

Amended Budget 2026/27

(First Quarter Budget Review
29 October 2026)

ADAVALE | CHEEPIE | EROMANGA | QUILPIE | TOOMPINE

QUILPIE Shire

Quilpie Shire Council
Statement of Income and Expenditure

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

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28 Budget	2028/29 Budget
REVENUE				
Operating Revenue				
Rates, Levies and Charges	10,212,812	10,212,812	8,523,129	8,779,000
Fees and Charges	209,625	209,625	214,000	218,000
Rental Income	834,318	834,318	859,000	885,000
Interest Received	3,021,775	3,021,775	1,692,000	1,743,000
Recoverable Works Revenue	6,411,716	6,411,716	2,084,000	2,136,000
Other Income	20,000	520,000	20,000	20,000
Grants and Subsidies	89,060,447	89,060,447	13,009,500	13,335,000
Total Operating Revenue	**109,770,693**	**110,270,693**	**26,401,629**	**27,116,000**
EXPENSES				
Operating Expenses				
Corporate Governance	1,927,266	1,967,266	1,985,000	2,045,000
Administration Costs	6,380,798	6,380,798	3,156,129	3,251,000
Community Service Expenses	32,931,583	32,931,583	4,524,640	4,660,000
Utilities Costs	1,542,985	1,542,985	1,589,000	1,637,000
Recoverable Works / Flood Restoration Works	55,396,344	55,396,344	1,993,000	2,053,000
Environmental Health Expenses	740,273	740,273	762,000	535,000
Net Plant Operations	(1,320,355)	- 1,320,354	(1,360,000)	(1,401,000)
Tourism and Economic Development	1,192,854	1,249,854	1,229,000	1,266,000
Infrastructure Maintenance	3,315,754	3,332,554	3,415,000	3,517,000
Finance Costs	28,000	28,000	29,000	30,000
Depreciation and Amortisation	8,602,759	8,602,759	8,775,000	8,951,000
Total Operating Expenses	**110,738,261**	**110,852,062**	**26,097,769**	**26,544,000**
NET OPERATING SURPLUS	**(967,568)**	**(581,369)**	**303,860**	**572,000**
Capital Revenue				
Grants and Subsidies	56,891,051	57,679,051	3,000,000	3,075,000
Gain / Loss on Disposal of PPE	-	-	-	-
Total Capital Revenue	**56,891,051**	**57,679,051**	**3,000,000**	**3,075,000**
NET RESULT	**55,923,483**	**57,097,682**	**3,303,860**	**3,647,000**

Quilpie Shire Council
Statement of Financial Position
Reference: LGR s168, s169 (1)(b) and (2)(a) and s171

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28 Budget	2028/29 Budget
Current Assets				
Cash and Equivalents	26,218,897	26,058,416	27,194,652	28,444,155
Trade Receivables	1,176,786	1,176,786	1,200,000	1,224,000
Rate Receivables	527,573	527,573	543,000	559,000
Inventories	1,063,019	1,063,019	1,094,910	1,127,757
Total Current Assets	**28,986,275**	**28,825,794**	**30,032,561**	**31,354,912**
Non-Current Assets				
Trade and Other Receivables	34,479	34,479	30,729	26,979
Property, Plant and Equipment	312,847,238	312,847,238	376,286,390	383,096,964
Capital Works in Progress	68,298,830	69,633,511	11,775,000	12,041,000
Total Non-Current Assets	**381,180,547**	**382,515,228**	**388,092,119**	**395,164,943**
TOTAL ASSETS	**410,166,822**	**411,341,022**	**418,124,680**	**426,519,855**
Current Liabilities				
Trade and Other Payables	460,764	460,765	471,131	481,732
Provisions	1,349,222	1,349,222	1,376,000	1,404,000
Total Current Liabilities	**1,809,986**	**1,809,987**	**1,847,131**	**1,885,732**
Non-Current Liabilities				
Provisions	75,469	75,469	77,000	79,000
Total Non-Current Liabilities	**75,469**	**75,469**	**77,000**	**79,000**
TOTAL LIABILITIES	**1,885,455**	**1,885,456**	**1,924,131**	**1,964,732**
NET COMMUNITY ASSETS	**408,281,367**	**409,455,566**	**416,200,549**	**424,555,123**
Community Equity				
Shire Capital Account	142,293,956	143,081,956	145,293,956	148,368,956
Asset Revaluation Surplus	230,766,104	230,766,104	235,381,426	240,089,000
Current Year Surplus	55,923,483	57,097,682	3,303,860	3,647,000
Accumulated Surplus	(20,702,176)	(21,490,176)	32,221,307	32,450,167
TOTAL COMMUNITY EQUITY	**408,281,367**	**409,455,566**	**416,200,549**	**424,555,123**

Quilpie Shire Council
Statement of Cash Flows

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

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28 Budget	2028/29 Budget
Cash Flows from Operating Activities				
Receipts from Customers	16,854,153	17,354,153	10,802,488	11,113,000
Payment to Suppliers and Employees	(102,135,502)	(102,249,303)	(17,315,983)	(17,585,247)
	(85,281,349)	**(84,895,150)**	**(6,513,495)**	**(6,472,247)**
Interest Received	3,021,775	3,021,775	1,692,000	1,743,000
Rental Income	834,318	834,318	859,000	885,000
Operating Grants, Subsidies and Donations	68,004,196	68,004,196	13,009,500	13,335,000
Net Cash Inflow (Outflow) from Operating Activities	**(13,421,060)**	**(13,034,861)**	**9,047,005**	**9,490,753**
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(70,541,088)	(71,875,769)	(11,775,000)	(12,041,000)
Net Movement on Loans and Advances	3,750	3,750	3,750	3,750
Proceeds from Sale of Property, Plant and Equipment	-	-	700,000	721,000
Capital Grants, Subsidies and Donations	39,961,119	40,749,119	3,000,000	3,075,000
Net Cash Inflow (Outflow) from Investing Activities	**(30,576,219)**	**(31,122,900)**	**(8,071,250)**	**(8,241,250)**
Cash Flows from Financing Activities				
Proceeds from Borrowings	-	-	-	-
Repayments of Loans	-	-	-	-
Net Cash Inflow (Outflow) from Financing Activities	**-**	**-**	**-**	**-**
Net Increase (Decrease) in Cash Held	**(43,997,280)**	**(44,157,761)**	**975,755**	**1,249,503**
Cash at Beginning of Reporting Period	70,216,177	70,216,177	26,218,897	27,194,652
Cash at End of Reporting Period	**26,218,897**	**26,058,416**	**27,194,652**	**28,444,155**

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
Budget as at 1 July 2026	230,766,104	121,591,780	352,357,884
Net Operating Surplus	-	55,923,483	55,923,483
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	-	-	-
Budget as at 30 June 2027	**230,766,104**	**177,515,263**	**408,281,367**
Amended Budget as at 1 July 2026	230,766,104	121,591,780	352,357,884
Net Operating Surplus		57,097,682	57,097,682
Other Comprehensive Income			
Increase / (Decrease) in Revaluation Reserve			
Amended Budget as at 30 June 2027	**230,766,104**	**178,689,462**	**409,455,566**
Budget as at 1 July 2027	230,766,104	177,515,263	408,281,367
Net Operating Surplus	-	3,303,860	3,303,860
Other Comprehensive Income	-	-	
Increase / (Decrease) in Revaluation Reserve	4,615,322	-	4,615,322
Budget as at 30 June 2028	**235,381,426**	**180,819,123**	**416,200,549**
Budget as at 1 July 2028	235,381,426	180,819,123	416,200,549
Net Operating Surplus	-	3,647,000	3,647,000
Other Comprehensive Income	-	-	-
Increase / (Decrease) in Revaluation Reserve	4,707,574	-	4,707,574
Budget as at 30 June 2029	**240,089,000**	**184,466,123**	**424,555,123**

Quilpie Shire Council
Long-Term Financial Forecast
Statement of Income and Expenditure

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

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
REVENUE											
Operating Revenue											
Rates, Levies and Charges	10,212,812	10,212,812	8,523,129	8,779,000	9,042,000	9,313,000	9,546,000	9,785,000	10,030,000	10,281,000	10,538,000
Fees and Charges	209,625	209,625	214,000	218,000	222,000	226,000	232,000	238,000	244,000	250,000	256,000
Rental Income	834,318	834,318	859,000	885,000	912,000	939,000	967,000	996,000	1,026,000	1,057,000	1,089,000
Interest Received	3,021,775	3,021,775	1,692,000	1,743,000	1,778,000	1,814,000	1,859,000	1,915,000	1,982,000	2,061,000	2,143,000
Recoverable Works Revenue	6,411,716	6,411,716	2,084,000	2,136,000	2,189,000	2,244,000	2,300,000	2,358,000	2,417,000	2,477,000	2,539,000
Other Income	20,000	520,000	20,000	20,000	20,000	20,000	21,000	22,000	23,000	24,000	25,000
Grants, Subsidies and Donations	89,060,447	89,060,447	13,009,500	13,335,000	13,668,000	14,010,000	14,360,000	14,719,000	15,087,000	15,464,000	15,851,000
Total Operating Revenue	**109,770,693**	**110,270,693**	**26,401,629**	**27,116,000**	**27,831,000**	**28,566,000**	**29,285,000**	**30,033,000**	**30,809,000**	**31,614,000**	**32,441,000**
EXPENSES											
Operating Expenses											
Corporate Governance	1,927,266	1,967,266	1,985,000	2,045,000	2,106,000	2,169,000	2,218,000	2,268,000	2,319,000	2,371,000	2,424,000
Administration Costs	6,380,798	6,380,798	3,156,129	3,251,000	3,349,000	3,449,000	3,527,000	3,606,000	3,687,000	3,770,000	3,855,000
Community Service Expenses	32,931,583	32,931,583	4,524,640	4,660,000	4,800,000	4,944,000	5,055,000	5,169,000	5,285,000	5,404,000	5,526,000
Utilities Costs	1,542,985	1,542,985	1,589,000	1,637,000	1,686,000	1,737,000	1,776,000	1,816,000	1,857,000	1,899,000	1,942,000
Recoverable Works / Flood Restoration Works	55,396,344	55,396,344	1,993,000	2,053,000	2,115,000	2,178,000	2,227,000	2,277,000	2,328,000	2,380,000	2,434,000
Environmental Health Expenses	740,273	740,273	762,000	535,000	551,000	568,000	581,000	594,000	607,000	621,000	635,000
Net Plant Operations	(1,320,355)	(1,320,354)	(1,360,000)	(1,401,000)	(1,443,000)	(1,486,000)	(1,519,000)	(1,553,000)	(1,588,000)	(1,624,000)	(1,661,000)
Tourism and Economic Development	1,192,854	1,249,854	1,229,000	1,266,000	1,304,000	1,343,000	1,373,000	1,404,000	1,436,000	1,468,000	1,501,000
Infrastructure Maintenance	3,315,754	3,332,554	3,415,000	3,517,000	3,623,000	3,732,000	3,816,000	3,902,000	3,990,000	4,080,000	4,172,000
Finance Costs	28,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
Depreciation and Amortisation	8,602,759	8,602,759	8,775,000	8,951,000	9,130,000	9,313,000	9,499,000	9,689,000	9,883,000	10,081,000	10,283,000
Total Operating Expenses	**110,738,261**	**110,852,062**	**26,097,769**	**26,544,000**	**27,252,000**	**27,979,000**	**28,586,000**	**29,206,000**	**29,839,000**	**30,486,000**	**31,148,000**
NET OPERATING RESULT	**(967,568)**	**(581,369)**	**303,860**	**572,000**	**579,000**	**587,000**	**699,000**	**827,000**	**970,000**	**1,128,000**	**1,293,000**
Capital Revenue											
Grants, Subsidies and Donations	56,891,051	57,679,051	3,000,000	3,075,000	3,167,000	3,246,000	3,327,000	3,410,000	3,495,000	3,582,000	3,672,000
Gain/ Loss on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Capital Revenue	**56,891,051**	**57,679,051**	**3,000,000**	**3,075,000**	**3,167,000**	**3,246,000**	**3,327,000**	**3,410,000**	**3,495,000**	**3,582,000**	**3,672,000**
NET RESULT	**55,923,483**	**57,097,682**	**3,303,860**	**3,647,000**	**3,746,000**	**3,833,000**	**4,026,000**	**4,237,000**	**4,465,000**	**4,710,000**	**4,965,000**

Quilpie Shire Council
Long-Term Financial Forecast
Statement of Financial Position

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

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Current Assets											
Cash and Equivalents	26,218,897	26,058,416	27,194,652	28,444,155	29,719,541	31,049,713	32,484,084	34,062,591	35,802,620	37,718,566	39,817,831
Trade Receivables	1,176,786	1,176,786	1,200,000	1,224,000	1,248,000	1,279,000	1,311,000	1,344,000	1,378,000	1,412,000	1,447,000
Rate Receivables	527,573	527,573	543,000	559,000	576,000	590,000	605,000	620,000	636,000	652,000	668,000
Inventories	1,063,019	1,063,019	1,094,910	1,127,757	1,161,590	1,161,590	1,187,725	1,214,449	1,241,774	1,269,714	1,298,283
Total Current Assets	**28,986,275**	**28,825,794**	**30,032,561**	**31,354,912**	**32,705,131**	**34,080,303**	**35,587,809**	**37,241,040**	**39,058,395**	**41,052,280**	**43,231,114**
Non-Current Assets											
Trade and Other Receivables	34,479	34,479	30,729	26,979	23,229	19,479	15,729	11,979	8,229	4,479	729
Property, Plant and Equipment	312,847,238	312,847,238	376,286,390	383,096,964	390,067,334	397,205,995	404,502,571	411,959,677	419,580,920	427,369,899	435,330,203
Capital Works in Progress	68,298,830	69,633,511	11,775,000	12,041,000	12,313,000	12,576,000	12,844,000	13,118,000	13,398,000	13,684,000	13,976,000
Total Non-Current Assets	**381,180,547**	**382,515,228**	**388,092,119**	**395,164,943**	**402,403,563**	**409,801,474**	**417,362,300**	**425,089,656**	**432,987,149**	**441,058,378**	**449,306,932**
TOTAL ASSETS	**410,166,822**	**411,341,022**	**418,124,680**	**426,519,855**	**435,108,694**	**443,881,777**	**452,950,109**	**462,330,696**	**472,045,544**	**482,110,658**	**492,538,045**
Current Liabilities											
Trade and Other Payables	460,764	460,765	471,131	481,732	492,571	503,653	514,986	526,573	538,421	550,535	562,922
Provisions	1,349,222	1,349,222	1,376,000	1,404,000	1,432,000	1,461,000	1,494,000	1,528,000	1,566,000	1,605,000	1,645,000
Total Current Liabilities	**1,809,986**	**1,809,987**	**1,847,131**	**1,885,732**	**1,924,571**	**1,964,653**	**2,008,986**	**2,054,573**	**2,104,421**	**2,155,535**	**2,207,922**
Non-Current Liabilities											
Provisions	75,469	75,469	77,000	79,000	81,000	83,000	85,000	87,000	89,000	91,000	93,000
Total Non-Current Liabilities	**75,469**	**75,469**	**77,000**	**79,000**	**81,000**	**83,000**	**85,000**	**87,000**	**89,000**	**91,000**	**93,000**
TOTAL LIABILITIES	**1,885,455**	**1,885,456**	**1,924,131**	**1,964,732**	**2,005,571**	**2,047,653**	**2,093,986**	**2,141,573**	**2,193,421**	**2,246,535**	**2,300,922**
NET COMMUNITY ASSETS	**408,281,367**	**409,455,566**	**416,200,549**	**424,555,123**	**433,103,123**	**441,834,123**	**450,856,123**	**460,189,123**	**469,852,123**	**479,864,123**	**490,237,123**
Community Equity											
Shire Capital Account	142,293,956	143,081,956	145,293,956	148,368,956	151,535,956	154,781,956	158,108,956	161,518,956	165,013,956	168,595,956	172,267,956
Asset Revaluation Surplus	230,766,104	230,766,104	235,381,426	240,089,000	244,891,000	249,789,000	254,785,000	259,881,000	265,079,000	270,381,000	275,789,000
Accumulated Surplus	35,221,307	35,607,506	35,525,167	36,097,167	36,676,167	37,263,167	37,962,167	38,789,167	39,759,167	40,887,167	42,180,167
TOTAL COMMUNITY EQUITY	**408,281,367**	**409,455,566**	**416,200,549**	**424,555,123**	**433,103,123**	**441,834,123**	**450,856,123**	**460,189,123**	**469,852,123**	**479,864,123**	**490,237,123**

Quilpie Shire Council
Long-Term Financial Forecast
Statement of Cash Flows

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

	2026/27 Adopted Budget	2026/27 Amended Budget	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Cash Flows from Operating Activities											
Receipts from Customers	16,854,153	17,354,153	10,802,488	11,113,000	11,432,000	11,758,000	12,052,000	12,355,000	12,664,000	12,982,000	13,307,000
Payment to Suppliers and Employees	(102,135,502)	(102,249,303)	(17,315,983)	(17,585,247)	(18,114,994)	(18,623,917)	(19,066,804)	(19,496,137)	(19,931,477)	(20,379,825)	(20,839,182)
	(85,281,349)	**(84,895,150)**	**(6,513,495)**	**(6,472,247)**	**(6,682,994)**	**(6,865,917)**	**(7,014,804)**	**(7,141,137)**	**(7,267,477)**	**(7,397,825)**	**(7,532,182)**
Interest Received	3,021,775	3,021,775	1,692,000	1,743,000	1,778,000	1,814,000	1,859,000	1,915,000	1,982,000	2,061,000	2,143,000
Rental Income	834,318	834,318	859,000	885,000	912,000	939,000	967,000	996,000	1,026,000	1,057,000	1,089,000
Operating Grants, Subsidies and Donations	68,004,196	68,004,196	13,009,500	13,335,000	13,668,000	14,010,000	14,360,000	14,719,000	15,087,000	15,464,000	15,851,000
Net Cash Inflow (Outflow) from Operating Activities	**(13,421,060)**	**(13,034,861)**	**9,047,005**	**9,490,753**	**9,675,006**	**9,897,083**	**10,171,196**	**10,488,863**	**10,827,523**	**11,184,175**	**11,550,818**
Cash Flows from Investing Activities											
Payments for Property, Plant and Equipment	(70,541,088)	(71,875,769)	(11,775,000)	(12,041,000)	(12,313,000)	(12,576,000)	(12,844,000)	(13,118,000)	(13,398,000)	(13,684,000)	(13,976,000)
Net Movement on Loans and Advances	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
Proceeds from Sale of Property, Plant and Equipment	-	-	700,000	721,000	742,630	759,339	776,424	793,894	811,756	830,021	848,696
Capital Grants, Subsidies, Contributions and Donations	39,961,119	40,749,119	3,000,000	3,075,000	3,167,000	3,246,000	3,327,000	3,410,000	3,495,000	3,582,000	3,672,000
Net Cash Inflow (Outflow) from Investing Activities	**(30,576,219)**	**(31,122,900)**	**(8,071,250)**	**(8,241,250)**	**(8,399,620)**	**(8,566,911)**	**(8,736,826)**	**(8,910,356)**	**(9,087,494)**	**(9,268,229)**	**(9,451,554)**
Cash Flows from Financing Activities											
Proceeds from Borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayments of Loans	-	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow (Outflow) from Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase (Decrease) in Cash Held	**(43,997,280)**	**(44,157,761)**	**975,755**	**1,249,503**	**1,275,386**	**1,330,172**	**1,434,371**	**1,578,507**	**1,740,029**	**1,915,946**	**2,099,265**
Cash at Beginning of Reporting Period	70,216,177	70,216,177	26,218,897	27,194,652	28,444,155	29,719,541	31,049,713	32,484,084	34,062,591	35,802,620	37,718,566
Cash at End of Reporting Period	**26,218,897**	**26,058,416**	**27,194,652**	**28,444,155**	**29,719,541**	**31,049,713**	**32,484,084**	**34,062,591**	**35,802,620**	**37,718,566**	**39,817,831**

Quilpie Shire Council

Measures of Financial Sustainability

Type	Measure	Target (Tier 7)	2026/27	2026/27 Amended Budget	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Financial Capacity	**Council-Controlled Revenue**										
	(Net rates, levies and charges + total fees and charges) / total operating revenue	Contextual	9.49%	9.45%	33.09%	33.18%	33.29%	33.39%	33.39%	33.37%	33.35%
	Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. Council-controlled revenue is a contextual measure, there are no targets specified for this ratio.										
Financial Capacity	**Population Growth**										
	(Prior year estimated population / Previous year estimated population) -1	Contextual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	This ratio is an indicator of population growth which is a key driver of a council's operating income, service needs, and infrastructure requirements into the future. This is a contextual measure with no targers specified for this ratio. The Department publishes population figures for councils to determine this ratio.										
Operating Performance	**Operating Surplus Ratio**										
	Operating Result / Total Operating Revenue	Contextual	-0.88%	-0.53%	1.15%	2.11%	2.08%	2.05%	2.39%	2.75%	3.15%
	The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.										
Operating Performance	**Operating Cash Ratio**										
	(Operating Result add Depreciation and Amortisation add Finance Costs / Total Operating Revenue)	Greater than 0%	6.98%	7.30%	34.50%	35.23%	35.00%	34.77%	34.94%	35.13%	35.34%
	The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.										
Liquidity	**Unrestricted Cash Expense Cover Ratio**										
	(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) / (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) * 12	Greater than 4 months	3.08	3.06	18.87	19.43	19.71	20.00	20.46	20.98	21.57
	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.										
Asset Management	**Asset Sustainability Ratio**										
	(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense	Greater than 90%	414%	414%	91%	91%	91%	91%	92%	92%	92%
	The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.										
Asset Management	**Asset Consumption Ratio**										
	Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastructure Assets	Greater than 60%	76.96%	76.96%	75.77%	74.59%	73.45%	72.33%	71.23%	70.16%	69.11%
	The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.										
Asset Management	**Asset Renewal Funding Ratio**										
	Total of Planned Capital Expenditure on Infrastructure Asset Renewsl over 10 years / Total Required Capital Expenditure on Infrastructure Asset Renewals over 10 years.	Contextual	97%	97%	88%	71%	75%	74%	81%	60%	71%
	The asset renewal funding ratio measure the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.										
Deb Servicing Capacity	**Leverage Ratio**										
	Book Value of Debt / Operating Results add Depreciation and Finance Costs	0-3 times	Not applicable - Council does not have any loans.								
	The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.										

Quilpie Shire Council

TOTAL VALUE OF THE CHANGE IN RATES AND CHARGES

Reference: LGR s169 (7) & (8)

Local Government Regulation 2012
Section 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.

The total value of the change, expressed as a percentage, in the rates and charges levied for the 2026/27 financial year compared with the rates and charges levied in the budget for the 2025/26 financial year is 13.17**%**

F.03 Revenue Policy

1 OBJECTIVE 1
2 SCOPE 1
3 STATEMENT 1
3.1 INTRODUCTION 1
3.2 MAKING AND LEVYING RATES AND CHARGES 2
3.3 GRANTING OF REBATES AND CONCESSIONS 3
3.4 RECOVERY OF OUTSTANDING RATES AND CHARGES 4
3.5 CHARGES FOR COUNCIL SERVICES AND FACILITIES 4
3.6 FUNDING OF NEW DEVELOPMENT 5
4 HUMAN RIGHTS COMPATIBILITY STATEMENT 5
5 DEFINITIONS 5
6 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS 5
7 VERSION CONTROL 7

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 2026/27 financial year for:
- levying rates and charges;
- granting concessions for rates and charges;
- recovering overdue rates and charges;
- cost-recovery methods; and

(b) the purpose of concessions for rates and charges; and

(c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

2 SCOPE

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

3 STATEMENT

3.1 INTRODUCTION

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

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

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

Council will apply these principles when:

- Making rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rating concessions;
- Charging for Council services and facilities;
- Funding Council infrastructure; and

- Charging for business activities (subject to the National Competition Policy) where relevant.

3.2 Making and Levying Rates and Charges

3.2.1 General Rates

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

3.2.2 Differential General Rates

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

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

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

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

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

3.2.3 Utility Charges – Water, Sewerage and Waste Management Services

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

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

3.2.4 Special and Separate Rates and Charges

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

3.3 GRANTING OF REBATES AND CONCESSIONS

3.3.1 Guiding Principles

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

- Applying the same treatment to ratepayers with similar circumstances;
- Making clear the requirements necessary to receive concessions;
- Communicating the concessions available and raising awareness with ratepayers and groups of ratepayers that may qualify for concessions; and
- Council may give consideration to granting a class concession in the event the State Government declares all or part of the local government area a natural disaster area.

3.3.2 Purpose of Concessions

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

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

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

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

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

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

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

3.4 Recovery of Outstanding Rates and Charges

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

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

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

3.5 Charges for Council Services and Facilities

There are broadly two types of fees and charges:

1. Cost Recovery (regulatory) fees and charges; and

2. Other (commercial) fees and charges.

3.5.1 Cost Recovery (Regulatory) Fees and Charges

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

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

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

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

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

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

3.5.2 Other Commercial Fees and Charges

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

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

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

3.6 FUNDING OF NEW DEVELOPMENT

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

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

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

4 HUMAN RIGHTS COMPATIBILITY STATEMENT

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

5 DEFINITIONS

Council	Quilpie Shire Council
Act	*Local Government Act 2009*
Regulation	*Local Government Regulation 2012*
Pensioner	Refer to Council's Rates and Utility Charges – Pensioner Rebate and Concession Policy

6 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

IX #	Details
265631	F.04 Revenue Statement
252084	F.10 Recovery of Overdue Rates and Charges Policy
265638	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
213353	Schedule of Fees and Charges

7 VERSION CONTROL

Version 1	16-Jun-15	Developed and adopted
Version 2	08-Jul-16	Reviewed and adopted
Version 3	14-Jul-17	Reviewed and adopted
Version 4	22-Jun-18	Reviewed and adopted
Version 5	14-June-19	Reviewed and adopted
Version 6	12-June-20	Reviewed, updated and adopted
Version 7	09-Jul-21	Reviewed, updated and adopted
Version 8	21-Jun-22	Reviewed, updated and adopted
Version 9	18-Apr-23	Reviewed, updated and adopted
Version 10	18-Sep-23	Update to new format only
Version 11	15-Apr-24	Reviewed, updated and adopted
Version 12	18-Mar-25	Reviewed, updated and adopted

F.04 Revenue Statement

1 OBJECTIVE 1
2 BACKGROUND 1
3 SCOPE 1
4 LEGISLATIVE CONTEXT 1
5 REVENUE RAISING MEASURES ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES 3
5.1 OVERVIEW 3
5.2 MAKING AND LEVYING OF GENERAL RATES RATIONALE 3
5.3 DIFFERENTIAL GENERAL RATING CATEGORIES 4
5.4 DIFFERENTIAL GENERAL RATE AND MINIMUM GENERAL RATE 6
5.5 OBJECTION AGAINST CATEGORISATION 7
5.6 RATEABLE VALUE OF LAND 7
5.7 LIMITATION OF INCREASE IN RATES 7
5.8 GENERAL RATES EXEMPTION 8
5.9 SEPARATE RATES AND CHARGES 8
5.10 SPECIAL RATES AND CHARGES 8
5.11 UTILITY CHARGES 11
5.12 ISSUE OF RATES 17
5.13 PAYMENT PERIOD 17
5.14 INTEREST ON ARREARS 17
5.15 PAYMENT IN ADVANCE 17
5.16 RECOVERY OF OUTSTANDING RATES AND CHARGES 17
5.17 CONCESSIONS 17
6 COST RECOVERY FEES AND COMMERCIAL CHARGES 23
7 BUSINESS ACTIVITY FEES 23
8 STATE GOVERNMENT SUBSIDIES AND LEVIES 23
8.1 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME 23
8.2 EMERGENCY MANAGEMENT LEVY 24
8.3 OTHER LEVIES 24
9 HUMAN RIGHTS COMPATIBILITY STATEMENT 24
10 DEFINITIONS 24
11 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS 24
12 VERSION CONTROL 24

1 OBJECTIVE

Council's Revenue Statement for 2026/27 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 7 July 2026, applies to the financial year from 1 July 2026 to 30 June 2027.

4 LEGISLATIVE CONTEXT

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

1) A local government must adopt its budget for a financial year.

a) after 31 May in the year before the financial year; but

b) before –

i) 1 August in the financial year; or

ii) a later day decided by the Minister.

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

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

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

a) section 169;

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

Section 172 of the Local Government Regulation 2012 provides:

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

a) if the local government levies differential general rates –

i) the rating categories for rateable land in the local government area; and

ii) a description of each rating category; and

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

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

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

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

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

i) the rates and charges to be levied in the financial year; and

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

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

5 REVENUE RAISING MEASURES ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES

5.1 OVERVIEW

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

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

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

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

i) Council's legislative obligations;

ii) the needs and expectations of the general community;

iii) the expected cost of providing services; and

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

5.2 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.

5.3 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 2026/27 as stated and described in ***Table 1***;

b) The description of each of the rating categories of rateable land in the local government area is set out in ***Table 1****;*

c) The differential general rate, limitation on increase and minimum general rate to be levied for each of the 15 differential general rating categories are detailed in ***Table 2***.

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

Table 1 – Differential General Rating Categories

Category	Category Name	Category Description
1	Town of Quilpie - Residential <1Ha	Land within the township of Quilpie, which is: (a) less than 1 Hectare in size; (b) primarily used, or capable of being used, for residential purposes; (c) serviced, or can be serviced, with urban infrastructure; and (d) not included in any other category.
2	Town of Quilpie - Residential 1 to 10Ha	Land within the township of Quilpie, which is: (a) 1 Hectare or more, but less than 10 Hectares, in size; (b) primarily used, or capable of being used, for residential purposes; (c) serviced, or can be serviced, with urban infrastructure; and (d) not included in any other category.

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

Category	Category Name	Category Description
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil	All land held under the *Mineral Resources Act 1989,* the *Petroleum Act 1923* or the *Petroleum and Gas (Production and Safety) Act 2004*, including a Petroleum Lease or a Mining Lease, other than land included in category 7.
15	Oil Distillation / Refining	Land primarily used for, or used in association or connection with the: – distillation of crude oil or natural gas; or – storage or transport of crude oil or natural gas.

In the table of differential rating categories, the following definitions apply:

- **Mining Lease -** A mining lease under the *Mineral Resources Act 1989*.
- **Petroleum Lease -** A petroleum lease under the *Petroleum Act 1923* or *Petroleum and Gas (Production and Safety) Act 2004*.

5.4 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	$498.48	2.0581	Does not apply
2	Town of Quilpie - Residential 1 to 10Ha	$498.48	1.3945	Does not apply
3	Commercial	$600.78	2.4264	Does not apply
4	Industrial	$600.48	2.1934	Does not apply
5	Town of Eromanga - Residential	$498.48	2.8644	Does not apply
6	Other Rural Towns - Residential	$451.98	8.1459	Does not apply
7	Opal Mines	$442.00	21.8239	Does not apply
8	Other	$724.00	55.0652	Does not apply
9	Rural - Pumps and Bore Sites	$376.00	2.6857	Does not apply

10	Rural and Residential Land - 10 to 100Ha	$498.48	1.5909	60%
11	Rural – Grazing and Agriculture ≥100Ha	$646.00	0.5016	Does not apply
12	Rural - Carbon Credits	$1,292.00	0.4588	Does not apply
13	Transformer Sites	$4,000.00	10.8150	Does not apply
14	Mining and Oil	$54,829.76	188.7582	Does not apply
15	Oil Distillation / Refining	$38,703.03	62.2696	Does not apply

5.5 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.

5.6 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 2025 with the valuation being effective from 30 June 2025.

5.7 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 2025/26 financial year with the percentages listed below:

Category	Description	Limitation (Cap)
10	Rural and Residential Land - 10 to 100Ha	60%

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 2026/27 financial year;
- the differential general rating category of the land in 2025/26 financial year, changes in the 2026/27 financial year;
- the rateable assessment is levied the minimum differential general rate for the 2026/27 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.

5.8 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.

5.9 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 2026/27 financial year, Council does not intend to levy separate rates and charges.

5.10 Special Rates and Charges

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

(a) the land or its occupier:

(i) specially benefits from the service, facility or activity; or

(ii) has or will have special access to the service, facility or activity; or

(b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or

(c) the occupier of the land specially contributes to the need for the service, facility or activity.

For the 2025/26 financial year, Council intends to levy the following special rates and charges:

5.10.1 Wild Dog Control Special Rate

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

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

Table 3 – Wild Dog Control Special Rate – Minimum and Cents in the Dollar

Category	Description	Minimum	Wild Dog Control Special Rate (cents in the dollar)
11	Rural - Grazing and Agriculture ≥100Ha	$200.00	0.0624
12	Rural - Carbon Credits	$200.00	0.0624

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 - Grazing and Agriculture ≥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 $242,652. The Wild Dog Control Special Rate will levy an estimated $242,405 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 2027.

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.

5.10.2 State Government Barrier Fence 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 'State Government Barrier Fence Special Rate' on all rateable rural land outlined the Table 3 below. The special rate will fund the cost of the State Government precept for the wild dog Barrier Fence maintenance.

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 – STATE GOVERNMENT BARRIER FENCE SPECIAL RATE – MINIMUM AND CENTS IN THE DOLLAR

Category	Description	Minimum	State Government Barrier Fence Special Rate (cents in the dollar)
11	Rural - Grazing and Agriculture ≥100Ha	$115.00	0.0364
12	Rural - Carbon Credits	$115.00	0.0364

Council has made a special rate, to be known as the *State Government Barrier Fence Special Rate*, to fund the cost of the State Government precept towards the maintenance of the wild dog Barrier Fence.

The Overall Plan for the State Government Precept 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 the State Government precept for the wild dog Barrier Fence maintenance.

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 - Grazing and Agriculture ≥100Ha; and
- Category 12 - Rural Land - Carbon Credits

3. Estimated cost of carrying out the overall plan

The estimated cost of carrying out the overall plan is $141,486. The State Government Barrier Fence Special Rate will levy an estimated $141,389 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 2027.

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.

5.10.3 Keeroongooloo Road Sealing Special Charge

Pursuant to section 94 of each of the *Local Government Act 2009* and the *Local Government Regulation 2012*, Council resolves to levy a special charge, to be known as the *Keeroongooloo Road Sealing Special Charge*, in accordance with the overall plan contained shown below, to recover the cost Council incurs in having the surface of Keeroongooloo Road, Eromanga sealed in accordance with an agreement (the *upgrade agreement*) made with the lessee of the rateable land that will especially benefit from that project.

Overall Plan

The overall plan for the activity the subject of the special charge is as follows:

1) The rateable land to which the plan applies is lot 434 on survey plan 271043 (the *benefited land*), which Georgina Pastoral Company Pty Ltd occupies as lessee from the State of Queensland.

2) The activity for which the plan is made is:

a) procuring upgrade of the surface of Keeroongooloo Road:

i. for its full length (from Tenham Road to the rateable land boundary);

ii. via the application of a two-coat, 14/10-aggregate bitumen seal to a width of 4 metres (to follow Queensland Reconstruction Authority-funded reinstatement of the road formation and profile following March, 2025 flood damage);

b) project-managing performance of the surface upgrade work by the engaged contractor; and
c) recovering from the lessee of the benefited land the cost that Council incurs in procuring and project-managing the upgrade.

3) Lot 434 will especially benefit from the Council-procured and supervised upgrade because (as the lessee acknowledges in the upgrade agreement):

a) Keeroongooloo Road provides the only vehicular access to the land; and

b) the upgrade will elevate the road to a wet weather service level.

4) The estimated cost of implementing the overall plan is $1,418,400.00, including an estimated $130,000.00 for project management.

5) The estimated time for implementing the overall plan is 4 years, commencing 1 July 2026 and ending on 30 June 2030.

First Annual Implementation Plan

6) For the year beginning 1 July 2026, the implementation plan is:

a) to have the road surface seal completed in accordance with the upgrade agreement; and

b) to recover two half-yearly instalments, each of $147,750, on account of the estimated upgrade cost, each instalment to be levied as a special charge via the half-yearly rate notices issued for the benefited land.

5.11 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 2026.

5.11.1 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 2025/26 financial year, the applicable charging units are as follows:

TABLE 4 – WATER AND SEWERAGE CHARGE PER UNIT

Utility Charge	Charge per Unit
Sewerage	$20.94
Water	$25.20

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
Trucking yards	100
Swimming pool	200
John Waugh Park	600
Bulloo Park	600

Description (Land Use Category)	Water Charging Units
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, Railway Station Yards, Stock Yards	200
Rural - Grazing and Agriculture ≥100Ha	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
▪ 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
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	-

Description (Land Use Category)	Sewerage Charging Units
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)	240
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards, Railway Station Yards, Stock Yards	-
Rural - Grazing and Agriculture ≥100Ha	-

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.

5.11.2 Waste Management

5.11.2.1 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGE

Council shall levy a waste management utility charge for the 2026/27 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.

Refuse Removal and Disposal Service Charges for 2026/27 are:

TABLE 7 – ANNUAL CHARGE

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	**1**	$740	$380
	2	$1,120	$760
	3	$1,500	$1,140

5.11.2.2 WASTE MANAGEMENT LEVY

Pursuant to section 99 of the Regulation, Council will make and levy a utility charge for the 2026/27 financial year (to be known as the "Waste Management Levy") in the sum of **$351** 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.

5.12 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.

5.13 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.

5.14 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 twelve percent (12%) per annum compounding on daily balances.

5.15 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.

5.16 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).

5.17 Concessions

5.17.1 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 **$600** per annum for land which is owned and occupied by a pensioner, in accordance with Council's Rates and Utility Charges - Pensioner Rebate and Concession Policy.

5.17.2 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*)

5.17.2.1 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
00004-10000-000	00528-00500-000	00691-30000-000	00852-10000-000
00005-00000-000	00528-50000-000	00691-41000-000	00853-00000-000
00006-00000-000	00529-00000-000	00691-60000-000	00854-00000-000
00007-55000-000	00529-30000-000	00692-00000-000	00854-10000-000
00008-00000-000	00530-10000-000	00695-00000-000	00855-00000-000
00009-00000-000	00530-10010-000	00695-50000-000	00858-00000-000
00012-00000-000	00531-00000-000	00696-00000-000	00858-00002-000
00016-00000-000	00531-10000-000	00697-00000-000	00858-13000-000
00017-00000-000	00531-20000-000	00698-10000-000	00863-00000-000
00018-00000-000	00531-21000-000	00698-30000-000	00872-00000-000
00019-10000-000	00532-00000-000	00698-40000-000	00872-50000-000
00021-40000-000	00532-32000-000	00698-50000-000	00874-10000-000
00026-00000-000	00532-33000-000	00698-55000-000	00875-00000-000
00027-00000-000	00534-10000-000	00699-00000-000	00875-10000-000
00028-00000-000	00535-01000-000	00699-10000-000	00875-50000-000
00031-00000-000	00535-10000-000	00700-00000-000	00876-00000-000
00032-00000-000	00536-11100-000	00702-00000-000	00878-10000-000
00033-00000-000	00536-20000-000	00702-50000-000	00879-00000-000
00039-00000-000	00536-30000-000	00703-00000-000	00879-00600-000
00050-10000-000	00540-00000-000	00704-20000-000	00882-00000-000
00051-00000-000	00546-00000-000	00707-00000-000	00882-00040-000
00052-00000-000	00547-00000-000	00711-00000-000	00883-00000-000
00054-00000-000	00548-00000-000	00724-50000-000	00884-00000-000
00054-50000-000	00552-00000-000	00727-00000-000	00885-00000-000

00056-00000-000	00553-61300-000	00728-60000-000	00886-00220-000
00057-10000-000	00553-61500-000	00730-15000-000	00886-00265-000
00060-00000-000	00553-70000-000	00731-00000-000	00886-00280-000
00063-00000-000	00555-10000-000	00732-00000-000	00886-00290-000
00064-00000-000	00557-10000-000	00732-20000-000	00886-00300-000
00065-00000-000	00560-10000-000	00732-50000-000	00886-00310-000
00071-10000-000	00562-00000-000	00736-00000-000	00886-00320-000
00071-50000-000	00564-10000-000	00738-00000-000	00886-00330-000
00073-00000-000	00564-10001-000	00738-10000-000	00886-00400-000
00093-10000-000	00565-10000-000	00742-00000-000	00886-00500-000
00096-10000-000	00566-00000-000	00745-00000-000	00886-00610-000
00097-20000-000	00569-10000-000	00748-10000-000	00886-00620-000
00100-00000-000	00569-11000-000	00750-00000-000	00886-00630-000
00101-00000-000	00570-00000-000	00755-00000-000	00886-00640-000
00102-10000-000	00573-00000-000	00757-11000-000	00886-00700-000
00107-00000-000	00573-20000-000	00757-14000-000	00886-10000-000
00108-00000-000	00573-30000-000	00757-16000-000	00886-20000-000
00109-00000-000	00573-40000-000	00757-20000-000	01008-20000-000
00110-00000-000	00574-50000-000	00763-10000-000	01009-20000-000
00111-00000-000	00576-10000-000	00763-11000-000	01010-00000-000
00112-00000-000	00576-12000-000	00764-00000-000	01011-00000-000
00113-00000-000	00576-13000-000	00764-20000-000	01015-00000-000
00113-50000-000	00581-14000-000	00764-40000-000	01064-50000-000
00114-00000-000	00581-17200-000	00765-00000-000	01064-60000-000
00115-00000-000	00581-50000-000	00774-10000-000	01103-00000-000
00115-50000-000	00583-10000-000	00775-00000-000	01178-00000-000

00117-00000-000	00591-10000-000	00775-20000-000	01179-00000-000
00123-00000-000	00592-10000-000	00775-40000-000	01184-00000-000
00124-00000-000	00599-50000-000	00775-60001-000	01185-00000-000
00125-10000-000	00600-00000-000	00775-80000-000	01187-00000-000
00125-50000-000	00601-00000-000	00777-00000-000	01188-00000-000
00127-00000-000	00605-00000-000	00777-05000-000	01195-00000-000
00128-00000-000	00605-10000-000	00777-50000-000	01198-00000-000
00133-00000-000	00605-20000-000	00777-55000-000	01202-10000-000
00134-00000-000	00606-00500-000	00777-55500-000	01203-10000-000
00149-92000-000	00606-50000-000	00780-10000-000	01203-20000-000
00158-20000-000	00606-50200-000	00780-50000-000	11020-00000-000
00158-30000-000	00607-10000-000	00787-00000-000	11022-00000-000
00158-40000-000	00607-13000-000	00788-00000-000	11022-10000-000
00158-50000-000	00609-10000-000	00789-00000-000	11024-10000-000
00167-00000-000	00614-10000-000	00790-00000-000	11025-00000-000
00168-00000-000	00614-10099-000	00793-00000-000	11029-00000-000
00168-05000-000	00614-20000-000	00793-50000-000	11030-00000-000
00168-50000-000	00614-50000-000	00795-00000-000	11035-00000-000
00169-00000-000	00615-00000-000	00795-01000-000	11036-00000-000
00174-10000-000	00618-00000-000	00802-00000-000	11037-00000-000
00204-00000-000	00619-00000-000	00806-00000-000	11038-00000-000
00215-00000-000	00621-10000-000	00806-00050-000	11039-00000-000
00233-00000-000	00625-00000-000	00806-00100-000	11041-00000-000
00234-00001-000	00626-00000-000	00806-20000-000	11042-00000-000
00271-00000-000	00627-00000-000	00809-00000-000	11043-00000-000
00337-30000-000	00627-50000-000	00809-50000-000	11044-00000-000

00337-70000-000	00628-55000-000	00810-00000-000	11045-00000-000
00386-47000-000	00633-00000-000	00810-00000-200	11046-00000-000
00398-50000-000	00639-10050-000	00813-10000-000	11047-00000-000
00447-44400-150	00640-22000-000	00815-00000-000	11048-00000-000
00447-44400-200	00647-10000-000	00816-00000-000	11049-00000-000
00447-44400-440	00648-00000-000	00816-50000-000	11051-00000-000
00448-00000-000	00648-10000-000	00817-00000-000	11052-00000-000
00448-20000-000	00648-20000-000	00818-00000-000	11053-00000-000
00469-00000-000	00648-50000-000	00818-10000-000	11054-00000-000
00473-00000-000	00648-70000-000	00828-10000-000	11056-00000-000
00484-00000-000	00649-00000-000	00828-20000-000	11059-00000-000
00485-30000-000	00649-50000-000	00831-10000-000	11060-00000-000
00485-40000-000	00650-10000-000	00832-00000-000	11061-00000-000
00486-00000-000	00650-90000-000	00834-00000-000	11063-00000-000
00488-00000-000	00652-00000-000	00834-20000-000	11065-00000-000
00489-00000-000	00652-10000-000	00834-50000-000	11066-00000-000
00496-00000-000	00653-10000-000	00834-60000-000	11068-00000-000
00497-00000-000	00654-10000-000	00835-00000-000	11069-00000-000
00498-00000-000	00654-30000-000	00835-50000-000	11070-00000-000
00500-00000-000	00654-50000-000	00836-00000-000	11071-00000-000
00501-00000-000	00655-10000-000	00840-30000-000	11072-00000-000
00502-00000-000	00657-00000-000	00844-10000-000	11073-00000-000
00503-00000-000	00658-00000-000	00844-11000-000	11074-00000-000
00504-00000-000	00659-10000-000	00845-00000-000	11075-00000-000
00505-00000-000	00661-63000-000	00845-01500-000	11076-00000-000
00506-00000-000	00662-00000-000	00845-02300-000	11077-00000-000

00507-00000-000	00663-10000-000	00845-02400-000	11078-00000-000
00515-00000-000	00663-50000-000	00845-02900-000	11079-00000-000
00516-00000-000	00667-10000-000	00845-03500-000	11080-00000-000
00517-00000-000	00673-00000-000	00845-91000-000	11081-00000-000
00518-00000-000	00674-00000-000	00845-91600-000	11082-00000-000
00523-50000-000	00675-00000-000	00846-10000-000	11083-00000-000
00525-20000-000	00682-00000-000	00848-10000-000	
00526-00000-000	00684-10000-000	00849-00000-000	
00527-00000-000	00687-00000-000	00850-00000-000	

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 - Grazing and Agriculture ≥100Ha
12	Rural - Carbon Credits
13	Transformer Sites
14	Mining and Oil Production

5.17.3 Not for Profit Community Organisations 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
00777-10000-000

5.17.4 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.

6 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 subsiding.

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.

7 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.

8 STATE GOVERNMENT SUBSIDIES AND LEVIES

8.1 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME

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

The subsidy is paid by the Queensland Government to Council to be passed on to approved pensioners.

Under no circumstances is an approved pensioner to receive a subsidy for more than one property designated as his/her principal place of residence.

8.2 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 Services Act 1990 and the Fire Services Regulation 2011*.

8.3 Other Levies

Council will, if required, collect other levies during the 2026/27 financial year on behalf of the Queensland Government.

9 HUMAN RIGHTS COMPATIBILITY STATEMENT

This statement has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

10 DEFINITIONS

Nil

11 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Fire Services Act 1990*
- *Fire Services Regulation 2011*

IX #	Details
	F.03 Revenue Policy
	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
	F.10 Recovery of Overdue Rates & Charges Policy

12 VERSION CONTROL

Version 1	01-Jul-13	Developed and adopted
Version 2	10-Jun-14	Reviewed and adopted
Version 3	16-Jun-15	Reviewed and adopted
Version 4	08-Jul-16	Reviewed and adopted
Version 5	14-Jul-17	Reviewed and adopted
Version 6	22-Jun-19	Reviewed and adopted

Version 7	12-Jun-20	Reviewed and adopted
Version 8	16-Jul- 21	Reviewed, updated and adopted
Version 9	06-Jul-22	Reviewed and adopted
Version 10	18-Jul- 23	Reviewed, updated and adopted
Version 11	15-Sep-23	New Format only
Version 12	16-Jul-24	Reviewed, updated and adopted
Version 13	15-Jul-25	Reviewed, updated and adopted
Version 14	28-Jul-26	Reviewed

FOR INFORMATION PURPOSES ONLY

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
1000-0001	**CORPORATE GOVERNANCE**			
1000-0002	**EXECUTIVE SERVICES**			
1000-2000-0000	Executive Services Salaries and Overheads	CEO	(568,057)	(568,057)
1000-2020-0000	Executive and Special Project Expenses	CEO	(162,720)	(202,720)
1000-2025-0000	Subscriptions	CEO	(133,673)	(133,673)
1000-0002	**EXECUTIVE SERVICES**		**(864,450)**	**(904,450)**
1100-0002	**COUNCILLORS EXPENSES**			
1100-2000-0000	Councillor Wages	CEO	(333,154)	(333,154)
1100-2001-0000	Councillor Remuneration - Meetings	CEO	(65,253)	(65,253)
1100-2020-0000	Councillors Allowances & Expenditure	CEO	(4,500)	(4,500)
1100-2025-0000	Councillor Superannuation	CEO	(47,809)	(47,809)
1100-2026-0000	Councillor Advocacy	CEO	(30,000)	(30,000)
1100-2027-0000	Councillor Community Engagement	CEO	(5,000)	(5,000)
1100-2030-0000	Councillor Professional Dev Training	CEO	(5,000)	(5,000)
1100-2040-0000	Councillors Conferences	CEO	(25,000)	(25,000)
1100-2050-0000	Election Expenses	CEO	-	-
1100-2060-0000	Meeting Expenses	CEO	(12,600)	(12,600)
1100-0002	**COUNCILLORS EXPENSES**		**(528,316)**	**(528,316)**
1200-0002	**GOVERNANCE EXPENSES**			
1200-2200-0000	Governance Operating Expenses	DDCS	(395,500)	(395,500)
1200-0002	**GOVERNANCE EXPENSES**		**(395,500)**	**(395,500)**
1300-0003	**MEDIA & COMMUNICATIONS**			
1300-2200-0000	Media & Comms Operating Expenses	CEO	(90,000)	(90,000)
1300-0003	**MEDIA & COMMUNICATIONS**		**(90,000)**	**(90,000)**
1000-0001	**CORPORATE GOVERNANCE**		**(1,878,266)**	**(1,918,266)**
2100-0001-0000	**FINANCE & ADMINISTRATION**			
2100-0002-0000	**ADMINISTRATION**			
2100-2220-0000	Shire Office Operating Expenses	DDCS	(215,400)	(215,400)
2100-2230-0000	Insurance	DDCS	(96,120)	(96,120)
2100-2280-0000	Postage	DDCS	(5,000)	(5,000)
2100-2290-0000	Printing & Stationery	DDCS	(30,000)	(30,000)
2100-2330-0000	Shire Office Repairs & Maintenance	DDCS	(15,000)	(15,000)
2100-2600-0000	Depn - General Admin	DDCS	(111,754)	(111,754)
2100-0002	**ADMINISTRATION**		**(473,274)**	**(473,274)**
2105-0002-0000	**FINANCIAL SERVICES**			
2105-2120-0000	Audit Fees	DDCS	(118,000)	(118,000)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
2105-2130-0000	Bank Charges	DDCS	(7,000)	(7,000)
2105-2135-0000	Dishonoured Cheques	DDCS	-	-
2105-2185-0000	Fringe Benefits Tax	DDCS	(13,000)	(13,000)
2105-2220-0000	Financial Services Operating Expenses	DDCS	(1,160,062)	(1,160,062)
2105-2260-0000	Credit Loss Expense	DDCS	(3,415,871)	(3,415,871)
2105-2500-0000	Valuation of Assets	DDCS	(40,000)	(40,000)
2105-2510-0000	Asset Management Expenses	DDCS	(10,000)	(10,000)
2105-2991-0000	Odd Cents Rounding Expense	DDCS	-	-
2105-0002-0000	**FINANCIAL SERVICES**		**(4,763,933)**	**(4,763,933)**
2110-0002	**STORES & PROCUREMENT**			
2110-1500-0000	Stores Fixed Cost Margin	DDCS		
2110-2220-0000	Stores and Procurement Operating Exp	DDCS	(275,000)	(275,000)
2110-2225-0000	Stores Write-Offs	DDCS	-	-
2110-2250-0000	Auction Expenses	DDCS	-	-
2110-2815-0000	Stores Oncosts Recoveries	DDCS	122,000	122,000
2110-0002	**STORES & PROCUREMENT**		**(153,000)**	**(153,000)**
2120-0002	**INFORMATION TECHNOLOGY**			
2120-2220-0000	IT Operating Expenses	DDCS	(506,448)	(506,448)
2120-0002	**INFORMATION TECHNOLOGY**		**(506,448)**	**(506,448)**
2130-0002	**RECORDS MANAGEMENT**			
2130-2220-0000	Records Management Operating Expenses	DDCS	(126,032)	(126,032)
2130-0002	**RECORDS MANAGEMENT**		**(126,032)**	**(126,032)**
2140-0002	**CUSTOMER SERVICE**			
2140-2220-0000	Customer Service Operating Expenses	DDCS	(133,000)	(133,000)
2140-0002	**CUSTOMER SERVICE**		**(133,000)**	**(133,000)**
2200-0002	**RATES & CHARGES**			
2210-0003	**Rates - Residential Categories**			
2210-1000-0000	Rates - Residential Categories	DDCS	197,414	197,414
2210-1005-0000	Interest on Rates	DDCS	3,000	3,000
2210-1085-0000	Pensioner Rebates	DDCS	(6,000)	(6,000)
2210-1090-0000	Writeoffs and Refunds	DDCS	(1,000)	(1,000)
2210-1095-0000	Charges on Land	DDCS		
2210-0003	**Rates - Residential Categories**		**193,414**	**193,414**
	Rates - Commercial Categories			
2220-1000-0000	Rates - Commercial Categories	DDCS	74,800	74,800
2220-1090-0000	Writeoffs and Refunds	DDCS	(500)	(500)
2220-1105-0000	Interest on Rates - Commercial	DDCS	500	500
	Rates - Commercial Categories		**74,800**	**74,800**
2230-0003	**Rates - Rural Categories**			
2230-1000-0000	Rates - Rural Categories	DDCS	1,939,532	1,939,532

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
2230-1005-0000	Interest on Rates - Rural	DDCS	13,000	13,000
2230-0003	**Rates - Rural Categories**		**1,952,532**	**1,952,532**
2236-0003	**Rates - Oil and Gas Categories**			
2236-1000-0000	Rates - Oil and Gas Activities	DDCS	5,970,885	5,970,885
2236-1005-0000	Interest on Rates - Oil and Gas	DDCS	1,420,000	1,420,000
2236-1090-0000	Write-offs and Refunds - Oil and Gas	DDCS	(3,000)	(3,000)
2236-0003	**Rates - Oil and Gas Categoires**		**7,387,885**	**7,387,885**
2240-0003	**Rates & Charges Administration**			
2240-2000-0000	Rates & Charges Operating Expense	DDCS	(150,000)	(150,000)
2240-0003	**Rates & Charges Administration**		**(150,000)**	**(150,000)**
2200-0002	**RATES & CHARGES**		**9,458,631**	**9,458,631**
2295-0002	**GRANTS**			
2295-1100-0000	FAGS General Component	DDCS	7,747,900	7,747,900
2295-1130-0000	FAGS Identified Road Component	DDCS	2,205,377	2,205,377
2296-1120-0000	Grant - Scheme Supply Fund	DCS	50,000	50,000
2296-1140-0000	Grant - Active Transport Program 26/27	DIS	37,500	37,500
2295-0002	**GRANTS**		**10,040,777**	**10,040,777**
2298-0002	**CAPITAL GRANTS & CONTRIBUTIONS**			
2298-1200-0000	Capital Grant - SES Support Grant	DIS	-	-
2298-1204-0000	Capital Grant - SES Support Grant	DIS		
2298-1205-0000	Capital Grant - LRCIP Programme Round 3	DIS	-	-
2298-1206-0000	Capital Grant - LRCIP Programme Round 4 Part A (Local Roads and Community Infrastructure Projects)	DIS	-	-
2298-1207-0000	Capital Grant - LRCIP Programme Round 4 Part B (exclusively for Roads Projects))	DIS	-	-
2298-1208-0000	Capital Grant - ENHM Stage 3A	CEO	14,800,000	14,800,000
2298-1209-0000	Capital Grant - Energy Funding	CEO	77,081	77,081
2298-1210-0000	Capital Grant - RAUP Toompine	CEO	-	-
2298-1211-0000	Capital Grant - QRA		1,270,640	1,270,640
2298-1212-0000	Capital Grant - Eromanga Bore	DDIS	1,380,000	1,380,000
2298-1220-0000	Capital Grant - LGGSP - Townhouses	CEO		
2298-1221-0000	Capital Grant - RRBF Round 1	DIS		654,000
2298-1230-0000	Capital Grant - BOR Toompine Bore	DIS		
2298-1270-0000	Capital Grant - R2R	DIS	1,352,401	1,352,401
2298-1280-0000	Capital Grant - LGGSP - Quilpie Airport Upgrade Design	DIS	-	-
2298-1285-0000	Capital Grant - Gyrica Gardens Extension (Design)	CEO	250,000	250,000
2298-1288-0000	Capital Grant - W4Q 24-27	DIS	710,000	710,000
2298-1289-0000	Capital Grant - Quilpie Sewerage Treatment Plant	DIS	11,861,194	11,861,194
2298-1290-0000	Capital Grant - Quilpie Aerofrome DSUP	DIS	75,000	75,000
2298-1291-0000	Capital Grant - SLRIP	DIS	1,840,000	1,840,000

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
2298-1292-0000	Capital Grant - Residential Activation Fund	CEO	8,630,261	8,630,261
2298-1293-0000	Capital Grant - Airport Pavement Reconstruction	DIS	11,607,375	11,607,375
2298-1297-0000	Contributions - Infrastructure	DIS	-	134,000
2298-1298-0000	Capital Grant - Battery Collection Project	DIS	37,099	37,099
2298-1299-0000	Capital grant - Childcare centre	CEO	3,000,000	3,000,000
2295-0002	**CAPITAL GRANTS & CONTRIBUTIONS**		**56,891,051**	**57,679,051**
2300-0002	**OTHER REVENUE**			
2300-1500-0000	Administration Fees (GST Applies)	DDCS	5,000	5,000
2300-1510-0000	Admin Fees (GST Exempt)	DDCS	5,000	5,000
2300-1601-0000	Fire Levy Commission	DDCS	4,000	4,000
2300-1800-0000	Bank Interest Received	DDCS	15,000	15,000
2300-1810-0000	Investment Interest	DDCS	1,560,000	1,560,000
2300-1990-0000	Miscellaneous Income	DDCS	2,000	2,000
2300-1995-0000	Misc Income GST Free	DDCS	2,000	2,000
2300-2130-0000	Investment Admin and Fees Charges	DDCS	(28,000)	(28,000)
2310-1300-0000	Quilpie Club Rent	DDCS	500	500
2310-2300-0000	Quilpie Club Expenses	DDCS	(500)	(500)
2300-0002	**OTHER REVENUE**		**1,565,000**	**1,565,000**
2400-0002	**EMPLOYEE ONCOSTS**			
2400-2010-0000	Expense - Annual Leave	DDCS	(680,000)	(680,000)
2400-2011-0000	Expense - Long Service Leave	DDCS	(151,000)	(151,000)
2400-2012-0000	Expense - Sick Leave	DDCS	(230,000)	(230,000)
2400-2013-0000	Expense - Public Holiday	DDCS	(220,000)	(220,000)
2400-2015-0000	Expense - Bereavement Leave	DDCS	(4,000)	(4,000)
2400-2016-0000	Expense - Domestic Violence Leave	DDCS	(2,000)	(2,000)
2400-2020-0000	Expense - Maternity Leave	DDCS	(7,000)	(7,000)
2400-2025-0000	Expense - Phone Allowance	DDCS	(15,000)	(15,000)
2400-2065-0000	Expense - Superannuation Contributions	DDCS	(720,000)	(720,000)
2400-2230-0000	Expense - Workers Compensation	DDCS	(106,000)	(106,000)
2400-2315-0000	Expense - Employee Relocation	DDCS	(10,000)	(10,000)
2400-2410-0000	Expense - WH&S	DDCS	(298,500)	(298,500)
2400-2821-0000	Recovery - Annual Leave	DDCS	680,000	680,000
2400-2822-0000	Recovery - Sick Leave	DDCS	230,000	230,000
2400-2823-0000	Recovery - Long Service Leave	DDCS	151,000	151,000
2400-2824-0000	Recovery - Public Holidays	DDCS	220,000	220,000
2400-2825-0000	Recovery - Superannuation	DDCS	720,000	720,000
2400-2826-0000	Recovery - Workers Compensation	DDCS	106,000	106,000
2400-2827-0000	Recovery - Training	DDCS	238,000	238,000
2400-2828-0000	Recovery - WH&S	DDCS	310,000	310,000
2400-2829-0000	Recovery - Contractors	DDCS	240,000	240,000
2400-2830-0000	Recovery - Office Equipment	DDCS	80,000	80,000
2400-2831-0000	Recovery - Administration Overheads	DDCS	110,000	110,000
2400-0002	**EMPLOYEE ONCOSTS**		**641,500**	**641,500**
2000-0001	**FINANCE & ADMINISTRATION**		**72,441,272**	**73,229,272**

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3000-0001	**INFRASTRUCTURE**			
3000-0002	**ENGINEERING ADMIN & SUPERVISION**			
3000-1100-0000	Grant - Apprentice Incentive Payment	HR		
3000-2029-0000	Engineering O/C Recover Supervision	DDCS	230,000	230,000
3000-2030-0000	Engineering O/C Recover Plant	DDCS	20,000	20,000
3000-2040-0000	Engineering O/C Recover FP & LT	DDCS	50,000	50,000
3000-2050-0000	Engineering O/C Recover Wet Weather	DDCS	30,000	30,000
3000-2060-0000	Wet Weather Wages Expense	DIS	(30,000)	(30,000)
3000-2080-0000	Floating Plant / Loose Tools	DIS		
3000-2220-0000	Engineering Management Expenses	DIS	(199,000)	(199,000)
3000-2420-0000	Quality Assurance Expenses	DIS	(71,000)	(71,000)
3000-2985-0000	Engineering Consultants	DIS	(60,000)	(60,000)
3000-2990-0000	Works Supervision	DIS	(1,141,482)	(1,141,482)
3000-0002	**ENGINEERING ADMIN & SUPERVISION**		**(1,171,482)**	**(1,171,482)**
3100-0002	**WATER**			
3100-0003	**WATER - QUILPIE**			
3100-1000-0000	Quilpie Water Charges	DDCS	461,034	461,034
3100-1005-0000	Quilpie Water Charges Interest	DDCS	2,575	2,575
3100-1020-0000	Quilpie Other Water Revenue	DIS		
3100-1085-0000	Quilpie Water Pensioner Rebate	DDCS	(4,750)	(4,750)
3100-1090-0000	Quilpie Water Writeoff and Refund	DDCS	(500)	(500)
3100-1500-0000	Quilpie Water Connections	DIS	525	525
3100-2200-0000	Drinking Water Quality Plan	DIS	(6,485)	(6,485)
3100-2230-0000	Quilpie Water Operations	DIS	(296,500)	(296,500)
3100-2600-0000	Depn - Quilpie Water	DDCS	(111,869)	(111,869)
3100-0003	**WATER - QUILPIE**		**44,030**	**44,030**
3110-0003	**WATER - EROMANGA**			
3110-1000-0000	Eromanga Water Charges	DDCS	48,510	48,510
3110-1005-0000	Eromanga Water Charges Interest	DDCS	500	500
3110-1020-0000	Eromanga Other Water Revenue	DIS		
3110-1085-0000	Eromanga Water Pensioner Rebate	DDCS	(1,250)	(1,250)
3110-1090-0000	Eromanga Water Writeoff and Refund	DDCS		
3110-2220-0000	Eromanga Water Operations - Wages	DIS	(72,000)	(72,000)
3110-2230-0000	Eromanga Water Operations - Expenses	DIS	(297,500)	(297,500)
3110-2600-0000	Depn - Eromanga Water	DDCS	(116,442)	(116,442)
3110-0003	**WATER - EROMANGA**		**(438,182)**	**(438,182)**
3120-0003	**WATER - ADAVALE**			
3120-1000-0000	Adavale Water Charges	DDCS	33,264	33,264
3120-1005-0000	Adavale Water Charges Interest	DDCS	500	500
3120-1085-0000	Adavale Water Pensioner Remissions	DDCS	(1,300)	(1,300)
3120-1090-0000	Adavale Water Chgs Writeoff & Refund	DDCS	-	-
3120-2220-0000	Adavale Water Operations	DIS	(50,000)	(50,000)
3120-2600-0000	Depn - Adavale Water	DDCS	(19,196)	(19,196)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3120-0003	**WATER - ADAVALE**		**(36,732)**	**(36,732)**
3130-0003	**WATER - CHEEPIE**			
3130-1000-0000	Cheepie Water Charges		3,024	3,024
3130-1005-0000	Cheepie Water Charges Interest			
3130-2220-0000	Cheepie Water Operations	DIS	(1,000)	(1,000)
3130-2600-0000	Depn - Cheepie Water	DDCS	(265)	(265)
3130-0003	**WATER - CHEEPIE**		**1,759**	**1,759**
3140-0003	**WATER - TOOMPINE**			
3140-1000-0000	Toompine Water Charges	DDCS	12,096	12,096
3140-1005-0000	Toompine Water Charges Interest	DDCS		
3140-2220-0000	Toompine Water Operations - Wages	DIS	(5,000)	(5,000)
3140-2230-0000	Toompine Water Operations	DIS	(15,000)	(15,000)
3140-2600-0000	Depn - Toompine Water	DDCS	(20,487)	(20,487)
3140-0003	**WATER - TOOMPINE**		**(28,391)**	**(28,391)**
3100-0002	**WATER**		**(457,516)**	**(457,516)**
3200-0002	**SEWERAGE**			
3200-0003	**SEWERAGE QUILPIE**			
3200-1000-0000	Quilpie Sewerage Charges	DDCS	307,818	307,818
3200-1005-0000	Quilpie Sewerage Interest	DDCS	2,000	2,000
3200-1085-0000	Quilpie Sewerage Pensioner Remission	DDCS	(700)	(700)
3200-1090-0000	Quilpie Sewerage Writeoff & Refunds	DDCS	(100)	(100)
3200-1500-0000	Quilpie Sewerage Waste Charge	DIS	-	-
3200-1510-0000	Quilpie Sewerage Connection	DIS	1,000	1,000
3200-2230-0000	Quilpie Sewerage Operations	DIS	(260,000)	(260,000)
3200-2600-0000	Depn - Quilpie Sewerage	DDCS	(110,748)	(110,748)
3200-0003	**SEWERAGE QUILPIE**		**(60,730)**	**(60,730)**
3210-0003	**SEWERAGE EROMANGA**			
3210-1000-0000	Eromanga Sewerage Charges	DDCS	29,211	29,211
3210-1005-0000	Eromanga Sewerage Charges Interest	DDCS	500	500
3210-1085-0000	Eromanga Sewerage Pensioner Remissio	DDCS	(100)	(100)
3210-1090-0000	Eromanga Sewerage Writeoff & Refunds	DDCS	-	-
3210-2230-0000	Eromanga Sewerage Operations	DIS	(42,000)	(42,000)
3210-2600-0000	Depn - Eromanga Sewerage	DDCS	(37,622)	(37,622)
3210-0003	**SEWERAGE EROMANGA**		**(50,011)**	**(50,011)**
3212-0003	**SEWERAGE ADAVALE**			
3212-2600-0000	Depn - Adavale Septic System	DDCS	(73)	(73)
3212-0003	**SEWERAGE ADAVALE**		**(73)**	**(73)**
3214-0003	**SEWERAGE TOOMPINE**			
3214-2600-0000	Depn - Toompine Hall Septic System	DDCS	(204)	(204)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3214-0003	**SEWERAGE TOOMPINE**		**(204)**	**(204)**
3200-0002	**SEWERAGE**		**(111,018)**	**(111,018)**
3300-0002	**INFRASTRUCTURE MAINTENANCE**			
3300-0003	**SHIRE ROADS MAINTENANCE**			
3300-1000-0000	Special Rate - Keeroongooloo road seal		295,500	295,500
3300-2220-0000	Shire Roads and Drainage - Wages	DIS	(231,605)	(231,605)
3300-2230-0000	Shire Roads and Drainage Expenses	DIS	(542,788)	(542,788)
3300-2600-0000	Depn - Roads and Streets	DDCS	(4,030,749)	(4,030,749)
3300-0003	**SHIRE ROADS MAINTENANCE**		**(4,509,642)**	**(4,509,642)**
3305-0003	**SHIRE ROADS - FLOOD DAMAGE**			
3302-1160-0000	FD Mar 2025 Restoration Works	DIS	49,200,000	49,200,000
3302-2240-0000	FD Mar 2025 Restoration Works	DIS	(49,200,000)	(49,200,000)
3308-1170-0000	FD 2024 Restoration Works	DIS	-	-
3308-2400-0000	FD 2024 Restoration Works	DIS	-	-
3305-0003	**SHIRE ROADS - FLOOD DAMAGE**		**-**	**-**
3310-0003	**TOWN STREET & DRAINAGE MAINTENANCE**			
3310-2220-0000	Town Street and Drainage Maintenance	DIS	(700,000)	(716,800)
3310-2230-0000	Street Lighting	DIS	(37,500)	(37,500)
3310-2240-0000	Street Cleaning Operations	DIS	(5,000)	(5,000)
3310-0003	**TOWN STREET & DRAINAGE MAINTENANCE**		**(742,500)**	**(759,300)**
3330-0003	**DEPOTS & CAMPS**			
3330-1510-0000	Camp Accommodation Rent	DIS	10,000	10,000
3330-2220-0000	Camps Operations	DIS	(54,075)	(54,075)
3330-2330-0000	Depots Operations	DIS	(227,850)	(227,850)
3330-2600-0000	Depn - Depot and Camp	DDCS	(277,912)	(277,912)
3330-0003	**DEPOTS & CAMPS**		**(549,837)**	**(549,837)**
3340-0003	**WORKSHOP**			
3340-2220-0000	Workshop Operations	DIS	(10,500)	(10,500)
3340-2230-0000	Workshop Maintenance and Repairs	DIS	(286,500)	(286,500)
3340-0003	**WORKSHOP**		**(297,000)**	**(297,000)**
3350-0003	**PLANT & MACHINERY**			
3350-1500-0000	Insurance claims	DDCS		500,000
3350-1510-0000	Gain / Loss on Sale of Plant	DDCS		
3350-1570-0000	Grant - Diesel Rebate - ATO	DIS	180,000	180,000
3350-2145-0000	Small Plant Repairs	DIS	(17,000)	(17,000)
3350-2225-0000	Small Plant Purchases	DIS	(20,000)	(20,000)
3350-2229-0000	Plant Operations	DIS	(916,188)	(916,188)
3350-2330-0000	Plant Repairs and Maintenance	DIS	(845,000)	(845,000)
3350-2331-0000	Plant Registration and Insurance	DIS	(184,458)	(184,458)
3350-2585-0000	Plant Recoveries	DDCS	3,600,000	3,600,000

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3350-2600-0000	Depn - Plant and Equipment	DDCS	(1,216,100)	(1,216,100)
3350-0003	**PLANT & MACHINERY**		**581,255**	**1,081,255**
3360-0003	**AERODROMES**			
3360-1200-0000	Quilpie Aerodrome Revenue	DIS	40,000	40,000
3360-2325-0000	Quilpie Aerodrome Operations	DIS	(41,200)	(41,200)
3360-2330-0000	Quilpie Aerodrome Repairs and Maint.	DIS	(97,020)	(97,020)
3360-2340-0000	Eromanga Aerodrome Repairs & Maint	DIS	(15,000)	(15,000)
3360-2350-0000	Adavale Aerodrome Repairs & Maint	DIS	(6,500)	(6,500)
3360-2360-0000	Toompine Aerodrome Repairs & Maint	DIS	(2,163)	(2,163)
3360-2370-0000	Cheepie Aerodrome Repairs & Maint	DIS	(2,271)	(2,271)
3360-2600-0000	Depn - Quilpie Airport	DDCS	(260,679)	(260,679)
3361-2600-0000	Depn - Adavale Aerodrome	DDCS	(35,207)	(35,207)
3362-2600-0000	Depn - Toompine Aerodrome	DDCS	(16,204)	(16,204)
3363-2600-0000	Depn - Cheepie Aerodrome	DDCS	(64)	(64)
3365-2600-0000	Depn - Eromanga Aerodrome	DDCS	(138,883)	(138,883)
3360-0003	**AERODROMES**		**(575,191)**	**(575,191)**
3366-0003	**QUILPIE REFUELLING FACILITY**			
3366-1310-0000	Quilpie Refuelling Revenue	DIS	350,000	350,000
3366-2310-0000	Quilpie Refuelling Operation and R&M	DIS	(315,000)	(315,000)
3366-2600-0000	Depn - Quilpie Refuelling Facility	DDCS	(20,798)	(20,798)
3365-0003	**QUILPIE REFUELLING FACILITY**		**14,202**	**14,202**
3370-0003	**BULLOO PARK**			
3370-1500-0000	Bulloo Park Fees	DCCS	2,000	2,000
3370-2220-0000	Bulloo Park Operations	DCCS	(122,000)	(122,000)
3370-2600-0000	Depn - Bulloo Park	DDCS	(121,351)	(121,351)
3370-0003	**BULLOO PARK**		**(241,351)**	**(241,351)**
3371-0003	**BULLOO RIVER WALKWAY**			
3371-2220-0000	Bulloo River Walkway Operations	DIS	(2,000)	(2,000)
3371-0003	**BULLOO RIVER WALKWAY**		**(2,000)**	**(2,000)**
3374-0003	**TOOMPINE PLAY AREA**			
3374-2220-0000	Toompine Play Area Operations	DIS	(2,000)	(2,000)
3374-2600-0000	Depn - Toompine Play Area	DDCS	(11,803)	(11,803)
3374-0003	**JOHN WAUGH PARK**		**(13,803)**	**(13,803)**
3375-0003	**JOHN WAUGH PARK**			
3375-2220-0000	John Waugh Park Operations	DIS	(190,000)	(190,000)
3375-2600-0000	Depn - John Waugh Park	DDCS	(45,805)	(45,805)
3375-0003	**JOHN WAUGH PARK**		**(235,805)**	**(235,805)**
3376-0003	**BICENTENNIAL PARK**			
3376-2220-0000	Bicenntennial Park Operations	DIS	(26,000)	(26,000)
3376-2600-0000	Depn - Bicentennial Park	DDCS	(55,549)	(55,549)
3376-0003	**BICENTENNIAL PARK**		**(81,549)**	**(81,549)**

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3377-0003	**BALDY TOP**			
3377-2220-0000	Baldy Top Operations	DCCS	(5,250)	(5,250)
3377-2600-0000	Depn - Baldy Top	DDCS	(4,157)	(4,157)
3377-0003	**BALDY TOP**		**(9,407)**	**(9,407)**
3378-0003	**OPALOPOLIS PARK EROMANGA**			
3378-2220-0000	Opalopolis Park Operations	DIS	(5,250)	(5,250)
3378-2600-0000	Depn - Opalopolis Park	DDCS	(1,321)	(1,321)
3378-0003	**OPALOPOLIS PARK EROMANGA**		**(6,571)**	**(6,571)**
3379-0003	**KNOT-O_SAURUS PARK EROMANGA**			
3379-2220-0000	Knot-o-saurus Park Operations	DIS	(5,250)	(5,250)
3379-2600-0000	Depn - Knot-o-saurus Park	DDCS	(7,753)	(7,753)
3379-0003	**KNOT-O_SAURUS PARK EROMANGA**		**(13,003)**	**(13,003)**
3380-0003	**COUNCIL LAND & BUILDINGS**			
3380-1500-0000	Gain on Land and Buildings for Resale	DDCS		
3380-1501-0000	Profit / (Loss) on Sale of Assets	DDCS		
3380-2100-0000	Land Sale Costs	CEO	(2,000)	(2,000)
3380-2330-0000	Council Properties Operating Exp	DCCS	(32,550)	(32,550)
3380-2600-0000	Depn - Council Buildings Other	DDCS	(99,829)	(99,829)
3380-0003	**COUNCIL LAND & BUILDINGS**		**(134,379)**	**(134,379)**
3385-0003	**PARKS & GARDENS**			
3385-2220-0000	Parks & Gardens Operating Expenses	DIS	(170,000)	(170,000)
3385-2600-0000	Depn - Parks Building	DDCS	(38,166)	(38,166)
3385-0003	**PARKS & GARDENS**		**(208,166)**	**(208,166)**
3390-0003	**PUBLIC TOILETS**			
3390-2220-0000	Public Toilets Operations	DIS	(52,500)	(52,500)
3390-0003	**PUBLIC TOILETS**		**(52,500)**	**(52,500)**
3300-0002	**INFRASTRUCTURE MAINTENANCE**		**(7,077,247)**	**(6,594,047)**
3400-0002	**BUSINESS OPPORTUNITIES**			
3400-0003	**DMR WORKS**			
3402-1258-0000	RMPC Contract	DIS	1,733,714	1,733,714
3402-2230-0000	RMPC Contract	DIS	(1,560,342)	(1,560,342)
3402-1260-0000	RMPC Contract - Resheeting	DIS		
3403-1275-0000	TIDS Revenue	DIS	-	-
3403-2200-0000	TIDS Expenses	DIS	-	-
3403-1276-0000	Adavale-Blackall Rd (TIDS)	DIS	530,863	530,863
3403-2201-0000	Adavale-Blackall Rd (TIDS)	DIS	(530,863)	(530,863)
3404-1280-0000	TIDS Adavale Blackall Rd Revenue	DIS		
3404-2200-0000	TIDS Adavale Blackall Rd Expenses	DIS		
3409-1281-0000	CN25602 25O Event DRFA Recon Program	DIS	3,770,139	3,770,139

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
3409-2301-0000	CN25602 25O Event DRFA Recon Program	DIS	(3,770,139)	(3,770,139)
3400-0003	**DMR WORKS**		**173,371**	**173,371**
3410-0003	**PRIVATE WORKS**			
3410-1500-0000	Private Works Revenue - No GST	DIS		
3410-1550-0000	Private Works Revenue	DIS	27,000	27,000
3410-2230-0000	Private Works Expenditure	DIS	(20,000)	(20,000)
3410-0003	**PRIVATE WORKS**		**7,000**	**7,000**
3420-0003	**CAR HIRE LEASE**			
3421-1201-0000	Car Hire Lease Revenue	DDCBD	16,000	16,000
3421-2301-0000	Car Hire Lease Expenditure	DDCBD	(6,367)	(6,367)
3420-0003	**CAR HIRE LEASE**		9,633	9,633
3400-0002	**BUSINESS OPPORTUNITIES**		**190,004**	**190,004**
3000-0001	**INFRASTRUCTURE**		**(8,627,259)**	**(8,144,059)**
4000-0001	**ENVIRONMENT & HEALTH**			
4100-0002	**PLANNING & DEVELOPMENT**			
4100-0003	**TOWN PLANNING - LAND USE & SURVEY**			
4100-1500-0000	Town Planning Fees	DDCS	5,000	5,000
4100-2220-0000	Town Planning Expenses	DDCS	(10,000)	(10,000)
4100-0003	**TOWN PLANNING - LAND USE & SURVEY**		**(5,000)**	**(5,000)**
4150-0003	**BUILDING CONTROLS**			
4150-1500-0000	Building Fees No GST	DDCS	1,000	1,000
4150-1501-0000	Building Fees - GST Applies	DDCS	30,000	30,000
4150-2220-0000	Building Expenses	DDCS	(60,000)	(60,000)
4151-1505-0000	Swimming Pool Inspection Fees	MGC		
4151-2225-0000	Swimming Pool Inspection Costs	MGC		
4150-0003	**BUILDING CONTROLS**		**(29,000)**	**(29,000)**
4100-0002	**PLANNING & DEVELOPMENT**		**(34,000)**	**(34,000)**
4200-0002	**WASTE MANAGEMENT**			
4200-0003	**GARBAGE COLLECTION**			
4200-1000-0000	Garbage Utility Charges	DDCS	475,230	475,230
4200-1005-0000	Garbage Charges - Interest	DDCS	4,200	4,200
4200-1085-0000	Garbage Pensioner Remission	DDCS	-	-
4200-1090-0000	Garbage Charges Writeoff and Refund	DDCS	(100)	(100)
4200-2220-0000	Garbage Operations	DIS	(176,000)	(176,000)
4220-2225-0000	Annual Kerbside Collection	DIS	(6,000)	(6,000)
4200-0003	**GARBAGE COLLECTION**		**297,330**	**297,330**

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
4250-0003	**LANDFILL OPERATIONS**			
4250-1500-0000	Landfill Fees Revenue	DIS	1,000	1,000
4250-2235-0000	Landfill Operations	DIS	(315,500)	(315,500)
4250-2600-0000	Depn - Landfill	DDCS	(52,941)	(52,941)
4250-0003	**LANDFILL OPERATIONS**		**(367,441)**	**(367,441)**
4200-0002	**WASTE MANAGEMENT**		**(70,111)**	**(70,111)**
4300-0002	**PEST MANAGEMENT & ANIMAL CONTROL**			
4300-0003	**PLANT PEST CONTROL**			
4300-2250-0000	Com. Combating Drought - Pest Weeds	DCCS		
4300-2290-0000	Plant Pest Control Expenses	DCCS	(30,000)	(30,000)
4300-0003	**PLANT PEST CONTROL**		**(30,000)**	**(30,000)**
4310-0003	**ANIMAL PEST CONTROL**			
4310-1000-0000	Wild Dog Special Levy	DDCS	242,405	242,405
4310-1080-0000	Wild Dog Levy Discount	DDCS		
4310-2235-0000	Wild Dog Coordinator Expenditure	DCCS	(201,075)	(201,075)
4310-2250-0000	Wild Dog Bonus Payments	DCCS	(5,000)	(5,000)
4310-2280-0000	DNR Precept - Barrier Fence	DCCS		
4312-1000-0000	Baiting Fee Reimbursements	DCCS		
4312-2260-0000	Syndicate Baiting Expense	DCCS	(244,712)	(244,712)
4313-2300-0000	2023 Council Exclusion Fence Subsidy	DCCS		
4313-2280-0000	2025 Council Exclusion Fence Subsidy	DCCS		
4310-0003	**ANIMAL PEST CONTROL**		**(208,382)**	**(208,382)**
4320-0003	**STOCK ROUTES & RESERVES MANAGEMENT**			
4320-1500-0000	Town Common Application Fees	DCCS	2,000	2,000
4320-1600-0000	Mustering / Supplement Fees	DCCS	2,500	2,500
4320-1700-0000	Sale of Stock (Animals)	DCCS		
4320-1800-0000	Reserve Fees	DCCS		
4320-2200-0000	Common Fence Repairs and Firebreaks	DCCS	(16,000)	(16,000)
4320-2220-0000	Stock Routes & Reserves Expenses	DCBD	(15,000)	(15,000)
4320-0003	**STOCK ROUTES & RESERVES MANAGEMENT**		**(26,500)**	**(26,500)**
4330-0003	**DOMESTIC ANIMAL CONTROL**			
4330-1300-0000	Animals Write-Off	DCBD		
4330-1400-0000	Animal Discounts	DCBD		
4330-1500-0000	Animal Control Fees	DCBD	15,000	15,000
4330-1700-0000	Animal Control Fines & Penalties	DCBD	1,000	1,000
4330-2220-0000	Animal Control Expenses	DCBD	(20,000)	(20,000)
4330-0003	**DOMESTIC ANIMAL CONTROL**		**(4,000)**	**(4,000)**
4340-0003	**TOWN COMMON - CATTLE**			
	Income	DCBD	-	-
	Expenditure	DCBD	-	-
4340-0003	**TOWN COMMON - CATTLE**			

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
4350-0003	**PRECEPT BARRIER FENCE**			
4350-1000-0000	State Government Barrier Fence Special Levy	DCBD	141,389	141,389
4350-2200-0000	Precept Barrier Fence Payment	DCBD	(141,486)	(141,486)
4350-0003	**PRECEPT BARRIER FENCE**		(97)	(97)
4300-0002	**PEST MANAGEMENT & ANIMAL CONTROL**		**(268,979)**	**(268,979)**
4500-0002	**ENVIRONMENT & HEALTH**			
4510-0003	**ENVIRONMENTAL PROTECTION**			
4510-2220-0000	Environmental Protection Expenses	DCBD	(28,000)	(28,000)
4510-0003	**ENVIRONMENTAL PROTECTION**		**(28,000)**	**(28,000)**
4520-0003	**HEALTH AUDITING & INSPECTION**			
4520-1400-0000	Health Licenses & Permits Revenue	MGC	3,500	3,500
4520-2230	**Health Operations**		**3,500**	**3,500**
4500-0002	**ENVIRONMENT & HEALTH**		**(24,500)**	**(24,500)**
4000-0001	**ENVIRONMENT & HEALTH**		**(397,590)**	**(397,590)**
5000-0001	**COMMUNITY SERVICES**			
5100-0002	**COMMUNITY DEVELOPMENT**			
5120-0003	**COMMUNITY FACILITIES SWIMMING POOLS**			
5120-2220-0000	Quilpie Swimming Pool Operations	DCBD	(427,079)	(427,079)
5120-2330-0000	Quilpie Swimming Pool Repairs & Mtc	DCBD	(65,000)	(65,000)
5120-2600-0000	Depn - Swimming Pool Structures	DCBD	(95,308)	(95,308)
5125-2220-0000	Eromanga Swimming Pool Opt & Maint	DCBD		
5125-2230-0000	Eromanga Swimming Pool Repairs & Mtc	DCBD	(146,618)	(146,618)
5125-2600-0000	Depn - Eromanga Swimming Pool	DDCS	(26,018)	(26,018)
5120-0003	**COMMUNITY FACILITIES SWIMMING POOLS**		**(760,023)**	**(760,023)**
5150-0003	**COMMUNITY FACILITIES - SHIRE HALLS**			
5150-1500-0000	Shire Halls - Revenue	DCBD	3,000	3,000
5150-2220-0000	Shire Hall Operations	DCBD	(66,845)	(66,845)
5150-2330-0000	Shire Halls Repairs & Maintenance	DCBD	(135,555)	(135,555)
5150-2600-0000	Depn - Shire Halls	DDCS	(228,392)	(228,392)
5150-0003	**COMMUNITY FACILITIES - SHIRE HALLS**		**(427,792)**	**(427,792)**
5160-0003	**CHILD CARE CENTRE**			
5160-2500-0000	Council Grant		**(36,828)**	**(36,828)**
5160-0003	**CHILD CARE CENTRE**		**(36,828)**	**(36,828)**
5170-0003	**RECREATION FACILITIES**			
5170-2220-0000	Recreational Facilities Operating Expenses	DCCS	(15,000)	(15,000)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
5170-2230-0000	Recreational Facilities Repairs & Maintenance	DCCS	(2,500)	(2,500)
5170-2250-0000	All Sports Building	DCCS	(4,000)	(4,000)
5170-2330-0000	Adavale Sport & Rec Grounds	DCCS	(20,000)	(20,000)
5170-2340-0000	Eromanga Rodeo & Race Grounds	DCCS	(25,000)	(25,000)
5170-2350-0000	Toompine Shooting Facility	DCCS	(4,400)	(4,400)
5170-2600-0000	Depn - Recreational Facilities	DDCS	(232,726)	(232,726)
5170-0003	**RECREATION FACILITIES**		**(303,626)**	**(303,626)**
5180-0003	**TOWN DEVELOPMENT**			
5180-2820-0000	Town Development - Eromanga	CEO	-	-
5180-2830-0000	Town Development - Adavale	CEO	-	-
5180-2840-0000	Town Development - Toompine	CEO	-	-
5180-0003	**TOWN DEVELOPMENT**		**-**	**-**
5190-0003	**COMMUNITY DEVELOPMENT**			
5190-1150-0000	Community Bus Income	DCCS	7,500	7,500
5190-1160-0000	Community Event - Ticket Sales	DCCS	-	-
5190-1210-0000	Grant - National Aust. Day Council	DCCS	15,000	15,000
5190-1220-0000	Grant - NAIDOC Week	DCCS	-	-
5190-1230-0000	Grant - Celebrating Multicultural Qld	DCCS	-	-
5190-2100-0000	Community Support Activities & Events	DCCS	(47,700)	(47,700)
5190-2320-0000	Community Celebrations	DCCS	(60,000)	(60,000)
5190-2500-0000	Council Community Grants	DCCS	(53,000)	(53,000)
5190-2840-0000	Quilpie Street Development	DCCS		
5190-0003	**COMMUNITY DEVELOPMENT**		**(138,200)**	**(138,200)**
5100-0002	**COMMUNITY DEVELOPMENT**		**(1,666,469)**	**(1,666,469)**
5200-0002	**AGED SERVICES**			
5220-1200-0000	Aged Peoples Accommodation Rent	DCCS	132,600	132,600
5220-1210-0000	Aged Peoples Housing - Other Income	DCCS		
5220-2220-0000	Aged Peoples Accommodation O&M	DCCS	(121,500)	(121,500)
5220-2240-0000	Gyrica Gardens Rec Centre - Ops / Mt	DCCS	(18,500)	(18,500)
5220-2600-0000	Depn - Aged Accom Building	DDCS	(152,386)	(152,386)
5200-0002	**AGED SERVICES**		**(159,786)**	**(159,786)**
5225-0002	**HOUSING**			
5225-1200-0000	Rent - Housing	DCCS	691,218	691,218
5225-1210-0000	Housing - Other Income	DCCS		
5225-2220-0000	Housing Operating Expenses	DCCS	(65,000)	(65,000)
5225-2230-0000	Housing - Repairs & Maintenance	DCCS	(354,711)	(354,711)
5225-2600-0000	Depn - Housing	DDCS	(473,585)	(473,585)
5225-0002	**HOUSING**		**(202,078)**	**(202,078)**
5200-0002	**AGED SERVICES & HOUSING**		**(361,864)**	**(361,864)**
5300-0003	**COMMUNITY HEALTH PROMOTIONS**			
5300-1100-0000	Grant - Health Promotions Officer	DCCS	75,000	75,000

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
5300-1150-0000	South West Primary Care Pilot Funding	DCCS	67,480	67,480
5300-2020-0000	National Dis. Ins. Scheme Officer	DCCS	(112,000)	(112,000)
5300-2200-0000	Heart of Australia Bus Visit	DCCS	(30,000)	(30,000)
5300-2240-0000	Health Promotions Officer Activities	DCCS	(229,875)	(229,875)
5300-2810-0000	South West Primary Care Pilot Expenses	DCCS	(67,480)	(67,480)
5300-0003	**COMMUNITY HEALTH PROMOTIONS**		**(296,875)**	**(296,875)**
5300-0003	**COMMUNITY HEALTH**		**(296,875)**	**(296,875)**
5400-0003	**COMMUNITY SERVICES ADMINISTRATION**			
5400-2220-0000	Community Services Admin Operating Expenses	DCCS	(559,512)	(559,512)
5400-0003	**COMMUNITY SERVICES ADMINISTRATION**		**(559,512)**	**(559,512)**
5400-0003	**COMMUNITY SERVICES SUPPORT**		**(559,512)**	**(559,512)**
5600-0002	**ARTS & CULTURE**			
5610-0003	**MUSEUMS**			
5610-2220-0000	Eromanga Living History Centre O&M	DCCS	(13,000)	(13,000)
5610-2230-0000	Museum Operations & Maintenance	DCCS	(5,000)	(5,000)
5610-2240-0000	Powerhouse Museum Operations	DCCS	(4,500)	(4,500)
5610-2250-0000	Railway / Local History	DCCS	(10,000)	(10,000)
5610-2260-0000	Eromanga Natural Hist. Museum Costs	DCCS	(80,900)	(80,900)
5610-2600-0000	Depn - Museum	DDCS	(303,897)	(303,897)
5610-0003	**MUSEUMS**		**(417,297)**	**(417,297)**
5630-0003	**REGIONAL ARTS DEVELOPMENT FUNDING**			
5630-1100-0000	Grant - RADF	DCCS	26,250	26,250
5630-2190-0000	RADF Grant Expenditure	DCCS	(30,000)	(30,000)
5630-0003	**REGIONAL ARTS DEVELOPMENT FUNDING**		**(3,750)**	**(3,750)**
5600-0002	**ARTS & CULTURE**		**(421,047)**	**(421,047)**
5700-0002	**LIBRARY SERVICES**			
5710-1100-0000	Grant - Library Operating Revenue	DCCS	3,000	3,000
5710-1110-0000	Grant - Strategic Priorities Grant	DCCS		
5710-1120-0000	Grant - First Five Forever Program	DCCS	3,000	3,000
5710-1130-0000	Grant - Library Resourcing	DCCS	20,000	20,000
5710-1150-0000	Grant - Community Cohesion Program	DCCS	-	-
5710-1600-0000	Library Fees & Charges Revenue	DCCS	500	500
5710-2120-0000	First Five Grant - Library Exp	DCCS	(3,000)	(3,000)
5710-2220-0000	Library Operating Expenses	DCCS	(203,840)	(203,840)
5710-2330-0000	Library Repairs & Maintenance Expens	DCCS	(6,000)	(6,000)
5710-2600-0000	Depn - Library	DDCS	(22,355)	(22,355)
5711-1130-0000	Grant - Centrelink Access Point	DCCS	7,800	7,800
5711-1131-0000	Grant - Regional Tech Hub	DCCS	-	-
5711-2115-0000	Grant - Regional Tech Hub expenses	DCCS	-	-

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
5700-0002	**LIBRARY SERVICES**		**(200,895)**	**(200,895)**
5750-0002	**DISASTER MANAGEMENT SERVICES**			
5750-1100-0000	Grant - Get Ready Queensland	CEO	6,780	6,780
5750-1120-0000	CDO Category A - QRA Funding	CEO		
5750-1130-0000	CDO Category B - QRA Funding	CEO		
5750-1135-0000	Category C - Community Recovery Fund	CEO	-	-
5750-1136-0000	Cat C - Community Health & Wellbeing Package	CEO	-	-
5750-1140-0000	Coordinated Emergency Fodder Support	CEO		
5750-1150-0000	Emergency Fencing Restitution Program	CEO	27,800,000	27,800,000
5750-2020-0000	Get Ready Qld Exp	CEO	(6,780)	(6,780)
5750-2220-0000	Disaster Management Operations	CEO	-	-
5750-2300-0000	CDO Cat A Emergency Assistance	CEO		
5750-2400-0000	CDO Cat B Protection of General Public	CEO		
5750-2450-0000	Cat C Community Recovery Fund Expenses	CEO		
5750-2451-0000	Cat C - Community Health & Wellbeing Package	CEO	-	-
5750-2500-0000	Coordinated Emergency Fodder Support	CEO		
5750-2550-0000	Emergency Fencing Restitution Program	CEO	**(27,800,000)**	**(27,800,000)**
5761-1500-0000	Program Administration Reimbursement	CEO	**317,860**	**317,860**
5761-2300-0000	Program Administration Expenses	CEO	**(317,860)**	**(317,860)**
5762-1100-0000	Grant - QRRRP Stream 3	CEO	**1,277,500**	**1,277,500**
5762-2300-0000	QRRRP Program	CEO	**(1,277,500)**	**(1,277,500)**
5750-0002	**DISASTER MANAGEMENT SERVICES**		**-**	**-**
5800-0002	**PUBLIC SERVICES**			
5810-0003	**STATE EMERGENCY SERVICES**			
5810-1140-0000	Grant - QLD Emergency Services Funds	WHS	20,000	20,000
5810-2220-0000	Emergency Services Operations	WHS	(20,000)	(20,000)
5810-2600-0000	Depn - SES	WHS	(19,134)	(19,134)
5810-0003	**STATE EMERGENCY SERVICES**		**(19,134)**	**(19,134)**
5820-0003	**TELEVISION**			
5820-2230-0000	TV Maintenance & Repairs	DCCS	(25,000)	(25,000)
5820-2600-0000	Depn - Satellite TV	DDCS	(3,067)	(3,067)
5820-0003	**TELEVISION**		**(28,067)**	**(28,067)**
5830-0003	**CEMETERIES**			
5830-1500-0000	Burial Fees	DCBD	4,000	4,000
5830-1510-0000	Grave Reservation Fee	DCBD	-	-
5830-2220-0000	Cemeteries Operations	DCBD	(36,000)	(36,000)
5830-2230-0000	Cemeteries Maintenance	DCBD	(3,000)	(3,000)
5830-2600-0000	Depn - Cemeteries Building	DDCS	(2,738)	(2,738)
5830-0003	**CEMETERIES**		**(37,738)**	**(37,738)**
5840-0003	**EROMANGA STATE SCHOOL FACILITY**			
5840-2500-0000	Eromanga State School Facility Op Expenses	DCCS	-	-
5840-2600-0000	Depn - Eromanga State School Facility	DDCS	(26,462)	(26,462)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
5840-0003	**EROMANGA STATE SCHOOL FACILITY**		(26,462)	(26,462)
5800-0002	**PUBLIC SERVICES**		**(312,296)**	**(312,296)**
5000-0001	**COMMUNITY SERVICES**		**(3,618,063)**	**(3,618,063)**
6000-0001	**HUMAN RESOURCES**			
6100-0002-0000	**PAYROLL SERVICES**			
6100-2200-0000	Payroll Operating Expenses	MHR	(107,000)	(107,000)
6100-0002-0000	**PAYROLL SERVICES**		**(107,000)**	**(107,000)**
6200-0002-0000	**HUMAN RESOURCES**			
6200-1100-0000	Staff Deductions - Well Being Checks	MHR	3,000	3,000
6200-1200-0000	Staff Deductions - Staff Functions	MHR	500	500
6200-2040-0000	Human Resource Expenses	MHR	(713,265)	(713,265)
6200-2090-0000	Council Gym Membership Program - 20%	MHR	(7,600)	(7,600)
6200-0002-0000	**HUMAN RESOURCES**		**(717,365)**	**(717,365)**
6300-0002-0000	**TRAINING & DEVELOPMENT**			
6300-2000-0000	Staff Training & Development - Wages	MHR		
6300-2070-0000	Staff Training & Development	MHR	(142,000)	(142,000)
6300-2300-0000	Training & Development Operating costs	MHR	(49,000)	(49,000)
6300-0002-0000	**TRAINING & DEVELOPMENT**		**(191,000)**	**(191,000)**
6000-0001	**HUMAN RESOURCES**		**(1,015,365)**	**(1,015,365)**
7100-0001	**ECONOMIC DEVELOPMENT & TOURISM**			
7100-0002	**ECONOMIC DEVELOPMENT & PROMOTION**			
7100-2100-0000	Economic Development	DDCBD	(341,587)	(398,587)
7100-2120-0000	Economic Dev Training and Conferences	DCCS	(5,000)	(5,000)
7100-2130-0000	Opal Fossicking Area	DCCS	(5,000)	(5,000)
7100-2140-0000	Subscriptions and Memberships	DCCS	(15,000)	(15,000)
7100-2150-0000	Tourism Development	DCCS		
7100-0002	**ECONOMIC DEVELOPMENT & PROMOTION**		**(366,587)**	**(423,587)**
7200-0002	**VISITOR INFORMATION CENTRE**			
7200-1100-0000	Grant - Accessible Tourism Elevate Fund	DCCS		
7200-1150-0000	Grant - Building Bush Tourism	DCCS		
7200-1500-0000	Visitors Info Centre Sales	DCCS	32,000	32,000
7200-1505-0000	VIC - Quilpeta Sales	DCCS	26,000	26,000
7200-1510-0000	VIC Gallery Sales (GST Free)	DCCS	10,000	10,000
7200-1515-0000	VIC Gallery Sales (GST)	DCCS	-	-
7200-1520-0000	Visitors Information Centre Donation	DCCS	1,500	1,500
7200-1530-0000	Bus Tour Fees	DCCS	3,000	3,000
7200-2000-0000	VIC - Wages	DCCS	(250,500)	(250,500)
7200-2110-0000	VIC - Exhibitions and Events	DCCS	(10,000)	(10,000)

APPENDIX A: Revenue and Expenditure Report

For the Year Ended 30 June 2027

		Resp. Off	2026-27 Adopted Budget	2026-27 Amended Budget
7200-2120-0000	VIC - Tourism Promotion	DCCS	(60,000)	(60,000)
7200-2130-0000	VIC - Bus Tour	DCCS		
7200-2220-0000	VIC Operating Expenses	DCCS	(83,500)	(83,500)
7200-2230-0000	VIC - Repairs & Maintenance	DCCS	(47,250)	(47,250)
7200-2510-0000	Artist Payments - Sales (GST Excl)	DCCS	(8,000)	(8,000)
7200-2515-0000	Artist Payments - Sales (GST Incl)	DCCS	(2,000)	(2,000)
7200-2600-0000	Depn - VIC	DDCS	(52,760)	(52,760)
7200-2710-0000	Grant - Accessible Tourism Elevate Fund	DCCS		
7200-2720-0000	Grant - Building Bush Tourism	DCCS		
7201-1500-0000	NP Camping Permits	DCCS	100	100
7200-0002	**VISITOR INFORMATION CENTRE**		**(441,410)**	**(441,410)**
7300-0002	**TOURISM EVENTS & ATTRACTIONS**			
7300-2100-0000	EVENT - Major Events Promotion	DCCS	(15,000)	(15,000)
7300-1100-0000	Grant - Tourism Events	DCCS		
7300-2150-0000	Tourism Development	DCCS	(59,000)	(59,000)
7300-2200-0000	Events - Tourism Events	DCCS	(99,250)	(99,250)
7300-0002	**TOURISM EVENTS & ATTRACTIONS**		**(173,250)**	**(173,250)**
7100-0001	**ECONOMIC DEVELOPMENT & TOURISM**		**(981,247)**	**(1,038,247)**
	PROFIT / (LOSS)		**55,923,483**	**57,097,682**

FOR INFORMATION PURPOSES ONLY

APPENDIX B: Special Projects (Operating Expenses)

SPECIAL PROJECTS	Responsible Officer	2026/27 Budget	2026/27 Amended Budget
Executive Services			
Special Projects	CEO	80,000	120,000
Grant support service	CEO	57,720	57,720
Media & Communications			
Corporate Website	DCS	35,000	35,000
Governance			
Planning Scheme Review	DCS	50,000	50,000
Local Law Review	DCS	30,000	30,000
Customer Service			
AI Customer Service	DCS	66,000	66,000
Finance & Administration			
Enterprise Management System	DCS	500,000	500,000
Infrastructure			
Contribution to SWQROC Graduate Engineer Program	DIS	30,000	30,000
Sewerage pump station(SPS) review and design including assessment of catchment for all 4 SPS, rationalisation of sewer connections and testing of sewer lines	DIS	60,000	60,000
Purchase of fireworks	DDIS	15,000	15,000
Research Linkage Project with Royal Melbourne Institute of Technology	DIS	10,000	10,000
Community Services			
Develop a Masterplan for the Quilpie Hall	DCBD	20,000	20,000
Develop a Masterplan for the Eromanga Rodeo Grounds	DCBD	10,000	10,000
Quilpie Cemetery Plaque Project (Unmarked Graves)	DCBD	5,000	5,000
Bulloo Park Masterplan	DCBD	15,000	15,000
Economic Development & Tourism			
Economic Development Strategy	DDCBD	20,000	20,000
Business Innovation Project - Round 5	DDCBD	50,000	140,000
TV Retransmission shutdown project	DDCBD	100,000	100,000
Powerhouse engine and collection rehousing	DDCBD	30,000	30,000
Human Resources			
Employer Branding Project (Carry-forward Project)	EMPS	31,500	31,500
Position Description Review Project	EMPS	50,000	50,000
Values Signage	EMPS	5,000	5,000
Photography and video for corporate purposes	EMPS	7,500	7,500
Total allocated to Special Projects		**$ 1,277,720**	**$ 1,407,720**

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2026/27 Capital Expenditure Budget

PROJECT DETAILS				CAPEX PROGRAM			FINANCIAL YEAR BUDGET 2026/27					
Project Description	Type	RO	Comments	Estimated WIP June 2026	Project Budget 2026/27	Total Project Budget	Project Budget	Council Contribution	Asset Sales / Trades	Loans	Reserves	Grants / Subsidies/ Contributions
Multi year project - Rural Residential Estate	N	CEO		223,590	4,124,215	4,347,805	4,124,215	1,496,410				2,627,805
Carry over project - Strategic Land purchases	N	CEO		25,730	174,270	200,000	174,270	174,270				
Industrial land subdivision	N	CEO	Estimate		250,000	250,000	250,000	250,000				
Sale of Industrial Blocks	N	CEO	Estimate			0	-	(100,000)	100,000			
Sale of Council Housing	N	CEO	Estimate			0	-	(150,000)	150,000			
				249,320	**4,548,485**	**4,797,805**	**4,548,485**	**1,670,680**	**250,000**	**-**	**-**	**2,627,805**
Buildings & Structures												
Multi year project - Eromanga Natural History Museum (ENHM) - Stage 3	N	CEO	Construction of Stage 3 of the Eromanga Naural History Museum. This is a Multi-year project.	1,000	17,799,000	17,800,000	17,799,000	2,999,000				14,800,000
Deferred **- *Carry-over project* -** Gyrica Housing Refurbishment Unit 3	R	DIS	Refurbishment (when vacated) to be disability accessible.	388	-	388	-	-				
Deferred **- *Carry-over project* -** Gyrica Housing Refurbishment Unit 4	R	DIS	Refurbishment (when vacated) to be disability accessible.	1,363	-	1,363	-	-				
Carry-over project - Eromanga Pool Refurbishment	R	DDIS			38,579	38,579	38,579	38,579				
Council Housing Refurbishments	R	DIS	Annual allocation to cover improvements any Council house or unit – as required or when vacated (approximately 50 properties)	-	294,000	294,000	294,000	294,000				
Gyrica Housing Refurbishments	R	DIS	Annual allocation to cover improvements to any Gyrica Gardens unit - as required or when vacated (17 units)	-	100,000	100,000	100,000	100,000				
Carry-over project - Garage, carport & fencing - 14 Donald Street, Eromanga	N	DIS		108,743	9,000	117,743	9,000	9,000				
Carry-over project - Garage, carport & fencing - 16 Donald Street, Eromanga	N	DIS		3,683	3,000	6,683	3,000	3,000				
Multi year project - Child Care Centre	N	CEO	Commence with detailed design in 2025/26. Multi-year project. Construction of the Child Care Centre subject to external funding application and approval.	-	3,150,000	3,150,000	3,150,000	150,000				3,000,000
Carry-over project - Toilet at Cemetery	N	DDIS	Install donated structure, install septic tank and ancillary works		30,000	30,000	30,000	30,000				-
Carry-over project - Community Services Storage	R	DDIS		8,804	31,196	40,000	31,196	31,196				
Carry-over project - Depot Office redesign	N	CEO	Workshop and Office	9,677	79,323	89,000	79,323	79,323				-
Carry-over project - Quilpie Community Energy Upgrade Project	N	CEO	Solar panel power generation systems for 3 Council buildings.	-	154,163	154,163	154,163	77,082				77,081
Multi year project - Powerhouse House Development	N	CEO	Stage 2 and 3 - Subject to external funding approval		6,387,944	6,387,944	6,387,944	385,488				6,002,456
Gyrica Gardens extension	N	CEO	Design then seek funding for extension		250,000	250,000	250,000					250,000
Quilpie Pool Shade	R	DIS	Estimated cost of replacement		180,000	180,000	180,000	180,000				
Cricket Pitch cover	R	DIS	Replacement of cover		15,000	15,000	15,000	15,000				
Quilpie Pool Roof	R	DIS	Estimated cost of replacement		50,000	50,000	50,000	50,000				
Admin Office Front Door	N	DDIS	Supply, install and commission new automatic door		20,000	20,000	20,000	20,000				
				133,658	**28,591,205**	**28,724,863**	**28,591,205**	**4,461,668**	**-**	**-**	**-**	**24,129,537**
Other Infrastructure												
Carry-over project - Entrance to Bulloo Park	N	DIS		-	30,000	***30,000***	30,000	30,000				

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2026/27 Capital Expenditure Budget

PROJECT DETAILS				CAPEX PROGRAM			FINANCIAL YEAR BUDGET 2026/27					
Project Description	Type	RO	Comments	Estimated WIP June 2026	Project Budget 2026/27	Total Project Budget	Project Budget	Council Contribution	Asset Sales / Trades	Loans	Reserves	Grants / Subsidies/ Contributions
Carry-over project - Toompine Airstrip – Secure and Safer Runway with Perimeter Fencing	N	DIS			4,200	***4,200***	4,200	4,200				
Carry-over project **-** Baldy Top Walking Path	N	DDIS	Footings for bridges and installation of pathways	397,339	102,661	***500,000***	102,661	102,661				
Carry-over project **-** Bob Young Memorial Park Upgrade	U	CEO	Stage 1 of the Brolga Street Masterplan	30,037	679,963	***710,000***	710,000					710,000
Carry-over project - Administration Building - External Paint	R	DIS	External painting of Administration Building to refresh and moderise exterior.	6,000	19,000	***25,000***	19,000	19,000				
Carry-over project **-** Administration Building - Stage 2 - Front Office Garden	R	DIS	Complete garden areas in front of the Administration Building based on an approved design.	-	75,000	***75,000***	75,000	75,000				
Carry-over project **-** Knot-a-Saurus Park footpath	N	DIS	Eromanga Service Request - concrete path (maybe curved) to link from bridge area to the semi circular pathway.	-	12,000	***12,000***	12,000	12,000				
Carry-over project - Install Automatic Watering Systems - Various Locations	N	DDIS	Gyrica Gardens, Between VIC and CWAATSICH, Median Strips Buln Buln Street	-	65,000	***65,000***	65,000	65,000				
Carry-over project **-** Quilpie Cemetery Improvements	N	DDIS	Sign, Automatic Watering System, new fence, upgrade gardens, fix all around graves	-	110,000	***110,000***	110,000	110,000				
Carry-over project - Install playgound at Adavale	N	DIS	Install old Mulga Mates Playground at Adavale Sport & Recreation Grounds including Install and including loose fill softfall.	-	30,000	***30,000***	30,000	30,000				
Carry-over project **-** Sealing wash bay approach and install silt trap	N	DDIS	Concrete a sloped section with flat/curved bottom (for cleaning purposes) to allow vehicles (body trucks and utes) to reverse onto enough to allow better drainage of water and debris when washing trays of vehicles.	-	190,000	***190,000***	190,000	190,000				
Carry-over project **-** Install fireproof battery collection boxes	N	DIS	The project will install permanent fireproof battery collection boxes at four waste facilities to safety manage problem batteries and includes community awareness activities about the new collection points.	53,625	46,375	***100,000***	46,375	9,276				37,099
Multi year project - Rest Area - Diamantina Development Road	N	DIS	Construct a rest area on Diamantina Development Road next to intersection with Kyabra Road - subject to external funding		2,300,000	***2,300,000***	2,300,000	460,000				1,840,000
Stand pipe at Wash Bay	N	DDIS			90,000	***90,000***	90,000	90,000				
Green Waste concrete processing bay	N	DDIS	Design and construction of a concrete reen waste processing bay		220,000	***220,000***	220,000	68,730				151,270
Administration Building - Internal Paint	N	DDIS	Internal painting of Administration Building		33,000	***33,000***	33,000	33,000				
Eromanga Rodeo Grounds Ablution Block	N	DDCBD	Construct of a new ablution Block at the Eromanga Sports Complex (QSC277-10-26)		174,000	***174,000***	174,000	40,000				134,000
				487,001	**4,181,199**	**4,668,200**	**4,211,236**	**1,338,867**	**-**	**-**	**-**	**2,738,369**
Plant & Equipment												
Carry-over project **-** Replace plant 1122 - Toyota Prado	PR	DDIS	Due for replacement.		90,000	***90,000***	90,000	90,000				
Carry-over project - Replace Unit 1117 Hilux	PR	DDIS	Due for replacement.		94,000	***94,000***	94,000	94,000				
Carry-over project - Replace Unit 1118 Hilux	PR	DDIS	Due for replacement.		94,000	***94,000***	94,000	94,000				
Carry-over project - Replace Unit 1119 Hilux	PR	DDIS	Due for replacement.		68,000	***68,000***	68,000	68,000				

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2026/27 Capital Expenditure Budget

PROJECT DETAILS				CAPEX PROGRAM			FINANCIAL YEAR BUDGET 2026/27					
Project Description	Type	RO	Comments	Estimated WIP June 2026	Project Budget 2026/27	Total Project Budget	Project Budget	Council Contribution	Asset Sales / Trades	Loans	Reserves	Grants / Subsidies/ Contributions
Carry-over project - Replace Unit 1120 Hilux	PR	DDIS	Due for replacement.		68,000	***68,000***	68,000	68,000				
Carry-over project - Replace Unit 1121 Hilux	PR	DDIS	Due for replacement.		68,000	***68,000***	68,000	68,000				
Carry-over project - Replace Unit 1113 Toyota Prado GX Wagon	PR	DDIS	Due for replacement.		90,000	***90,000***	90,000	90,000				
Carry-over project - Replace Unit 1116 Toyota Prado GX Wagon	PR	DDIS	Due for replacement.		90,000	***90,000***	90,000	90,000				
Carry-over project - Replace Unit 1141 Nissan Xtrail Wagon (second-hand)	PR	DDIS	Due for replacement.		60,000	***60,000***	60,000	60,000				
Carry-over project - 2x 2 Bed Sleeper with ensuite, 1x Driller Kitchen /crib/Bathroom/Laundry unit and 1x Crib/Bathroom/Office	PR	DDIS	To be delivered in Sept/Oct 2026		500,000	***500,000***	500,000	500,000				
Replace plant 1127 - Toyota Hilux	PR	DDIS			70,000	***70,000***	70,000	70,000				
Replace plant 1128 - Toyota Hilux - Xtra Cab ute	PR	DDIS			80,000	***80,000***	80,000	80,000				
Replace plant 1136 - Ford Ranger - Dual Cab ute	PR	DDIS			90,000	***90,000***	90,000	90,000				
Replace plant 1139 - Ford Ranger - Dual Cab ute	PR	DDIS			90,000	***90,000***	90,000	90,000				
Replace plant 1155 - Triton 2wd Single cab (Second Hand)	PR	DDIS			80,000	***80,000***	80,000	80,000				
NEW - WH&S/ Stores Ute	PN	DDIS			50,000	***50,000***	50,000	50,000				
Replace plant 1122 - Toyota Prado GXL Wagon	PR	DDIS			120,000	***120,000***	120,000	120,000				
Replace plant 1131 - Ford Everst Trend Wagon	PR	DDIS			90,000	***90,000***	90,000	90,000				
Replace plant 1132 - Ford Everst Trend Wagon	PR	DDIS			90,000	***90,000***	90,000	90,000				
Replace plant 1138 - Toyota Prado GXL Wagon	PR	DDIS			120,000	***120,000***	120,000	120,000				
Replace plant 2200 - Mack Agitator	PR	DDIS			20,000	***20,000***	20,000	20,000				
Replace plant 3402 - Komatsu WA320PZ loader	PR	DDIS			400,000	***400,000***	400,000	400,000				
Replace plant 3804 - Caterpillar 301.5 Excavator	PR	DDIS			50,000	***50,000***	50,000	50,000				
Replace plant 4005 - EGO Electric Zero turn mower	PR	DDIS			15,000	***15,000***	15,000	15,000				
Replace plant 181 - Bitumen Sprayer Tank	PR	DDIS			30,000	***30,000***	30,000	30,000				
NEW - Trailers	PN	DDIS			10,000	***10,000***	10,000	10,000				
Replace plant 316 -Profiler (Hydropower)	PR	DDIS			50,000	***50,000***	50,000	50,000				
Hook Truck Tipper Body	PN	DDIS			35,000	***35,000***	35,000	35,000				
Water Tank for Hook Truck	PN	DDIS			60,000	***60,000***	60,000	60,000				
Mobile Horizontal Waste Shredder	PN	DDIS			488,730	***488,730***	488,730	40,000				448,730
Rotating grab/grapple bucket	PN	DDIS			60,000	***60,000***	60,000	6,000				54,000
Sundry plant	PR	DDIS			15,000	***15,000***	15,000	15,000				
Sale of Plant						-	-	(404,090)	404,090			
				-	**3,335,730**	**3,335,730**	**3,335,730**	**2,428,910**	**404,090**	**-**	**-**	**502,730**
Road Infrastructure												
Quilpie Aerodrome Pavement Reconstruction	R	DIS			12,000,179	**12,000,179**	12,000,179	392,804				11,607,375
Carry-over project - Brolga Street - reseal carparking lanes	R	DIS			235,950	**235,950**	235,950	235,950				
Carry-over project - Dukamurra St Widen (Eastern)	R	DIS	At intersection with Galah Street		20,000	**20,000**	20,000	20,000				
Carry-over project - Quarrion Street - spoon drain	N	DIS	Drainage improvements		50,000	**50,000**	50,000	50,000				
Carry-over project - Footpaths - remaining stage 1 at the caravan park, including upgrade to caravan park driveway	N	DIS			70,000	**70,000**	70,000	70,000				
Deferred from FY26 - Adavale Charleville Road Sealing	N	DIS	Seal the 1070m long section from Ch 47,030 - Ch 48,100 (Marinalla Park Cap Rock Seal Works - to width of 6m)	195	244,845	**245,040**	244,845	244,845				
Carry-over project - Keeroongooloo Road Seal	N	DIS	Seal 18.7 km, 4 m width	-	1,182,000	**1,182,000**	1,182,000	1,182,000				
Carry-over project - Keeroongooloo Road - Heavy Formation Grade	R	DIS	Heavy Formation Grade - 15.7 km and top up for sealing works		686,250	**686,250**	686,250	686,250				
Ingeberry Road (Ch53.76 to 53.78; Ch 54.68 to 53.70; Ch 55.80 to 55.82; Ch 54.39 to 54.41) 4 locations	R	DIS	concrete ratwalls		14,000	**14,000**	14,000	14,000				

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2026/27 Capital Expenditure Budget

PROJECT DETAILS				CAPEX PROGRAM			FINANCIAL YEAR BUDGET 2026/27					
Project Description	Type	RO	Comments	Estimated WIP June 2026	Project Budget 2026/27	Total Project Budget	Project Budget	Council Contribution	Asset Sales / Trades	Loans	Reserves	Grants / Subsidies/ Contributions
Tobermory Road (Ch 18.66 to 18.68; Ch 18.70 to 18.72; Ch 18.760 to 18.785; Ch 44.16 to 47.18; Ch 44.50 to 44.52) 5 locations	R	DIS	concrete ratwalls		15,000	**15,000**	15,000	15,000				
Tobermory Road (Ch.76.81 on Bowalli Creek) 1 location	R	DIS	concrete floodway		120,000	**120,000**	120,000	120,000				
Congie Road (Ch 23.420 to 23.455; Ch 27.96 to 28.00 and Ch 32.58 to 32.62) 3 locations	R	DIS	concrete ratwalls		22,000	**22,000**	22,000	22,000				-
Arronfield Road (Ch 24.60 to 24.90 and Ch 38.80 to Ch 39.25) 2 locations	R	DIS	concrete ratwalls		15,000	**15,000**	15,000	15,000				
Ray Road (Ch 8.03 to 8.04; 8.05 to 8.06; Ch 12.86 to 12.89; Ch 12.89 to 12.95) 4 locations	R	DIS	concrete ratwalls		22,000	**22,000**	22,000	22,000				
Cheepie Adavale Road (Ch 53.11 to 53.14; Ch 53.32 to 53.35 and Ch 53.56 to 53.59) 3 locations	R	DIS	concrete ratwalls, stabilisation & sealing		100,000	**100,000**	100,000	-				100,000
Big Creek Road (Ch 5.82 to 5.94; Ch 26.85 to 26.87 and Ch 26.92 to 26.94) 3 locations	R	DIS	concrete ratwalls, stabilisation & sealing		100,000	**100,000**	100,000	-				100,000
Deferred to FY28 - Coonaberry Creek Road (3 locations TBC)	R	DIS	concrete ratwalls, stabilisation & sealing		-	**-**	-	-				-
Deferred to FY28 - Mulianna Road (3 locations TBC)	R	DIS	concrete ratwalls, stabilisation & sealing		-	**-**	-	-				-
Napoleon Road (Ch 8.60 to 8.63) 1 location	R	DIS	concrete ratwalls		7,000	**7,000**	7,000	7,000				
Old Thargomindah Road (Ch 8.58 to 8.60; 13.565 to 13.600; Ch 16.82 to 16.84 and Ch 43.80 to 44.00) 4 locations	R	DIS	concrete ratwalls & stabilisation only		120,000	**120,000**	120,000	120,000				
Deferred to FY28 - Trinidad Road (2 locations TBC)	R	DIS	concrete ratwalls & stabilisation only		-	**-**	-	-				
Wareo Road (Ch 0.47 to 0.50; Ch 11.260 to Ch 11.285) 2 locations	R	DIS	concrete ratwalls, stabilisation & sealing		70,000	**70,000**	70,000	17,599				52,401
Adavale Black Road (Ch 62.640 to 62.680)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000					80,000
Adavale Black Road (Ch 63.050 to 63.080)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000					80,000
Adavale Black Road (Ch 64.110 to 64.130)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000					80,000
Humeburn Road (Ch 10.160 to 10.185)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000					80,000
Humeburn Road (Ch 37.589 to 37.614)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000					80,000
Humeburn Road (Ch 46.570 to 46.610)	R	DIS	concrete floodway replacement		80,000	**80,000**	80,000	9,360				70,640
Brolga St Median Strip upgrade	R	DDIS	Purchase and installation of arbours		40,000	**40,000**	40,000	40,000				
Gyrica Street (West) - Brolga st to Boonkai Street 120m	N	DIS	New footpath		67,200	**67,200**	67,200	67,200				
Gyrica Street (West) - Boonkai St to Quarrion St 120m	N	DIS	New footpath		67,200	**67,200**	67,200	67,200				
Chulungra Street (East) - Jabiru St to Winchu St 120m	N	DIS	New footpath		67,200	**67,200**	67,200	67,200				
Chulungra Street (West) - Winchu St to Bulloo Park St 150m	N	DIS	New footpath		84,000	**84,000**	84,000	84,000				
BulnBuln Street(East) - Boonkai St to Quarrion St 120m	N	DIS	New footpath		67,200	**67,200**	67,200	67,200				
Boonkai Street (North)- Chipu Street to Dukamura Street 230m	N	DIS	New footpath		128,800	**128,800**	128,800	128,800				
Boonkai Street (North) - Dukamura Street to Bulnbuln Street 230m	N	DIS	New footpath		128,800	**128,800**	128,800	128,800				
Bulnbuln Street (East) - Quarrion Street to Jabiru Street 71m	N	DIS	New footpath		39,760	**39,760**	39,760	39,760				
Brolga Street (North) - Bob Memorial Park to Chulungra St 71m	R	DIS	Replacement footpath		48,792	**48,792**	48,792	48,792				
Winchu Street (South) - Corner footpath (40 m) and new pram crossing in front of Quilpie Hardware Shop	R	DIS	Replacement footpath		30,600	**30,600**	30,600	30,600				
Kyabra Road Reseal	R	DIS	26/27 Road Reseal Program		200,000	**200,000**	200,000					200,000
Mt Margaret Road Reseal	R	DIS	26/27 Road Reseal Program		100,000	**100,000**	100,000					100,000
Chipu Street Reseal	R	DIS	26/27 Road Reseal Program		75,000	**75,000**	75,000					75,000
Galah Street Reseal	R	DIS	26/27 Road Reseal Program		75,000	**75,000**	75,000					75,000
Anzac Drive Reseal	R	DIS	26/27 Road Reseal Program		100,000	**100,000**	100,000					100,000
Kookaburra Street Reseal	R	DIS	26/27 Road Reseal Program		50,000	**50,000**	50,000					50,000
Brolga St Reseal	R	DIS	26/27 Road Reseal Program		200,000	**200,000**	200,000					200,000
Bulloo Park Reseal	R	DIS	26/27 Road Reseal Program		100,000	**100,000**	100,000					100,000

FOR INFORMATION PURPOSES ONLY

APPENDIX C : Quilpie Shire - 2026/27 Capital Expenditure Budget

PROJECT DETAILS				CAPEX PROGRAM			FINANCIAL YEAR BUDGET 2026/27					
Project Description	Type	RO	Comments	Estimated WIP June 2026	Project Budget 2026/27	Total Project Budget	Project Budget	Council Contribution	Asset Sales / Trades	Loans	Reserves	Grants / Subsidies/ Contributions
Adavale-Charleville Road	R	DIS	Preliminary estimates $800k to $1million - To be finalised		800,000	**800,000**	800,000					800,000
Quilpie Aerodrome - Accessibility and Compliance Project	N	DIS	Quilpie Aerodrome - Airport Accessibility and Compliance Project		150,000	**150,000**	150,000	75,000				75,000
				195	**18,193,776**	**18,193,971**	**18,193,776**	**4,088,360**	**-**	**-**	**-**	**14,305,416**
Water Infrastructure												
Boonkai Street	R	DDIS	Water main replacement - Replace 100mm AC Main		120,000	**120,000**	120,000	120,000				
Carry-over project **-** Gyrica Street	R	DDIS	Water Main Replacement - Replace aging 150mm DICL Main		180,000	**180,000**	180,000	180,000				
Carry-over project **-** Winchu Street	R	DDIS	Water Main Replacement - Replace aging 150mm DICL Main		170,000	**170,000**	170,000	170,000				
Quilpie - Town bore upgrade	U	DDIS	Upgrade to 150mm mag-flow and valve replacement		25,000	**25,000**	25,000	25,000				
Eromanga Bore including hydrology studies and bore locations	N	DDIS	Subject to external funding application approval.		1,539,000	**1,539,000**	1,539,000	159,000				1,380,000
Eromanga Water RO Plant SCADA	U	DDIS			30,000	**30,000**	30,000	30,000				
Watermain Extension - John Waugh Park	R	DDIS	Extending the watermain in John Waugh Park up to the Gym		40,000	**40,000**	40,000	40,000				
				-	**2,104,000**	**2,104,000**	**2,104,000**	**724,000**	**-**	**-**	**-**	**1,380,000**
Sewerage Infrastructure												
Quilpie Sewerage Treatment Plant	R	DIS	The project is the construction of a replacement sewage treatment plant for the township of Quilpie. Subject to external funding application and approval. Multi-year project.		13,911,374	**13,911,374**	13,911,374	2,050,180				11,861,194
Carry-over project **-** Eromanga Sewerage	R	DDIS	Minor renewal works - vlaves, pump,WHS		100,000	**100,000**	100,000	100,000				
Quilpie - Rising Main	R	DDIS	Condition investigation		30,000	**30,000**	30,000	30,000				
Quilpie - SPS 3 (Curlew Estate)	R	DDIS	Retaining wall/ slab and Fence		15,000	**15,000**	15,000	15,000				
Quilpie - SPS 3 (Curlew Estate)	R	DDIS	Cut in by-pass system		5,000	**5,000**	5,000	5,000				
Eromanga - Supervisory Control and Data Acquisition system	R	DDIS	SCADA for pump stations		50,000	**50,000**	50,000	50,000				
Quilpie - Bulloo Park Pump Station	R	DDIS	Upgrade area, switchboard and general security of compound.		10,000	**10,000**	10,000	10,000				
				-	**14,121,374**	**14,121,374**	**14,121,374**	**2,260,180**	**-**	**-**	**-**	**11,861,194**
			TOTAL	**$ 870,174**	**$ 75,075,769**	**$ 75,945,943**	**75,105,806**	**16,972,665**	**654,090**	**0**	**0**	**57,545,051**