 0.215 km	47,685			47,685	R2R	30-Jun-24
	NEW: Eulo Road Reseal	R		49,500	49,500	Chainage 1.028 km - 1.284	49,500			49,500	R2R	30-Jun-24
	NEW: Quarrion Street Reseal	R		53,350	53,350	Chainage 0.0 km- 0.45 km	53,350			53,350	R2R	30-Jun-24
	NEW: Mt Margaret Road Reseal/Rehab	R		232,590	232,590	Seal restoration and pavement repairs between flood damage repairs	232,590	-		232,590	R2R	30-Jun-24
	NEW: Ray Road	U		70,000	70,000	DES - Chainage 8000 - Floodway	70,000	70,000				
	NEW: Brolga Street - reseal carparking lanes	R		140,000	140,000	To coincide with Department of Main Roads resealing of Brolga Street	140,000	140,000				

FOR INFORMATION PURPOSES ONLY  
APPENDIX C : Quilpie Shire - 2023/24 Capital Expenditure Budget

Sources of Funding						
Total Sources of Funding	Council	Asset Sales / Trades	Grants / Subsidies	Source	Expiry	
62,300	62,300					
15,100	15,100					
3,232,108	414,229	-	2,817,879			
223,108	223,108					
360,000	360,000					
718,252	100,787		617,465	BOR - 6	30-June-2024	
1,301,360	683,895	-	617,465			
461,401	171,853		289,548	BOR - 6	30-June-2024	
461,401	171,853	-	289,548			
37,011,004	14,089,521	833,000	22,088,483			

Job Code	Asset Description	Type	Estimated WIP June 2023	Original Budget 2023/24	Total Project Budget	Comments
	NEW: Quilpie Truck Pad Seal (Lot 71)	U		62,300	62,300	
	NEW: Seal Land Adjacent to Mural Park	N		15,100	15,100	
Total			299,292	3,232,108	3,531,400	
0270-4500	Water Infrastructure					
	CARRY-OVER: Quilpie Water Main Upgrade	R	176,892	223,108	400,000	Quarrion Street Water Main Renewal
	NEW: Quilpie Water Main Upgrade	R	-	360,000	360,000	Annual program allocation. Sommerfield Road Water Main Upgrade - Stage 1
	CARRY-OVER: Toompine Bore Replacement	R	61,748	718,252	780,000	Funded by BoR grant
Total			238,640	1,301,360	1,540,000	
0280-4500	Sewerage Infrastructure					
	CARRY-OVER: Quilpie Sewerage Treatment Plant - Design	R	16,599	461,401	478,000	
Total			16,599	461,401	478,000	
			2,996,048	37,011,004	40,007,052	

**5.3 DIFFERENTIAL GENERAL RATING CATEGORIES AND DESCRIPTIONS 2023/24****IX:** 238585**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt categories of rateable land for the levying of differential general rates for the financial year ending 30 June 2024.

**RECOMMENDATION**

That Council:

1. Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category below; and
2. Delegate to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

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.

Category	Category Name	Category Description
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 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.
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land 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>

## BACKGROUND

The purpose of this report is to adopt different categories of rateable land for rating purposes.

## CONSULTATION (Internal/External)

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

Council must ensure the validity of rating resolutions by adopting the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified.

**POLICY AND LEGISLATION*****Local Government Regulation 2012******81 Categorisation of land for differential general rates***

*(1) Before a local government levies differential general rates, it must decide the different categories (each a rating category) of rateable land in the local government area.*

*(2) The local government must, by resolution, make the decision at the local government's budget meeting.*

*(3) The resolution must state –*

*(a) the rating categories of rateable land in the local government area; and*

*(b) a description of each of the rating categories.*

*Example -*

*A resolution may state that the rating categories, and a description of each of the rating categories, are as follows -*

*(a) residential land - land that is used for residential purposes in particular urban centres, rural localities, park residential estates and coastal villages;*

*(b) commercial and industrial land - land that is used solely for commerce or industry in particular urban centres and rural localities, other than land used for manufacturing sugar or another rural production industry;*

*(c) grazing and livestock land - land that is used, for commercial purposes, for grazing and livestock;*

*(d) sugar cane land - land that is used for producing sugar cane;*

*(e) sugar milling land - land that is used for manufacturing sugar;*

*(f) rural land -*

*(i) land that is not in an urban centre or locality; or*

*(ii) land that is not used for grazing and livestock; or*

*(iii) land that is not sugar cane land or sugar milling land;*

*(g) other land - any other type of land.*

*(4) After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs.*

*(5) The local government may do so in any way it considers appropriate.*

*(6) The fact that some parcels of rateable land are inadvertently not categorised does not stop differential general rates being levied on rateable land that has been categorised.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

The adoption of appropriate rating resolutions is integral to funding Council's services and projects.

**RISK MANAGEMENT IMPLICATIONS**

Categories are consistent with the previous financial year.

**5.4 DIFFERENTIAL GENERAL RATES 2023/24****IX:** 238586**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to decide the differential general rate and minimum general rates for each differential general rate category, for the financial year ending 30 June 2024.

**RECOMMENDATION**

That 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 general rate to be made and levied for each differential general rate category be as set out in the table below:

Category	Description	Minimum	General Rate (cents in the dollar)
1	Town of Quilpie - Residential <1Ha	\$488.00	3.0046
2	Town of Quilpie - Residential 1 to 10Ha	\$488.00	2.0447
3	Town of Quilpie - Commercial	\$588.00	3.5403
4	Town of Quilpie - Industrial	\$588.00	3.2003
5	Town of Eromanga	\$488.00	6.5984
6	Other Rural Towns	\$442.00	81.2216
7	Opal Mines	\$402.00	42.6538
8	Other	\$659.00	50.0594
9	Rural - Pumps and Bore Sites	\$343.00	45.8878
10	Rural and Residential Land - 10 to 100Ha	\$336.00	2.2837
11	Rural – Grazing and Agriculture ≥100Ha	\$588.00	1.5108
12	Rural - Carbon Credits	\$1,176.00	1.5108
13	Transformer Sites	\$406.00	3.5932
14	Mining and Oil Production	\$51,241.00	176.4000
15	Oil Distillation / Refining	\$36,170.00	174.5791

## BACKGROUND

The purpose of this report is to set the minimum general rates and rates in the dollar for differential general rates for the financial year ending 30 June 2024.

Section 94(1)(a) of the *Local Government Act 2009* provides that Council must levy general rates on all rateable land within the local government area.

Section 80 of the *Local Government Regulation 2012* also provides that Council may levy general rates that differ for different categories of rateable land in the local government area i.e. differential general rates.

Section 77 of the *Local Government Regulation 2012* provides that Council may fix a minimum amount of general rates.

## CONSULTATION (Internal/External)

- Chief Executive Officer
- Councillors
- Directors

## LEGAL IMPLICATIONS

Council must levy general rates on all rateable land with the Quilpie shire. The decision to resolve what rates and charges are to be levied must be made at the Budget meeting for that financial year.

## POLICY AND LEGISLATION

### ***Local Government Act 2009***

#### ***94 Power to levy rates and charges***

(1) *Each local government –*

*(a) must levy general rates on all rateable land within the local government area; and*

*...*

*(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

### ***Local Government Regulation 2012***

#### ***77 Minimum general rates for land generally***

*(1) A local government may fix a minimum amount of general rates.*

*(2) The local government may identify parcels of rateable land to which a minimum amount of general rates applies in any way the local government considers appropriate.*

*(3) However, a local government must not levy minimum general rates for a parcel of land if –*

*(a) the Land Valuation Act, chapter 2, part 2, division 5, subdivision 3, applies to the parcel of land; and Editor's note - Land Valuation Act, chapter 2, part 2, division 5, subdivision 3 (Discounting for subdivided land not yet developed (non-Land Act rental))*

*(b) the discounted valuation period for the parcel of land has not ended under that subdivision.*

*(4) Generally, the same minimum amount of general rates must apply to all rateable land in the local government area.*

*(5) However, a local government may fix a different minimum amount of general rates only for –*

- (a) if there are different rating categories of rateable land for the local government area, each different rating category; or*
- (b) timeshare property; or*
- (c) any of the following -*
  - (i) a mining lease granted for mining for minerals over land that is not larger than 2ha;*
  - (ii) a mining lease granted for a purpose that is associated with mining for minerals over land that is not larger than 4ha; or*
- (d) land that is subject to a mining claim, subject to section 79.*

*(6) For subsection (5)(a), if a local government fixes a different minimum amount of general rates for different rating categories, the same minimum amount of general rates must apply to all rateable land belonging to a particular rating category.*

### **Local Government Regulation 2012**

#### **80 Differential general rates**

- (1) A local government may levy general rates that differ for different categories of rateable land in the local government area.*
- (2) These rates are called differential general rates.*
- (3) For example, a local government may decide the amount of the general rates on a parcel of residential land will be more than the general rates on the same size parcel of rural land.*
- (4) However, the differential general rates for a category of rateable land may be the same as the differential general rates for another category of rateable land.*
- (5) If a local government makes and levies a differential general rate for rateable land for a financial year, the local government must not make and levy a general rate for the land for the year.*
- (6) A differential general rate may be made and levied on a lot under a community titles Act as if it were a parcel of rateable land.*

### **FINANCIAL AND RESOURCE IMPLICATIONS**

The setting of general rates ensures Council raises sufficient funds to provide the services and capital projects contained within the budget.

### **RISK MANAGEMENT IMPLICATIONS**

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and sections 77 and 80 of the *Local Government Regulation 2012*.



**5.5 WILD DOG CONTROL SPECIAL RATE 2023/24****IX: 238587****Author: Sharon Frank, Manager Finance & Administration****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy a Wild Dog Control Special Rate for 2023/24.

**RECOMMENDATION**

That pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special rate to be known as the 'Wild Dog Control Special Rate' on all rateable rural land outlined in the table 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:

Category	Description	Minimum	Rate (cents in the dollar)
11	Rural Land $\geq$ 100Ha	\$105.00	0.0840
12	Rural Land - Carbon Credits	\$105.00	0.0840

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

- a) 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.
- b) 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
- c) 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 \$94,260 towards the total estimated cost of carrying out the activity.
- d) The estimated time for carrying out the overall plan is 1 year ending on 30 June 2024.

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.

**BACKGROUND**

The special rate to be known as the “Wild Dog Control” Special Rate is to fund the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, aeroplane hire, staff and Avgas.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

The decision to levy a special rate must be made by resolution at Council’s budget meeting for that financial year.

**POLICY AND LEGISLATION*****Local Government Regulation 2012******94 Levying special rates or charges***

- (1) This section applies if a local government decides to levy special rates or charges.*
- (2) The local government’s resolution to levy special rates or charges must identify -*
  - (a) the rateable land to which the special rates or charges apply; and*
  - (b) the overall plan for the service, facility or activity to which the special rates or charges apply.*
- (3) The overall plan is a document that -*
  - (a) describes the service, facility or activity; and*
  - (b) identifies the rateable land to which the special rates or charges apply; and*
  - (c) states the estimated cost of carrying out the overall plan; and*
  - (d) states the estimated time for carrying out the overall plan.*
- (4) The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*
- (5) Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*
- (6) If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*
- (7) An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*
- (8) The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*
- (9) The local government may at any time, by resolution, amend -*
  - (a) an overall plan; or*
  - (b) an annual implementation plan.*
- (10) The local government may fix a minimum amount of the special rates or charges.*

*(11) Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.*

*(12) The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion -*

*(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.*

*(13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.*

*(14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan -*

*(a) does not identify all rateable land on which the special rates or charges could have been levied; or*

*(b) incorrectly includes rateable land on which the special rates or charges should not have been levied.*

*(15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government -*

*(a) in the other local government's local government area; and*

*(b) conducted as a joint government activity by the local governments.*

## **FINANCIAL AND RESOURCE IMPLICATIONS**

The setting of this rate is required to raise revenue to cover the cost of one coordinated wild dog baiting program across the Quilpie shire.

## **RISK MANAGEMENT IMPLICATIONS**

Nil – The resolution complies with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* when setting a special rate.

**5.6 WATER UTILITY CHARGES 2023/24****IX: 238588****Author: Sharon Frank, Manager Finance & Administration****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy Water Utility Charges for 2023/24.

**RECOMMENDATION**

That:

- (1) Pursuant to section 92 and 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services, as set out in the table below:

Utility Charge	Charge per Unit
Water	\$16.62

- (2) 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 in accordance with the following unit schedule:

Description (Land Use Category)	Water Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	40
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	150
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5

Description (Land Use Category)	Water Charging Units
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	100
Trucking yards	100
Swimming pool	200
John Waugh Park	600
Bulloo Park	600
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	600
Washdown Bay – Quilpie	300
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 (includes one pedestal/cistern)	20
▪ For each extra pedestal/cistern	10
Refinery (includes one pedestal/cistern)	450
Washdown – Eromanga	120
Visitor Accommodation (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	240
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	200

And

3) The relevant details of the water utility charges to be made and levied are set out in Council's adopted Revenue Statement 2023/24.

**BACKGROUND**

This report is to set the water utility charges for the financial year ended 30 June 2024 to raise revenue to undertake water services contained within the budget.

Section 94(1)(a) of the *Local Government Act 2009* provides that a local government may levy utility charges within the local government area. Section 99 of the *Local Government Regulation 2012* provides that a local government may levy utility charges on any basis the local government considers appropriate.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

The decision to levy water charges must be made by resolution at Council's budget meeting for that financial year.

**POLICY AND LEGISLATION*****Local Government Act 2009******94 Power to levy rates and charges***

(1) *Each local government –*

...

- (b) *may levy –*
  - (ii) *utility charges; and*

...

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

***Local Government Regulation 2012******99 Utility charges***

(1) *A local government may levy utility charges on any basis the local government considers appropriate.*

(2) *For example, utility charges may be levied on the basis of any, or any combination, of the following –*

- (a) *the rateable value of land;*
- (b) *the use made of –*
  - (i) *a particular parcel of land; or*
  - (ii) *a particular structure; or*
  - (iii) *a class of land or structure;*
- (c) *any circumstances that are peculiar to the supply of a service to –*
  - (i) *a particular parcel of land; or*
  - (ii) *a particular structure; or*
  - (iii) *a class of land or structure.*

(3) *A local government may do 1 or both of the following –*

- (a) *levy utility charges for services that have been supplied or are to be supplied during part*

*of the financial year and part of another financial year;*

*(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.*

*(4) However, a local government may only levy utility charges for services –*

*(a) supplied in the last financial year; or*

*(b) supplied, or to be supplied, in the current financial year; or*

*(c) to be supplied in the next financial year.*

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

The setting of these water utility charges is required to raise revenue to undertake water services and projects contained within the budget.

This report proposes to set the 2023/24 unit charge for the supply of water services at a 5% increase from the 2022/23 charge.

#### **RISK MANAGEMENT IMPLICATIONS**

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

**5.7 SEWERAGE UTILITY CHARGES 2023/24****IX: 238589****Author: Sharon Frank, Manager Finance & Administration****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy Sewerage Utility Charges for 2023/24.

**RECOMMENDATION**

That:

1) Pursuant to section 92 and 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges for the supply of sewerage services, as set out in the tables below:

Utility Charge	Charge per Unit
Sewerage	\$15.90

2) The sewerage charge per unit will be in accordance with the following unit schedule:

Description (Land Use Category)	Sewerage Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	15
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5



Description (Land Use Category)	Sewerage Charging Units
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	
Trucking yards	
Swimming pool	200
John Waugh Park	300
Bulloo Park	300
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	
Washdown Bay – Quilpie	
Industrial land	
Rural and Residential land with no sewerage or waste management service and outside the service area	
Bowling Green	
Caravan Park	300
Refinery (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Washdown – Eromanga	
Visitor Accommodation (includes two pedestals/cisterns)	
▪ For each extra pedestal/cistern	
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	

And

3) The relevant details of the sewerage utility charges to be made and levied are set out in Council's adopted Revenue Statement 2023/24.

**BACKGROUND**

This report is to set the sewerage utility charges for the financial year ended 30 June 2024 to raise revenue to undertake sewerage services contained within the budget.

Council operates sewerage services and determines that the net cost of providing these services to lands, including operating and maintenance costs and capital expenditure costs will be funded by a charge on those lands receiving the service or to which the service is deemed to be available.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

The decision to levy sewerage charges must be made by resolution at Council's budget meeting for that financial year.

**POLICY AND LEGISLATION*****Local Government Act 2009******94 Power to levy rates and charges***

*(1) Each local government –*

*...*

- (b) may levy –*  
*(ii) utility charges; and*

*...*

*(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

***Local Government Regulation 2012******99 Utility charges***

*(1) A local government may levy utility charges on any basis the local government considers appropriate.*

*(2) For example, utility charges may be levied on the basis of any, or any combination, of the following –*

- (a) the rateable value of land;*
- (b) the use made of –*
  - (i) a particular parcel of land; or*
  - (ii) a particular structure; or*
  - (iii) a class of land or structure;*
- (c) any circumstances that are peculiar to the supply of a service to –*
  - (i) a particular parcel of land; or*
  - (ii) a particular structure; or*
  - (iii) a class of land or structure.*

*(3) A local government may do 1 or both of the following –*

- (a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;*

*(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.*

*(4) However, a local government may only levy utility charges for services –*

*(a) supplied in the last financial year; or*

*(b) supplied, or to be supplied, in the current financial year; or*

*(c) to be supplied in the next financial year.*

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

The setting of these sewerage utility charges is required to raise revenue to undertake sewerage services and projects contained within the budget.

This report proposes to set the 2023/24 unit charge for the supply of sewerage services at a 5% increase from the 2022/23 charge.

#### **RISK MANAGEMENT IMPLICATIONS**

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

**5.8 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGES FOR 2023/24****IX: 238590****Author: Sharon Frank, Manager Finance & Administration****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

The purpose of this report is to make and levy the Refuse Removal and Disposal Service Charges for 2023/24.

**RECOMMENDATION**

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy Refuse Removal and Disposal Service Charges for the 2023/24 financial year, as set out in the table below:

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	1	\$646	\$319
	2	\$965	\$638
	3	\$1,284	\$957

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.

The application of the Refuse Removal and Disposal Service Charges will be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/24.

**BACKGROUND**

This report is to set the Refuse Removal and Disposal Service Charges for the financial year ended 30 June 2024 to fund the removal and disposal of kerbside refuse (approved waste that can be disposed in a 240L Council supplied bin).

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 the table above. 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 the table above.

### **CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

### **LEGAL IMPLICATIONS**

The decision to make and charge Refuse Removal and Disposal Service Charges must be made by resolution at Council's budget meeting for that financial year.

### **POLICY AND LEGISLATION**

#### ***Local Government Act 2009***

#### ***94 Power to levy rates and charges***

*(1) Each local government –*

*...*

*(b) may levy –*

*(ii) utility charges; and*

*...*

*(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

#### ***Local Government Regulation 2012***

#### ***99 Utility charges***

*(1) A local government may levy utility charges on any basis the local government considers appropriate.*

*(2) For example, utility charges may be levied on the basis of any, or any combination, of the following –*

*(a) the rateable value of land;*

*(b) the use made of –*

*(i) a particular parcel of land; or*

*(ii) a particular structure; or*

*(iii) a class of land or structure;*

*(c) any circumstances that are peculiar to the supply of a service to –*

*(i) a particular parcel of land; or*

*(ii) a particular structure; or*

*(iii) a class of land or structure.*

*(3) A local government may do 1 or both of the following –*

*(a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;*

*(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.*

*(4) However, a local government may only levy utility charges for services –*

*(a) supplied in the last financial year; or*

*(b) supplied, or to be supplied, in the current financial year; or*

*(c) to be supplied in the next financial year.*

### **FINANCIAL AND RESOURCE IMPLICATIONS**

The setting of Refuse Removal and Disposal Service Charges is required to raise revenue towards providing waste management facilities and services contained within the budget.

### **RISK MANAGEMENT IMPLICATIONS**

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

**5.9 WASTE MANAGEMENT LEVY 2023/24****IX:** 238591**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The purpose of this report is to make and levy a utility charge to be known as the “Waste Management Levy” for 2023/24.

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**RECOMMENDATION**

That pursuant to section 99 of the *Local Government Regulation 2012*, Council make and levy a utility charge for the 2023/24 financial year, to be known as the “Waste Management Levy”, in the sum of \$235.00 per rateable assessment on all rateable land in the Shire that is not charged a Refuse Removal and Disposal Service Charge.

**BACKGROUND**

This report is to set the waste management levy for the financial year ended 30 June 2024 to 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.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

The decision to make and charge a waste management levy must be made by resolution at Council’s budget meeting for that financial year.

**POLICY AND LEGISLATION****Local Government Act 2009****94 Power to levy rates and charges**

(1) Each local government –

...

- (b) may levy –
  - (ii) utility charges; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

**Local Government Regulation 2012****99 Utility charges**

(1) A local government may levy utility charges on any basis the local government considers appropriate.

(2) For example, utility charges may be levied on the basis of any, or any combination, of the following –

- (a) the rateable value of land;

- (b) the use made of –

- (i) a particular parcel of land; or
  - (ii) a particular structure; or
  - (iii) a class of land or structure;

- (c) any circumstances that are peculiar to the supply of a service to –

- (i) a particular parcel of land; or
  - (ii) a particular structure; or
  - (iii) a class of land or structure.

(3) A local government may do 1 or both of the following –

- (a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;

- (b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.

(4) However, a local government may only levy utility charges for services –

- (a) supplied in the last financial year; or

- (b) supplied, or to be supplied, in the current financial year; or

- (c) to be supplied in the next financial year.

**FINANCIAL AND RESOURCE IMPLICATIONS**

The setting of the waste management levy is required to raise revenue to provide waste management facilities and services contained within the budget.



**RISK MANAGEMENT IMPLICATIONS**

Nil - This resolution complies with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

**5.10 TOTAL VALUE OF CHANGE IN RATES AND UTILITY CHARGES****IX:** 238570**Author:** Sharon Frank, Acting Director Corporate and Community Services**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

At its budget meeting each year, Council is required to report the total value of the change in Rates and Utility Charges, expressed as a percentage, pursuant to sections 169(7) and 169(8) of the *Local Government Regulation 2012*.

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**RECOMMENDATION**

That pursuant to sections 169(7) and 169(8) of *Local Government Regulation 2012*, the total value of the change, in the rates and utility charges budgeted to be levied for the 2023/24 financial year compared with the rates and utility charges levied in the previous budget (2022/23 financial year) expressed as a percentage, is 8.15%.

For the purpose of this calculation any discounts and rebates are excluded.

**BACKGROUND**

Council's annual budget must contain the total value of the change in the rates and charges budgeted to be levied for the 2023/24 financial year compared with the rates and charges levied in the previous budget (2022/23 financial year). This must be expressed as a percentage pursuant to section 169(7) of *Local Government Regulation 2012*.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

This resolution complies with Council's legislative obligations under the *Local Government Regulation 2012*.

**POLICY AND LEGISLATION**

***Local Government Regulation 2012***

***169 Preparation and content of budget***

*(7) 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.*

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

**FINANCIAL AND RESOURCE IMPLICATIONS**

The setting of general rates and charges ensures Council raises sufficient funds to undertake the services and projects contained within the budget.

**RISK MANAGEMENT IMPLICATIONS**

Nil

**5.11 SETTING OF CONCESSION ON RATES AND CHARGES FOR APPROVED PENSIONERS 2023/24****IX:** 238571**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to set the concession on rates and charges for approved pensioners for the 2023/24 financial year.

**RECOMMENDATION**

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a 50% rebate on differential general rates and utility charges, up to a total of \$550 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.

**BACKGROUND**

Council provides pensioners with a concession which is a 50% rebate on differential general rates and utility charges, up to a total of \$550.00 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. No concession is provided on Emergency Management Levy as it is a Queensland Government levy.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

N/A

**POLICY AND LEGISLATION*****Local Government Regulation 2012******122 Resolutions for granting concession****(1) The local government may grant the concession only by—*

- (a) a resolution granting the concession to a stated ratepayer; or
- (b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.
- (2) The local government may make the resolution before the local government levies the rates or charges.
- (3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.
- (4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.
- (5) The resolution may include conditions for granting the concession to the ratepayer.
- (6) Without limiting subsection (5), the conditions may include the following—
- (a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;

*Examples—*

- a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges
  - a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government
- (b) a condition limiting the period for which the ratepayer is granted the concession.
- Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.*

## **FINANCIAL AND RESOURCE IMPLICATIONS**

This concession for approved pensioners has been funded in the Budget for 2023/24.

## **RISK MANAGEMENT IMPLICATIONS**

Nil

**5.12 CONCESSIONS FOR NOT-FOR-PROFIT COMMUNITY ORGANISATIONS 2023/24****IX:** 238572**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The purpose of this report is to adopt a concession for not-for-profit community organisations for the 2023/24 financial year.

**RECOMMENDATION**

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a 100% rebate on differential general rates for the financial year 30 June 2024 as identified in the table below and subject to the following:

- (a) Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
- (b) Applications received during the current financial year that fall within this category, will be granted a rate concession following the passing of a resolution by Council.
- (c) If a property has been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, proof of ongoing eligibility will be required if requested.

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

**BACKGROUND**

A concession, comprising a 100% rebate of the differential general rates, is proposed to be applied to not-for-profit community organisations, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

**CONSULTATION (Internal/External)**

- Councillors

- Directors
- Managers and Officers

**LEGAL IMPLICATIONS**

Nil

**POLICY AND LEGISLATION****BACKGROUND**

A concession, comprising a 100% rebate of the differential general rates, is proposed to be applied to not-for-profit community organisations, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

**CONSULTATION (Internal/External)**

- Councillors
- Directors
- Managers and Officers

**LEGAL IMPLICATIONS**

N/a

**POLICY AND LEGISLATION*****Local Government Regulation 2012******122 Resolutions for granting concession***

*(1) The local government may grant the concession only by—*

*(a) a resolution granting the concession to a stated ratepayer; or*

*(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.*

*(2) The local government may make the resolution before the local government levies the rates or charges.*

*(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.*

*(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.*

*(5) The resolution may include conditions for granting the concession to the ratepayer.*

*(6) Without limiting subsection (5), the conditions may include the following—*

*(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;*

*Examples—*

*•a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges*

*•a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government*

*(b) a condition limiting the period for which the ratepayer is granted the concession.*

*Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

This concession has been funded in the Budget for 2023/24.

**RISK MANAGEMENT IMPLICATIONS**

Nil



**5.13 ADOPTION OF WASTE MANAGEMENT LEVY CLASS CONCESSION 2023/24****IX:** 238573**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt a waste management levy class concession for the 2023/24 financial year.

**RECOMMENDATION**

That pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession, comprising a 100% rebate of the waste management levy, to the assessments identified in the 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.

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00002-00000-000	00506-00000-000	00648-50000-000	00802-00000-000	01188-00000-000
00004-10000-000	00507-00000-000	00648-70000-000	00806-00000-000	01195-00000-000
00005-00000-000	00514-00000-000	00649-00000-000	00806-00050-000	01198-00000-000
00006-00000-000	00515-00000-000	00649-50000-000	00806-00100-000	01202-10000-000
00007-55000-000	00516-00000-000	00650-10000-000	00806-20000-000	01203-10000-000
00008-00000-000	00517-00000-000	00652-00000-000	00809-00000-000	01203-20000-000
00009-00000-000	00518-00000-000	00652-10000-000	00809-50000-000	11020-00000-000
00012-00000-000	00523-50000-000	00653-10000-000	00810-00000-200	11022-00000-000
00016-00000-000	00525-20000-000	00654-10000-000	00813-10000-000	11022-10000-000
00017-00000-000	00526-00000-000	00654-30000-000	00815-00000-000	11024-10000-000
00018-00000-000	00527-00000-000	00654-50000-000	00816-00000-000	11025-00000-000
00019-10000-000	00528-00000-000	00655-10000-000	00816-50000-000	11028-00000-000
00021-40000-000	00528-50000-000	00657-00000-000	00817-00000-000	11029-00000-000
00026-00000-000	00529-00000-000	00658-00000-000	00818-00000-000	11030-00000-000
00027-00000-000	00529-30000-000	00659-10000-000	00828-10000-000	11035-00000-000

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00028-00000-000	00530-10000-000	00661-63000-000	00828-20000-000	11036-00000-000
00031-00000-000	00530-10010-000	00662-00000-000	00831-10000-000	11037-00000-000
00032-00000-000	00531-00000-000	00663-10000-000	00832-00000-000	11038-00000-000
00033-00000-000	00531-00060-000	00663-50000-000	00834-00000-000	11039-00000-000
00039-00000-000	00531-10000-000	00667-10000-000	00834-20000-000	11041-00000-000
00047-00000-000	00531-20000-000	00673-00000-000	00834-50000-000	11042-00000-000
00050-10000-000	00531-21000-000	00674-00000-000	00834-60000-000	11043-00000-000
00052-00000-000	00532-00000-000	00675-00000-000	00835-00000-000	11044-00000-000
00054-00000-000	00532-32000-000	00676-00000-000	00835-50000-000	11045-00000-000
00054-50000-000	00532-33000-000	00676-10000-000	00836-00000-000	11046-00000-000
00056-00000-000	00534-10000-000	00682-00000-000	00840-30000-000	11047-00000-000
00057-10000-000	00535-01000-000	00684-10000-000	00844-10000-000	11048-00000-000
00060-00000-000	00535-10000-000	00687-00000-000	00844-11000-000	11049-00000-000
00063-00000-000	00536-11100-000	00691-00000-000	00845-00000-000	11051-00000-000
00064-00000-000	00536-20000-000	00691-30000-000	00845-01500-000	11052-00000-000
00065-00000-000	00536-30000-000	00691-41000-000	00845-02300-000	11053-00000-000
00071-10000-000	00540-00000-000	00691-60000-000	00845-02400-000	11054-00000-000
00071-50000-000	00546-00000-000	00692-00000-000	00845-02900-000	11055-00000-000
00073-00000-000	00547-00000-000	00695-00000-000	00845-03500-000	11056-00000-000
00076-60000-000	00548-00000-000	00695-50000-000	00845-91000-000	11059-00000-000
00084-00000-000	00552-00000-000	00696-00000-000	00845-91500-000	11060-00000-000
00093-10000-000	00553-00000-000	00697-00000-000	00845-91600-000	11061-00000-000
00096-10000-000	00553-61300-000	00698-10000-000	00846-10000-000	11063-00000-000
00097-20000-000	00553-61500-000	00698-30000-000	00848-10000-000	11065-00000-000
00100-00000-000	00553-70000-000	00698-40000-000	00849-00000-000	11066-00000-000
00101-00000-000	00555-10000-000	00698-50000-000	00850-00000-000	11068-00000-000
00102-10000-000	00557-10000-000	00698-55000-000	00852-00000-000	11069-00000-000
00107-00000-000	00560-10000-000	00699-10000-000	00852-10000-000	11070-00000-000
00108-00000-000	00562-00000-000	00700-00000-000	00853-00000-000	11071-00000-000
00109-00000-000	00564-10000-000	00702-00000-000	00854-00000-000	11072-00000-000
00110-00000-000	00564-10001-000	00702-50000-000	00854-10000-000	
00111-00000-000	00565-10000-000	00703-00000-000	00855-00000-000	
00112-00000-000	00566-00000-000	00704-20000-000	00856-10000-000	
00113-00000-000	00569-10000-000	00707-00000-000	00858-00000-000	
00113-50000-000	00569-11000-000	00711-00000-000	00858-00002-000	
00114-00000-000	00570-00000-000	00724-50000-000	00858-10000-000	
00115-00000-000	00573-00000-000	00726-00000-000	00858-13000-000	
00115-50000-000	00573-20000-000	00727-00000-000	00863-00000-000	
00117-00000-000	00573-30000-000	00728-60000-000	00872-00000-000	

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00123-00000-000	00573-40000-000	00730-15000-000	00872-50000-000	
00124-00000-000	00574-50000-000	00731-00000-000	00874-10000-000	
00125-10000-000	00576-10000-000	00732-00000-000	00875-00000-000	
00125-50000-000	00576-12000-000	00732-20000-000	00875-10000-000	
00127-00000-000	00576-13000-000	00732-50000-000	00875-50000-000	
00128-00000-000	00576-20000-000	00736-00000-000	00876-00000-000	
00129-00000-000	00576-50000-000	00738-00000-000	00878-10000-000	
00133-00000-000	00581-14000-000	00738-10000-000	00879-00000-000	
00134-00000-000	00581-17200-000	00742-00000-000	00879-00500-000	
00149-92000-000	00581-50000-000	00745-00000-000	00879-00600-000	
00158-20000-000	00583-10000-000	00748-10000-000	00882-00000-000	
00158-30000-000	00591-10000-000	00750-00000-000	00882-00040-000	
00158-40000-000	00592-10000-000	00755-00000-000	00883-00000-000	
00158-50000-000	00599-50000-000	00757-11000-000	00884-00000-000	
00167-00000-000	00600-00000-000	00757-14000-000	00885-00000-000	
00168-00000-000	00601-00000-000	00757-16000-000	00886-00220-000	
00168-05000-000	00605-00000-000	00757-20000-000	00886-00265-000	
00168-50000-000	00605-10000-000	00763-10000-000	00886-00280-000	
00169-00000-000	00605-20000-000	00763-11000-000	00886-00290-000	
00174-10000-000	00606-00500-000	00764-00000-000	00886-00300-000	
00204-00000-000	00606-50000-000	00764-20000-000	00886-00310-000	
00215-00000-000	00606-50200-000	00764-40000-000	00886-00320-000	
00233-00000-000	00607-10000-000	00764-41000-000	00886-00330-000	
00234-00001-000	00607-13000-000	00764-41900-000	00886-00400-000	
00337-30000-000	00609-10000-000	00765-00000-000	00886-00500-000	
00337-70000-000	00614-10000-000	00774-10000-000	00886-00610-000	
00386-47000-000	00614-10099-000	00775-00000-000	00886-00620-000	
00398-50000-000	00614-20000-000	00775-20000-000	00886-00630-000	
00448-00000-000	00614-50000-000	00775-40000-000	00886-00640-000	
00448-20000-000	00615-00000-000	00775-60001-000	00886-00700-000	
00469-00000-000	00618-00000-000	00775-80000-000	00886-10000-000	
00484-00000-000	00619-00000-000	00777-00000-000	00886-20000-000	
00485-30000-000	00621-10000-000	00777-05000-000	00886-40000-000	
00485-40000-000	00625-00000-000	00777-50000-000	01008-20000-000	
00486-00000-000	00626-00000-000	00777-55000-000	01009-20000-000	
00488-00000-000	00627-00000-000	00777-55500-000	01010-00000-000	
00489-00000-000	00627-50000-000	00780-10000-000	01011-00000-000	
00496-00000-000	00628-00000-000	00780-50000-000	01015-00000-000	
00497-00000-000	00628-55000-000	00787-00000-000	01064-50000-000	

Assessment Number	Assessment Number	Assessment Number	Assessment Number	Assessment Number
00498-00000-000	00633-00000-000	00788-00000-000	01064-60000-000	
00500-00000-000	00639-10000-000	00789-00000-000	01103-00000-000	
00501-00000-000	00640-22000-000	00790-00000-000	01178-00000-000	
00502-00000-000	00647-10000-000	00793-00000-000	01179-00000-000	
00503-00000-000	00648-00000-000	00793-50000-000	01184-00000-000	
00504-00000-000	00648-10000-000	00795-00000-000	01185-00000-000	
00505-00000-000	00648-20000-000	00795-01000-000	01187-00000-000	

## BACKGROUND

The Waste Management Levy Class Concession is a 100% rebate of the waste management levy, which will be applied to the assessments listed above, 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.

## CONSULTATION (Internal/External)

- Chief Executive Officer
- Councillors
- Directors

## LEGAL IMPLICATIONS

N/a

## POLICY AND LEGISLATION

### ***Local Government Regulation 2012***

#### ***122 Resolutions for granting concession***

*(1) The local government may grant the concession only by—*

*(a) a resolution granting the concession to a stated ratepayer; or*

*(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.*

*(2) The local government may make the resolution before the local government levies the rates or charges.*

*(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.*

*(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.*

*(5) The resolution may include conditions for granting the concession to the ratepayer.*

*(6) Without limiting subsection (5), the conditions may include the following—*

*(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;*

*Examples—*

- a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges
- a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government

(b) a condition limiting the period for which the ratepayer is granted the concession.

*Example - for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension.*

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

This class concession has been incorporated into the Budget for 2023/24.

#### **RISK MANAGEMENT IMPLICATIONS**

Nil

**5.14 DISCOUNT ON RATES 2023/24****IX:** 238574**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The purpose of this report is to set the level of discount and discount period for the prompt payment of specified rates for the period ending 30 June 2024.

**RECOMMENDATION**

That pursuant to section 130 of the *Local Government Regulation 2012*, the rates and charges made and levied in the table below shall be subject to a discount of the percentage set out in the table below if paid within the discount period of 31 days of the date of issue of the rate notice provided that:

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

Rates and Charges	Discount Percentage
Discount on General Rates	10%
Discount on Water Utility Charges	10%
Discount on Sewerage Utility Charges	10%
Discount on Refuse Removal and Disposal Service Charge	10%
Discount on Waste Management Levy	10%

**BACKGROUND**

To encourage the prompt payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates and charges, including overdue rates, charges, interest, fees and levies appearing on the rate notice must be received by the close of business on or before the due date.

**CONSULTATION (Internal/External)**

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

**LEGAL IMPLICATIONS**

Council must by resolution, make the decision about any discount for prompt payment of rates and charges, at its budget meeting.

**POLICY AND LEGISLATION*****Local Government Regulation 2012******Section 130 Discount for prompt payment of rates or charges***

*(1) A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.*

*(2) The amount of the discount and the discount period may differ for different rating categories of rateable land.*

*(3) The discount period is a period that ends on or before the due date for payment. Examples of discount period –*

- 1 month before the due date for payment*
- a period of 1 month ending 2 weeks before the due date for payment*

*(4) The local government must, by resolution, make the decision at its budget meeting.*

*(5) The resolution must state –*

*(a) whether the discount is to be –*

- (i) a fixed amount; or*
- (ii) a percentage of the rates or charges; and*

*(b) if the discount is to be a fixed amount - the amount; and*

*(c) if the discount is to be a percentage of the rates or charges—the percentage; and*

*(d) whether the discount applies only if –*

- (i) other rates or charges are paid; or*
- (ii) an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and*

*(e) the discount period.*

*(6) The local government may allow more than 1 discount period for rates or charges only if the local government's resolution –*

- (a) states more than 1 discount period for the rates or charges; and*
- (b) allows a different discount for each discount period.*

- (7) The local government may, by resolution, change the discount period to end on a later day (the new discount day).*
- (8) However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.*
- (9) If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.*
- (10) If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.*
- (11) A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

**RISK MANAGEMENT IMPLICATIONS**

Nil



**5.15 INTEREST ON ALL OVERDUE RATES AND CHARGES FOR 2023/24****IX:** 238575**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2024.

---

**RECOMMENDATION**

1. That pursuant to section 133 of the *Local Government Regulation 2012* the level of interest is set as:
  - a) Compound interest on daily rests at the rate of 8.00% per annum; and
  - b) is to be charged on all overdue rates or charges.
2. Council has determined that rates or charges will be determined as overdue for the charging of interest from the due rates and charges become overdue.

**BACKGROUND**

The management of the level of rate arrears is an important component of ensuring Council's long term financial sustainability. Accordingly, it has been determined that to encourage ratepayers to pay their rates by the due date, a penalty in the form of interest on overdue rates will be applied. The rate of interest payable will apply equally to all ratepayers.

The rate decided by the local government cannot be more than the prescribed rate for the day which is calculated as follows:

*the rate that is the sum of –*

- (a) *the bank bill yield rate for the day, rounded to 2 decimal places; and*
- (b) *8%.*

The bank bill yield rate as at March 2023 published by the Reserve Bank of Australia was 3.64 per cent, so the maximum interest rate for the 2023–24 financial year will be 11.64 per cent (3.64% + 8%).

[Statistical Tables | RBA](#)

[Interest Rates and Yields – Money Market – Monthly – F1.1](#)

For last financial year (2022/23) Council set the interest rate at 8%. It is recommended that the interest rate for 2023/24 be set at 8% which is significantly below the prescribed rate (maximum rate) of 11.64%.

### CONSULTATION (INTERNAL/EXTERNAL)

- Councillors
- Directors

Legal implications

It is a requirement of the Local Government Regulation 2012 that a decision on an annual rate, of not more than the prescribed rate for the day, be made by resolution at the budget meeting for the financial year that included the day to which the decision relates.

### POLICY AND LEGISLATION

*Local Government Regulation 2012*

*Section 133 Interest on overdue rates or charges*

*(1) Interest is payable on overdue rates or charges from –*

- (a) the day the rates or charges become overdue; or*
- (b) a later day decided by the local government.*

*(2) Interest must be calculated –*

- (a) on daily rests and as compound interest; or*
- (b) in another way the local government decides, if an equal or lower amount will be payable.*

*(3) The rate of interest payable is –*

- (a) for a day before 1 July 2019 - an annual rate, of not more than 11%, decided by the local government; or*
- (b) for a day on or after 1 July 2019 - an annual rate, of not more than the prescribed rate for the day, decided by the local government.*

*(4) A decision of the local government under this section must –*

- (a) apply equally to all ratepayers; and*
- (b) for a decision under subsection (3)(b)—be made by resolution at the local government's budget meeting for the financial year that includes the day to which the decision relates.*

*(5) In this section –*

*bank bill yield rate, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.*

*Editor's note - The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia's website.*

*prescribed rate; for a day, means the rate that is the sum of –*

- (a) the bank bill yield rate for the day, rounded to 2 decimal places; and*
- (b) 8%.*

### FINANCIAL AND RESOURCE IMPLICATIONS

Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability.

**RISK MANAGEMENT IMPLICATIONS**

Nil - Compliance with section 133 of the *Local Government Regulation 2012*.

**5.16 LEVY AND PAYMENT OF RATES AND CHARGES 2023/24****IX: 238576****Author: Sharon Frank, Manager Finance & Administration****Attachments: Nil****KEY OUTCOME****EXECUTIVE SUMMARY**

Sections 107 and 118 of the *Local Government Regulation 2012* requires Council to determine:

1. The issue of and period covered by a rate notice; and
2. The date by which rates or charges must be paid.

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**RECOMMENDATION**

That:

1. Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
  - for the half year 1 July 2023 to 31 December 2023 – in August / September 2023; and
  - for the half year 1 January 2024 to 30 June 2024 – in February / March 2024.
2. Pursuant to section 118 of the *Local Government Regulation 2012*, the date that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, must be paid is identified as within 31 days from the date of the issue of the rates notice.

**BACKGROUND**

The purpose of this report is to determine the issue of, and period covered by, a rate notice/s for the 2023/24 financial year and the date by which rates or charges must be paid.

Council has maintained a levying schedule of half yearly, being August/September and February/March each financial year. This provides ratepayers with consistency about when to expect rate notices for payment.

**CONSULTATION (Internal/External)**

- Councillors
- Directors
- Other Council Staff – various Managers and Officers

**LEGAL IMPLICATIONS**

The adoption of a resolution about the levy and payment of rates and charges must be made at its budget meeting.

**POLICY AND LEGISLATION*****Local Government Regulation 2012******107 Issue of and period covered by rate notice***

(1) A rate notice may only be issued –

- (a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and
- (b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.

(2) However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.

(3) If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.

(4) However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.

### **Local Government Regulation 2012**

#### **118 When rates or charges must be paid**

(1) A local government must decide the date by which, or the period within which, rates or charges must be paid.

(2) The date by which, or the period within which, the rates or charges must be paid must be –

- (a) at least 30 days after the rate notice for the rates or charges is issued; and
- (b) subject to part 10, the same date or period for each person liable to pay the rates or charges.

(3) The local government must, by resolution, make the decision at its budget meeting.

### **Fire and Emergency Services Act 1990**

#### **114 Manner of giving notification**

(1) A levy notice may be given to the owner of prescribed property –

- (a) as an item on a rate notice given to the owner in respect of that property; or
- (b) as a separate notice given before 1 January of the financial year to which the notice relates.

(2) Where for any financial year a local government gives to the owner of prescribed property in respect of that property 2 or more rate notices, each relating to part of that financial year, a levy notice is taken to be given to the owner in accordance with subsection (1)(a) if each rate notice contains an item for the payment in respect of that property of –

- (a) such amount as bears to the total of the annual contribution for the financial year the same proportion as the period (in months) for which the rate notice is given bears to 12; and
- (b) the amount of any arrears of annual contribution.

(3) Where notification is given as a separate notice, that notice is taken to be a rate notice under the Local Government Act 2009 or, in the case of Brisbane City Council, the City of Brisbane Act 2010.

(4) A notification must not be given as an item on a rate notice unless –

- (a) where only 1 rate notice is given for a financial year—that rate notice is given before 1 January of that financial year;
- (b) where 2 or more rate notices are given for a financial year—the first of those notices is given before 1 January of that financial year.

**FINANCIAL AND RESOURCE IMPLICATIONS**

Council sets the issue of, and period covered by, a rate notice; and the date by which rates or charges must be paid, for each financial year at its annual budget meeting.

**RISK MANAGEMENT IMPLICATIONS**

This resolution complies with sections 107 and 118 of the *Local Government Regulation 2012*.

## 5.17 SETTING THE LIMIT OF INCREASE IN THE AMOUNT OF GENERAL RATES 2023/24

IX: 238577

Author: Sharon Frank, Manager Finance & Administration

Attachments: Nil

### KEY OUTCOME

### EXECUTIVE SUMMARY

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2023/24 financial year, on each rating category.

### RECOMMENDATION

That pursuant to section 116 of the *Local Government Regulation 2012*, the amount of the differential general rate to be levied for the 2023/24 financial year on the categories of land identified in the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in the table below.

Category	Description	Limitation (cap)
1	Town of Quilpie – Residential <1Ha	Does not apply
2	Town of Quilpie – Residential 1 to 10Ha	Does not apply
3	Town of Quilpie – Commercial	Does not apply
4	Town of Quilpie – Industrial	Does not apply
5	Town of Eromanga	Does not apply
6	Other Rural Towns	Does not apply
7	Opal Mines	Does not apply
8	Other	Does not apply
9	Rural-Pumps and Bore Sites	Does not apply
10	Rural and Residential land 10 to 100Ha	Does not apply
11	Rural Land ≥100Ha	Does not apply
12	Rural Land – Carbon Credits	Does not apply
13	Transformer Sites	Does not apply
14	Mining and Oil Production	40%
15	Oil Distillation / Refining	Does not apply

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

- a) there has been a change in the differential general rating category during the 2023/24 financial year;

- b) the differential general rating category of the land in 2022/23 financial year, changes in the 2023/24 financial year;
- c) the rateable assessment is levied the minimum differential general rate for the 2023/24 financial year;
- d) 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);
- e) the general rate was calculated on a valuation to which section 50 of the *Land Valuation Act 2010* applied (i.e. developers' concession);
- f) the general rate was calculated on a valuation issued pursuant to section 274 of the *Land Valuation Act 2010* (i.e. offset valuation); or
- g) 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.

## BACKGROUND

The purpose of this report is to set the limit of the increase in the amount of differential general rates to be levied for the 2023/24 financial year, on each rating category.

## CONSULTATION (Internal/External)

- Councillors
- Directors
- Other Council Staff – various Managers and Officers.

## LEGAL IMPLICATIONS

The Revenue Statement 2023/24 must also include if Council has made a resolution limiting an increase of rates and charges.

## POLICY AND LEGISLATION

### ***Local Government Regulation 2012***

#### *116 Limitation of increase in rates or charges levied*

(1) *When a local government resolves to levy rates or charges, it also may resolve to limit the increase in the rates or charges.*

(2) *The rates or charges may be limited to not more than —*

*(a) if the rates or charges for the last financial year were for a full year —*

*(i) the rates or charges for the last financial year; or*

*(ii) the rates or charges for the last financial year, increased by a stated percentage; or*

*(b) if the rates or charges levied for the last financial year were not for a full year —*

*(i) the corresponding annual amount for the rates or charges for the last financial year;  
or*

*(ii) the corresponding annual amount for the rates or charges for the last financial year,  
increased by a stated percentage.*

(3) *The corresponding annual amount is the amount worked out by —*

*(a) converting the amount of the rates or charges levied for the last financial year to a daily amount; and*



*(b) multiplying the daily amount by 365.*

*(4) The resolution may specify different percentages for— (a) different land or classes of land; or (b) different rates or charges.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

The adoption of appropriate rating resolutions is integral to funding Council's services and projects.

**RISK MANAGEMENT IMPLICATIONS**

This resolution complies with sections 116 of the *Local Government Regulation 2012*.

SPECIAL COUNCIL MEETING AGENDA

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**5.18 DEBT (BORROWING) POLICY 2023/24****IX:** 238578**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** 1. F.06 Debt Policy 2023\_24 Draft [↓](#)**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

It is a requirement of section 192 of the *Local Government Regulation 2012* that a local government prepare and adopt a debt policy for a financial year.

A draft policy is tabled for Council's consideration.

---

**RECOMMENDATION**

That Council adopt the Debt (Borrowings) Policy for 2023/24.

**BACKGROUND**

Council is required to adopt a Debt Policy for the financial year, in accordance with the *Local Government Regulation 2012* (Section 192).

The Debt Policy provides for responsible financial management on the loan funding of infrastructure and other capital projects by ensuring the level of Council indebtedness is within limits acceptable to Council, its ratepayers and interested external parties.

While Council must adopt a Debt (Borrowing) Policy for a financial year, Council can further review and update the policy at any time during the year.

For 2023/24 and the next 9 financial years, Council is not forecasting any borrowings. However, as Council's Master Plans and Asset Management Plans are further developed, the Debt (Borrowing) Policy will reviewed and updated where required.

The policy has been updated with the relevant 9 financial years and the correct legislation - *Statutory Bodies Financial Arrangements Regulation 2019*.

**CONSULTATION (Internal/External)**

- Chief Executive Officer

**LEGAL IMPLICATIONS**

By adopting this policy, Council is meeting its legislative requirement to adopt a Debt (Borrowing) Policy for the 2023/24 financial year.

**POLICY AND LEGISLATION*****Local Government Regulation******Section 192 Debt policy***

*(1) A local government must prepare and adopt a debt policy for a financial year.*

*(2) The debt policy must state—*

*(a) the new borrowings planned for the current financial year and the next 9 financial years;  
and*

*(b) the period over which the local government plans to repay existing and new borrowings.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

The draft policy includes no new borrowings for the 2023/24 budget and the current planned borrowings for the next nine years.

**RISK MANAGEMENT IMPLICATIONS**

Nil

**We Value:**    **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

## F.06 Debt Policy

<b>1</b>	<b>OBJECTIVE .....</b>	<b>1</b>
<b>2</b>	<b>SCOPE .....</b>	<b>1</b>
<b>3</b>	<b>STATEMENT .....</b>	<b>1</b>
	3.1    Borrowing Principles .....	1
	3.2    Ten Year Loan Program .....	1
<b>4</b>	<b>DEFINITIONS.....</b>	<b>2</b>
<b>5</b>	<b>RELATED POLICIES   LEGISLATION   OTHER DOCUMENTS.....</b>	<b>2</b>

Date Adopted by Council	21 July 2023		Council Resolution No.	TBA
Effective Date	01 July 2023		Review Date	31 July 2024
Policy Owner	Council		Responsible Officer	CEO
Policy Number	F.06		IX Reference	91113
Version Number	V1	22-Jan-13	Developed and adopted	
	V2	01-Jul-13	Reviewed and adopted	
	V3	10-Jun-14	Reviewed and adopted	
	V4	16-Jun-15	Reviewed and adopted	
	V5	08-Jul-16	Reviewed and adopted	
	V6	14-Jul-17	Reviewed and adopted	
	V7	22-Jun-18	Reviewed and adopted	
	V8	14-Jun-19	Reviewed and adopted	
	V9	12-Jun-20	Reviewed and adopted. Ten year loan program adjusted.	
	V10	16-Jul-21	Reviewed and adopted. Ten year loan program adjusted.	
	V11	6-Jul-22	Reviewed and adopted	
	V12	21-Jul-23	Reviewed and adopted	

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

## F.06 Debt Policy

**1 OBJECTIVE**

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

**2 SCOPE**

This policy applies to all borrowings of Council.

**3 STATEMENT****3.1 BORROWING PRINCIPLES**

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

**3.2 TEN YEAR LOAN PROGRAM**

Financial Year	Debt Details	Loan Term
2023/2024	No new borrowings	-
2024/2025	No new borrowings	-
2025/2026	No new borrowings	-
2026/2027	No new borrowings	-
2027/2028	No new borrowings	-
2028/2029	No new borrowings	-
2029/2030	No new borrowings	-
2030/2031	No new borrowings	-
2031/2032	No new borrowings	-
2032/2033	No new borrowings	-

## F.06 Debt Policy

**4 DEFINITIONS**

Nil

**5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS**

*Local Government Act 2009*

*Local Government Regulation 2012*

*Statutory Bodies Financial Arrangements Act 1982*

*Statutory Bodies Financial Arrangements Regulation 2019*

IX #	Details

**5.19 RATES AND UTILITY CHARGES - PENSIONER REBATES AND CONCESSIONS POLICY****IX:** 238579**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** 1. F.11 Rates and utility charges - pensioner rebate and concession policy [↓](#)**KEY OUTCOME****Key Outcome:** 4. Strong Governance**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability**EXECUTIVE SUMMARY**

The purpose of this report is to adopt the Rates and Utility Charges – Pensioner Rebate and Concession Policy.

---

**RECOMMENDATION**

That the Rates and Utility Charges – Pensioner Rebate and Concession Policy be adopted.

**BACKGROUND**

This policy outlines the eligibility criteria / guidelines to assess requests for rating and utility charge remissions in order to alleviate the impact of Local Government rates and charges for ratepayers who are in receipt of an approved Government pension. It has been reviewed and updated to reflect the change in the amount of rebate provided.

**CONSULTATION (Internal/External)**

- Chief Executive Officer
- Councillors
- Directors

**LEGAL IMPLICATIONS**

This resolution is in accordance with the relevant sections of the *Local Government Regulation 2012*.

**POLICY AND LEGISLATION**

The *Local Government Regulation 2012* Section 120 states:

**120 Criteria for granting concession**

(1) *The local government may grant the concession only if it is satisfied—*

(a) *the land is owned or occupied by a pensioner;*

**FINANCIAL AND RESOURCE IMPLICATIONS**

Concessions for pensioners has been incorporated into the budget for 2023/24.

**RISK MANAGEMENT IMPLICATIONS**

N/A



**We Value:**    **Respect** | **Communication** | **Fun & Humour** | **Pride** | **Trust** | **Teamwork**

## F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy

<b>1</b>	<b>OBJECTIVE .....</b>	<b>1</b>
<b>2</b>	<b>SCOPE .....</b>	<b>1</b>
<b>3</b>	<b>STATEMENT.....</b>	<b>1</b>
	3.1 Context.....	1
	3.2 Tenancy .....	1
	3.3 Residential Requirements .....	1
	3.4 Trusteeships .....	1
	3.5 Application For Rate Remission .....	1
	3.6 Pensioner Remission Amount .....	1
<b>4</b>	<b>DEFINITIONS.....</b>	<b>2</b>
<b>5</b>	<b>RELATED POLICIES   LEGISLATION   OTHER DOCUMENTS.....</b>	<b>2</b>

Date Adopted by Council	21 July 2023		Council Resolution No.	
Effective Date	01 July 2023		Review Date	31 July 2024
Policy Owner	Council		Responsible Officer	MFS
Policy Number	F.08		IX Reference	91118
Version Number	V1	20-Sep-11	Developed and adopted	
	V2	08-Apr-14	Reviewed and adopted	
	V3	06-Mar-15	Reviewed and adopted	
	V4	08-Jul-16	Reviewed and adopted	
	V5	13-Apr-18	Reviewed – no changes	
	V6	09-Jul-19	Reviewed – no changes	
	V7	12-Jun-20	Reviewed and adopted	

CEO	Chief Executive Officer
DCCS	Director Corporate & Community Services
DES	Director Engineering Services
MFA	Manager Financial and Administration

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**F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy**

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**1 OBJECTIVE**

To establish guidelines to assess requests for rating and utility charge remissions in order to alleviate the impact of Local Government rates and charges for ratepayers who are in receipt of an approved Government pension.

**2 SCOPE**

This policy applies to any person seeking remissions for rating and/or utility charges.

**3 STATEMENT****3.1 CONTEXT**

Rate remissions will be considered for the following categories of ratepayers also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.

For the purpose of this scheme, the following definitions will apply: -

**3.2 TENANCY**

With the exception of life tenancies, tenancies of any other sort are not regarded as the type of tenure that would entitle the pensioner to the subsidy even though he/she might be responsible for the payment of rates and charges. Strict adherence to this principle is important to avoid breaking into areas, which are, or are very close to, normal lease or rental. (See note (b)).

**3.3 RESIDENTIAL REQUIREMENTS**

Recognising that many pensioners may reside some or all of the time in nursing homes, with family or friends for ill health reasons, the residence may be regarded as the 'principal place of residence', if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s.

In cases where a pensioner owns a multi-unit property, which produces significant income and which is his/her principal place of residence, the applicant will qualify provided he/she qualifies in all other respects. The provision of a maximum subsidy has been included to prevent unduly large benefits in such cases.

**3.4 TRUSTEESHIPS**

In the case of property held in trusteeship, the applicant, in order to be considered for eligibility, must be considered by Council to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the trust.

**3.5 APPLICATION FOR RATE REMISSION**

Applications for remissions will be considered at any time during the rating period (i.e. half year).

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

**3.6 PENSIONER REMISSION AMOUNT**

Council's remission will be 50% on Council Rates and Charges (does not include the Queensland Government *Emergency Management Levy*) and to a maximum rebate of \$550.

State subsidy of 20% of Rates and Charges to a maximum of \$200 or any other rate or amount set by the Queensland Government.

Note (a) In cases of co-ownership, the Council Subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges. For the purposes of determining

### F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy

proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged with the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

Note (b) The criteria for determining Life Tenancy:

- the life tenancy must be created by a valid Will, which applies to the property in question, or by a Supreme or Family Court Order; and
- there must be no provision in the Will or Court Order which would relieve the life tenant of the obligation for the rates and charges levied in respect of the property.

## 4 DEFINITIONS

### Approved Pensioner

A Pensioner who:

- is the receipt of an Aged, Disability, Widow or Veterans Affairs pension; and
- is the registered owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence (See note (a)); and
- the land must NOT be income producing.

Only one person in receipt of income to reside with the applicant; and has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the said property by Quilpie Shire Council.

## 5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

*Local Government Act 2009*

*Local Government Regulation 2012*

IX #	Details
91650	F.04 Revenue Statement

**5.20 SIGNIFICANT BUSINESS ACTIVITY ASSESSMENT 2023/24****IX:** 238581**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The report presents the assessment of business activities against the threshold for Significant Business Activities for 2023/24.

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**RECOMMENDATION**

That the result of the Significant Business Activity assessment be received, noting that no further action is required.

**BACKGROUND**

Council's budget must include the estimated costs of the local government's significant business activities carried on using a full cost pricing basis, and the activities of the local government's commercial business units and the local government's significant business activities.

This report outlines an assessment of business activities against the thresholds for significant business activities under section 19 of the *Local Government Regulation 2012*:

*Section 19 – Thresholds for significant business activities – Act, s 43 (4) (b)*

*(1) This section prescribes, for section 43(4) (b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the current financial year).*

*(2) If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

*(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7m for the financial year ending immediately before the current financial year*

An assessment of the expenditure of business activities in 2022/23 has been undertaken against the threshold for significant business activities for 2023/24.

This assessment indicates that there is no business activity that meets the criteria for being a significant business activity.

Table 1

Significant Business Activity Threshold	Significant Business Activity Assessment Outcome
For combined water and sewerage services – the threshold is <b>10,000 or more premises</b> being connected to a water service	Council had 426 water service connections in 2022/23 and therefore does not meet the threshold.
For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least <b>\$9.7m</b> for the financial year ending immediately before the current financial year	Council has <u>no business activities</u> that meets the threshold of expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.

## CONSULTATION (Internal/External)

Directors

## LEGAL IMPLICATIONS

The *Local Government Act 2009* (Part 2, Division 2 - Business reform, including competitive neutrality) and the *Local Government Regulation 2012* require Council to identify and make decisions about Council's business activities on an annual basis.

## POLICY AND LEGISLATION

The *Local Government Regulation 2012* states that:

### **Section 169 Preparation and content of budget**

*(1) A local government's budget for each financial year must -*

*(a) be prepared on an accrual basis; and*

*. . .*

*(i) the estimated costs of –*

*(i) the local government's significant business activities carried on using a full cost pricing basis; and*

*(ii) the activities of the local government's commercial business units; and*

*(iii) the local government's significant business activities.*

### **Section 19 – Thresholds for significant business activities – Act, s 43 (4) (b)**

*(1) This section prescribes, for section 43(4) (b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the current financial year).*

*(2) If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

*Note—*

*See, however, the South-East Queensland Water (Distribution and Retail Restructuring) Act 2009.*

*(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7m for the financial year ending immediately before the current financial year.*

**Section 20 – Identifying significant business activity for report – Act, s 45**

*For section 45 (b) of the Act, a local government must use the financial information for the previous financial year that was presented to the local government's budget meeting to identify each new significant business activity for the financial year.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

N/A

**RISK MANAGEMENT IMPLICATIONS**

This report complies with legislative requirements.

**5.21 CODE OF COMPETITIVE CONDUCT 2023/24****IX:** 238582**Author:** Sharon Frank, Manager Finance & Administration**Attachments:** Nil**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

The report presents the Code of Competitive Conduct prescribed under the *Local Government Act 2009* and *Local Government Regulation 2012* applicable to Quilpie Shire Council for the financial year 2023/24.

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**RECOMMENDATION**

That:

1. Council determines that the business activities categorised as prescribed business activities and listed Table 1 within this report are those activities that meet the prescribed activity threshold of \$340,000 in accordance with Section 39 of the *Local Government Regulation 2012*; and

2. Council resolves not to apply the Code of Competitive Conduct to any business activity in 2023/24 in accordance with section 47(7) of the *Local Government Act 2009*.

Given the level of expenditure in the business activities and the little or no competition for the services' provision, Council sees no public benefit in applying the Code of Competitive Conduct at this time.

**BACKGROUND**

Council must, by resolution each year, decide whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 39 of "the Regulation" states that a business activity is prescribed for section 47(7) of "the Act" if the amount of current expenditure for the business activity for the previous financial year is \$340,000, or more.

In addition, 47(3) of "the Act" states that a local government must apply the code of competitive conduct to the conduct of the following business activities of the local government;

(a) a building certifying activity;

(b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.

The requirements in relation to Building Certification and Roads activity are set out in Sections 47(4)

and 47(5) of “the Act”.

47(4) A building certifying activity is a business activity that –

- (a) involves performing building certifying functions (within the meaning of the Building Act, section 10); and
- (b) is prescribed under a regulation.

47(5) A roads activity is a business activity (other than a business activity prescribed under a regulation) that involves –

- (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or
- (b) submitting a competitive tender in relation to –
  - i. constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or
  - ii. constructing or maintaining a road in another local government area that the other local government put out to competitive tender.

Section 38 of *Local Government Regulation 2012* provides a list of local governments where building certification services constitute a prescribed activity. Council is not included in this list and it is therefore considered that Council’s building certifying activities are not considered to be a prescribed activity.

In respect of Council’s roads activity, Council does not compete in the open market; it is therefore considered that Council’s road activities are not classed as a prescribed activity i.e. contracts with Main Roads (e.g. RMPC) are under a sole supplier arrangement.

#### Application of the Code of Competitive Conduct

Section 47(7) of the *Local Government Act 2009* requires that Council decide each financial year, by resolution whether or not to apply the Code of Competitive Conduct to any business activity prescribed under a regulation i.e. any of Council’s business activities that compete or could compete with the private sector and exceed the current expenditure threshold in Section 39 of “the Regulation” which is \$340,000.

The business activities of Council that meet this threshold are set out in the Prescribed Business Activities (Table 1). The most significant prescribed business activity is water and sewerage operations and airport/aerodrome.

Applying the Code of Competitive Conduct involves a consideration of the following matters:

- (a) applying the competitive neutrality principle;
- (b) pricing provisions (full cost pricing);
- (c) financial reporting; and
- (d) assessing and accounting for community service obligations.

This would involve significant resource allocations and use. At this time, it is considered that the benefit of applying the Code does not outweigh the cost and the efficient use of resources.



Table 1 - Prescribed Business Activities

<b>Prescribed Business Activities</b> [Above threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)]	
<b>Business Activity</b>	<b>Amount of current expenditure for the business activity for the previous financial year (Section 39 (1) LGR)</b>
Water and sewerage operations (below threshold 10,000 connections)	\$663,708
Waste management	\$490,457
Airport / aerodromes	\$595,807

Table 2 – Other Business Activities

<b>Other Business Activities</b> [Below threshold as per Section 39 of the Local Government Regulation 2012 (\$340,000)]	
<b>Business Activity</b>	<b>Amount of current expenditure for the business activity for the previous financial year (Section 39 (1) LGR)</b>
Building certification (not prescribed)	\$30,815
Cemeteries	\$30,253

Council does not have any significant business activities.

### **CONSULTATION (Internal/External)**

N/A

### **LEGAL IMPLICATIONS**

The statutory basis for this decision is within the *Local Government Act 2009* (Division 2 - Business reform, including competitive neutrality) and Division 5 of the *Local Government Regulation 2012*.

### **POLICY AND LEGISLATION**

#### ***Local Government Act 2009***

#### ***S47 Code of competitive conduct***

(1) *This section is about the code of competitive conduct.*

(2) *The code of competitive conduct is the code of competitive conduct prescribed under a regulation.*

(3) *A local government must apply the code of competitive conduct to the conduct of the following business activities of the local government*

(a) *a building certifying activity;*

(b) *a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.*

(4) *A building certifying activity is a business activity that –*

(a) *involves performing building certifying functions (within the meaning of the Building Act, section 10); and*

(b) *is prescribed under a regulation.*

(5) *A roads activity is a business activity (other than a business activity prescribed under a regulation) that involves –*

(a) *constructing or maintaining a State-controlled road, that the State put out to competitive tender; or*

(c) *submitting a competitive tender in relation to*

(i) *constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or*

(ii) *constructing or maintaining a road in another local government area, that the other local government put out to competitive tender.*

(6) *The local government must start to apply the code of competitive conduct –*

(a) *for a building certifying activity—from the start of the financial year after the financial year in which the building certifying activity is first conducted; or*

(b) *for a roads activity—from when the roads activity is first conducted.*

(7) *A local government must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.*

(8) *If the local government decides not to apply the code of competitive conduct to the business activity, the resolution must state reasons for not doing so.*

(9) *Subsection (7) does not prevent the local government from applying the code of competitive conduct to any other business activities.*

## **Local Government Regulation 2012**

### **39 Prescribed business activities - Act, s47**

(1) *A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.*

(2) *The amount of **current expenditure** for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year –*

(a) *operational costs;*

(b) *administrative and overhead costs;*

(c) *cost of resources;*

(d) *depreciation.*

## **FINANCIAL AND RESOURCE IMPLICATIONS**

These activities have been identified and provided for in the 2023/24 Budget as part of ongoing operations.

## **RISK MANAGEMENT IMPLICATIONS**

A decision regarding this matter is a legislative requirement under the *Local Government Act 2009*.

**5.22 STATEMENT OF ESTIMATED FINANCIAL POSITION 2022/23****IX:** 238584**Author:** Sharon Frank, Manager Finance & Administration

**Attachments:** 1. EFP - Statement of Financial Position 30 June 2023 [↓](#)  
 2. EFP - Statement of Income and Expenditure 30 June 2023 [↓](#)

**KEY OUTCOME**

**Key Outcome:** 4. Strong Governance

**Key Initiative:** 4.4 Long-term financial sustainability underpinned by sound financial planning and accountability

**EXECUTIVE SUMMARY**

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present to Council at its annual budget meeting, a statement of estimated financial position for the previous financial year.

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**RECOMMENDATION**

That pursuant to Section 205 of the *Local Government Regulation 2012*, the Statement of Estimated Financial Position for the previous financial year (2022/23) be received and its contents noted.

**BACKGROUND**

At the annual budget meeting, the Chief Executive Officer must present to Council a statement of estimated financial position for the previous financial year.

This report presents a statement of estimated financial position for the 2022/23 financial year including:

- Statement of Financial Position
- Statement of Income and Expenditure

**CONSULTATION (Internal/External)**

Compliance with section 205 of the *Local Government Regulation 2012*.

**LEGAL IMPLICATIONS**

This resolution is in accordance with the relevant sections of the *Local Government Regulation 2012*.

**POLICY AND LEGISLATION**

The *Local Government Regulation 2012* Section 205 states:

**205 Statement of estimated financial position**

- (1) *The chief executive officer must present the local government's annual budget meeting with a statement of estimated financial position.*

- (2) *A statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year.*

**FINANCIAL AND RESOURCE IMPLICATIONS**

N/A

**RISK MANAGEMENT IMPLICATIONS**

This resolution complies with the relevant sections of the *Local Government Regulation 2012*.

# Statement of Financial Position

For the year ending 30 June 2023

	Actual YTD	Annual Budget	%
<b>Current Assets</b>			
Cash and Equivalents	37,356,261	34,009,428	110%
Trade Receivables	2,107,238	114,538	1840%
Rate Receivables	3,451,867	1,616,001	214%
Inventories	952,117	891,408	107%
<b>Total Current Assets</b>	<b>43,867,483</b>	<b>36,631,375</b>	<b>120%</b>
<b>Non-Current Assets</b>			
Trade and Other Receivables	48,480	49,947	97%
Property, Plant and Equipment	276,351,601	273,240,911	101%
Capital Works in Progress	3,512,338	7,319,689	48%
<b>Total Non-Current Assets</b>	<b>279,912,419</b>	<b>280,610,547</b>	<b>100%</b>
<b>TOTAL ASSETS</b>	<b>323,779,902</b>	<b>317,241,922</b>	<b>102%</b>
<b>Current Liabilities</b>			
Trade and Other Payables	6,284,634	3,273,641	192%
Employee Leave Provisions	1,047,253	938,082	112%
<b>Total Current Liabilities</b>	<b>7,331,886</b>	<b>4,211,723</b>	<b>174%</b>
<b>Non-Current Liabilities</b>			
Employee Leave Provisions	281,307	285,279	99%
<b>Total Non-Current Liabilities</b>	<b>281,307</b>	<b>285,279</b>	<b>99%</b>
<b>TOTAL LIABILITIES</b>	<b>7,613,194</b>	<b>4,497,002</b>	<b>169%</b>
<b>NET COMMUNITY ASSETS</b>	<b>316,166,708</b>	<b>312,744,920</b>	<b>101%</b>
<b>Community Equity</b>			
Shire Capital Account	88,402,906	90,317,906	98%
Asset Revaluation Reserve	198,037,712	198,037,712	100%
Current Year Surplus	5,511,741	2,089,953	264%
Accumulated Surplus (B/Fwd)	24,214,349	22,299,349	109%
<b>TOTAL COMMUNITY EQUITY</b>	<b>316,166,708</b>	<b>312,744,920</b>	<b>101%</b>

# Statement of Income & Expenditure

For the year ending 30 June 2023

	Actual YTD	Annual Budget	%
<b>REVENUE</b>			
<b>Operating Revenue</b>			
Rates, Levies and Charges	7,765,320	7,484,000	104%
Fees and Charges	198,967	137,920	144%
Rental Income	429,137	460,500	93%
Interest Received	806,337	735,000	110%
Other Income	-	39,000	0%
Recoverable Works Revenue	16,660,246	16,226,588	103%
Grants and Subsidies	10,787,603	7,906,500	136%
<b>Total Operating Revenue</b>	<b>36,647,610</b>	<b>32,989,508</b>	<b>111%</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>			
Corporate Governance	1,573,837	1,646,000	96%
Administration Costs	2,196,567	1,966,370	112%
Community Service Expenses	2,179,777	2,178,000	100%
Utilities Costs	779,896	779,500	100%
Recoverable Works / Flood Damage	16,923,779	16,511,588	102%
Environmental Health Expenses	885,938	995,500	89%
Net Plant Operations	(1,102,145)	(1,662,000)	66%
Tourism and Economic Development	794,911	1,066,000	75%
Infrastructure Maintenance	2,342,066	2,492,000	94%
Finance Costs	39,503	35,000	113%
Depreciation and Amortisation	6,514,703	6,806,597	96%
<b>Total Operating Expenses</b>	<b>33,128,831</b>	<b>32,814,555</b>	<b>101%</b>
<b>NET OPERATING SURPLUS / (DEFICIT)</b>	<b>3,518,779</b>	<b>174,953</b>	<b>2011%</b>
<b>Capital Revenue</b>			
Grants and Subsidies	1,826,913	1,915,000	95%
Gain / (Loss) on Disposal of PPE	166,049	-	0%
<b>Total Capital Revenue</b>	<b>1,992,962</b>	<b>1,915,000</b>	<b>104%</b>
<b>NET RESULT</b>	<b>5,511,741</b>	<b>2,089,953</b>	<b>264%</b>

**6        LATE ITEMS**