



# Adopted Budget 2024/25



**maranoa**  
REGIONAL COUNCIL

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(1) A local government’s budget for each financial year must - <ul style="list-style-type: none"> <li>(a) be prepared on an accrual basis; and</li> <li>(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years - <ul style="list-style-type: none"> <li>(i) financial position;</li> <li>(ii) cash flow;</li> <li>(iii) income and expenditure;</li> <li>(iv) changes in equity.</li> </ul> </li> </ul>	Statement of Financial Position	4
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(9) In this section - <b>financial management (sustainability) guideline</b> means the document called ‘Financial Management (Sustainability) Guideline 2013’, version 1, made by the department.		
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<p>(1) A local government’s budget must, for each business activity, contain an estimated activity statement.</p> <p>(2) An estimated activity statement is a document that states, for the business activity -</p> <ul style="list-style-type: none"> <li>(a) the estimated revenue that is payable to - <ul style="list-style-type: none"> <li>(i) the local government; or</li> <li>(ii) anyone else; and</li> </ul> </li> <li>(b) the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and</li> <li>(c) the estimated surplus or deficit for the financial year; and</li> <li>(d) if community service obligations are to be carried out during the business activity - <ul style="list-style-type: none"> <li>(i) a description of the nature of the community service obligations; and</li> <li>(ii) the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.</li> </ul> </li> </ul> <p>(3) An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—</p> <ul style="list-style-type: none"> <li>(a) the estimated activity statement states it is a summary only and that a full statement of the information may be - <ul style="list-style-type: none"> <li>(i) inspected or purchased at the local government’s public office; and</li> <li>(ii) inspected on the local government’s website; and</li> </ul> </li> <li>(b) a full statement of the information can be - <ul style="list-style-type: none"> <li>(i) inspected or purchased at the local government’s public office; and</li> <li>(ii) inspected on the local government’s website.</li> </ul> </li> </ul> <p>(4) The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.</p>	Estimated Activity Statement	86
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# Statement of Financial Position

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (i) financial position;*



## QTC Financial Forecast Template—Maranoa Regional Council

### Statement of Financial Position

	Jun-25B	Jun-26F	Jun-27F
<b>Assets</b>	\$'000	\$'000	\$'000
<b>Current assets</b>			
Cash and cash equivalents	73,913	67,289	70,116
Trade and other receivables	8,736	8,555	8,950
Inventories	4,211	4,221	4,232
Contract Assets	973	973	973
Other current assets	410	410	410
<b>Total current assets</b>	<b>88,243</b>	<b>81,448</b>	<b>84,680</b>
<b>Non-current assets</b>			
Property, plant & equipment	1,189,425	1,213,015	1,239,215
<b>Total non-current assets</b>	<b>1,189,425</b>	<b>1,213,015</b>	<b>1,239,215</b>
<b>Total assets</b>	<b>1,277,668</b>	<b>1,294,462</b>	<b>1,323,895</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6,210	5,119	5,247
Contract Liabilities	29,166	29,166	29,166
Borrowings	1,426	1,468	2,215
Provisions	3,615	3,615	3,651
Other current liabilities	508	528	548
<b>Total current liabilities</b>	<b>40,925</b>	<b>39,896</b>	<b>40,827</b>
<b>Non-current liabilities</b>			
Trade and other payables	509	-	-
Borrowings	18,587	17,119	22,985
Provisions	24,643	25,331	26,014
<b>Total non-current liabilities</b>	<b>43,738</b>	<b>42,449</b>	<b>48,999</b>
<b>Total liabilities</b>	<b>84,664</b>	<b>82,345</b>	<b>89,826</b>
<b>Net community assets</b>	<b>1,193,004</b>	<b>1,212,117</b>	<b>1,234,069</b>
<b>Community equity</b>			
Asset revaluation surplus	541,140.72	552,400.14	563,870.30
Retained surplus	651,863.11	659,717.18	670,198.98
<b>Total community equity</b>	<b>1,193,003.82</b>	<b>1,212,117.31</b>	<b>1,234,069.27</b>

# Cash Flow Statement

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (ii) cash flow;*

# QTC Financial Forecast Template—Maranoa Regional Council

## Statement of Cash Flows

	Jun-25B	Jun-26F	Jun-27F
<b>Cash flows from operating activities</b>			
Receipts from customers	80,258.71	83,221.53	88,100.32
Payments to suppliers and employees	(96,675.36)	(81,844.70)	(82,740.16)
Interest received	4,970.00	3,298.80	3,134.61
Rental income	693.83	700.75	726.10
Non-capital grants and contributions	29,114.65	20,341.01	19,669.35
Borrowing costs	(384.49)	(580.21)	(537.66)
Other cash flows from operating activities	(517.00)	(519.00)	(10.50)
<b>Net cash inflow from operating activities</b>	<b>17,460.34</b>	<b>24,618.17</b>	<b>28,342.07</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment	(80,760.80)	(38,685.66)	(41,909.33)
Proceeds from sale of property, plant and equipment	553.00	638.00	1,000.00
Grants, subsidies, contributions and donations	41,909.31	15,012.22	15,561.07
Other cash flows from investing activities	(6,764.00)	(6,780.00)	(6,780.00)
<b>Net cash inflow from investing activities</b>	<b>(45,062.49)</b>	<b>(29,815.43)</b>	<b>(32,128.26)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	7,500.00	-	8,080.00
Repayment of borrowings	(1,115.28)	(1,426.20)	(1,467.38)
<b>Net cash inflow from financing activities</b>	<b>6,384.72</b>	<b>(1,426.20)</b>	<b>6,612.62</b>
<b>Total cash flows</b>			
<b>Net increase in cash and cash equivalent held</b>	<b>(21,217.42)</b>	<b>(6,623.47)</b>	<b>2,826.43</b>
<b>Opening cash and cash equivalents</b>	<b>95,130.00</b>	<b>73,912.58</b>	<b>67,289.11</b>
<b>Closing cash and cash equivalents</b>	<b>73,912.58</b>	<b>67,289.11</b>	<b>70,115.54</b>



# Statement of Income & Expenditure

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (iii) income and expenditure;*

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# QTC Financial Forecast Template—Maranoa Regional Council

## Statement of Income and Expenditure

	Jun-25B \$'000	Jun-26F \$'000	Jun-27F \$'000
<b>Income</b>			
<b>Revenue</b>			
<b>Operating revenue</b>			
Net rates, levies and charges	49,601	54,798	58,667
Fees and charges	3,903	4,098	4,241
Rental income	670	704	728
Interest received	4,970	3,299	3,135
Sales revenue	20,238	20,947	21,575
Other income	3,760	3,891	4,008
Grants, subsidies, contributions and donations	28,115	19,645	19,672
<b>Total operating revenue</b>	<b>111,257</b>	<b>107,381</b>	<b>112,026</b>
<b>Capital revenue</b>			
Grants, subsidies, contributions and donations	41,909	15,012	15,561
<b>Total revenue</b>	<b>153,166</b>	<b>122,393</b>	<b>127,587</b>
<b>Capital income</b>			
Total Capital Income	553	638	1,000
<b>Total income</b>	<b>153,719</b>	<b>123,031</b>	<b>128,587</b>
<b>Expenses</b>			
<b>Operating expenses</b>			
Employee benefits	33,726	34,761	35,803
Materials and services	59,150	45,396	46,473
Finance costs	1,641	1,864	1,850
Depreciation and amortisation	24,295	26,355	27,179
<b>Total operating expenses</b>	<b>118,812</b>	<b>108,377</b>	<b>111,305</b>
<b>Capital expenses</b>			
Total Capital expenses	6,800	6,800	6,800
<b>Total expenses</b>	<b>125,612</b>	<b>115,177</b>	<b>118,105</b>
<b>Net result</b>	<b>28,107</b>	<b>7,854</b>	<b>10,482</b>
<b>Operating result</b>			
Operating revenue	111,257	107,381	112,026
Operating expenses	118,812	108,377	111,305
Operating result	- 7,555	- 996	721

# Statement of Changes in Equity

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (1) A local government's budget for each financial year must -*
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years –*
    - (iv) changes in equity*



## QTC Financial Forecast Template—Maranoa Regional Council

### Statement of Changes in Equity

	Jun-25B	Jun-26F	Jun-27F
	\$'000	\$'000	\$'000
<b>Asset revaluation surplus</b>			
Opening balance	530,694	541,141	552,400
Net result	na	na	na
Increase in asset revaluation surplus	10,446	11,259	11,470
Internal payments made	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	541,141	552,400	563,870
<b>Retained surplus</b>			
Opening balance	623,756	651,863	659,717
Net result	28,107	7,854	10,482
Increase in asset revaluation surplus	na	na	na
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	651,863	659,717	670,199
<b>Total</b>			
Opening balance	1,154,450	1,193,004	1,212,117
Net result	28,107	7,854	10,482
Increase in asset revaluation surplus	10,446	11,259	11,470
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	-	na	na
Closing balance	1,193,004	1,212,117	1,234,069

# Long-Term Financial Forecast

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

(2) *The budget must also include –*

(a) *a long-term financial forecast; and*

**QTC Financial Forecast Template—Maranoa Regional Council**  
**Statement of Financial Position**

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	73,913	67,289	70,116	81,058	93,012	101,706	105,102	114,248	124,861	146,920
Trade and other receivables	8,736	8,555	8,950	9,349	9,777	10,201	10,648	11,007	11,617	12,141
Inventories	4,211	4,221	4,232	4,243	4,254	4,266	4,279	4,292	4,306	4,321
Contract Assets	973	973	973	973	973	973	973	973	973	973
Other current assets	410	410	410	410	410	410	410	410	410	410
<b>Total current assets</b>	<b>88,243</b>	<b>81,448</b>	<b>84,680</b>	<b>96,032</b>	<b>108,426</b>	<b>117,557</b>	<b>121,412</b>	<b>130,931</b>	<b>142,167</b>	<b>164,765</b>
<b>Non-current assets</b>										
Property, plant & equipment	1,189,425	1,213,015	1,239,215	1,258,019	1,271,672	1,286,724	1,308,103	1,326,786	1,348,012	1,359,192
<b>Total non-current assets</b>	<b>1,189,425</b>	<b>1,213,015</b>	<b>1,239,215</b>	<b>1,258,019</b>	<b>1,271,672</b>	<b>1,286,724</b>	<b>1,308,103</b>	<b>1,326,786</b>	<b>1,348,012</b>	<b>1,359,192</b>
<b>Total assets</b>	<b>1,277,668</b>	<b>1,294,462</b>	<b>1,323,895</b>	<b>1,354,052</b>	<b>1,380,098</b>	<b>1,404,281</b>	<b>1,429,515</b>	<b>1,457,717</b>	<b>1,490,180</b>	<b>1,523,958</b>
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	6,210	5,119	5,247	5,365	5,610	5,854	6,111	6,364	6,668	6,969
Contract Liabilities	29,166	29,166	29,166	29,166	29,166	29,166	29,166	29,166	29,166	29,166
Borrowings	1,426	1,468	2,215	3,078	3,552	3,655	3,498	3,465	3,363	3,498
Provisions	3,615	3,615	3,651	3,687	3,724	3,762	3,799	3,837	3,876	3,914
Other current liabilities	508	528	548	568	588	608	628	648	668	688
<b>Total current liabilities</b>	<b>40,925</b>	<b>39,896</b>	<b>40,827</b>	<b>41,864</b>	<b>42,641</b>	<b>43,044</b>	<b>43,202</b>	<b>43,481</b>	<b>43,740</b>	<b>44,236</b>
<b>Non-current liabilities</b>										
Trade and other payables	509	-	-	-	-	-	-	-	-	-
Borrowings	18,587	17,119	22,985	29,043	29,871	26,616	23,518	20,453	17,490	14,392
Provisions	24,643	25,331	26,014	26,730	27,480	28,265	29,088	29,951	30,854	31,800



**QTC Financial Forecast Template—Maranoa Regional Council**  
**Statement of Financial Position**

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
Total non-current liabilities	43,738	42,449	48,999	55,773	57,350	54,881	52,607	50,403	48,344	46,192
<b>Total liabilities</b>	<b>84,664</b>	<b>82,345</b>	<b>89,826</b>	<b>97,637</b>	<b>99,991</b>	<b>97,925</b>	<b>95,808</b>	<b>93,884</b>	<b>92,084</b>	<b>90,428</b>
<b>Net community assets</b>	<b>1,193,004</b>	<b>1,212,117</b>	<b>1,234,069</b>	<b>1,256,415</b>	<b>1,280,107</b>	<b>1,306,355</b>	<b>1,333,707</b>	<b>1,363,833</b>	<b>1,398,096</b>	<b>1,433,530</b>
<b>Community equity</b>										
Asset revaluation surplus	541,141	552,400	563,870	575,671	587,736	600,042	612,604	625,489	638,658	652,175
Retained surplus	651,863	659,717	670,199	680,744	692,371	706,314	721,104	738,343	759,438	781,355
<b>Total community equity</b>	<b>1,193,004</b>	<b>1,212,117</b>	<b>1,234,069</b>	<b>1,256,415</b>	<b>1,280,107</b>	<b>1,306,355</b>	<b>1,333,707</b>	<b>1,363,833</b>	<b>1,398,096</b>	<b>1,433,530</b>

**QTC Financial Forecast Template—Maranoa Regional Council**  
**Statement of Cash Flows**

	Jun-25B	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F
<b>Cash flows from operating activities</b>										
Receipts from customers	80,259	83,222	88,100	93,206.05	98,001.24	103,073.68	108,398.90	113,120.98	119,825.49	126,175.72
Payments to suppliers and employees	- 96,675	- 81,845	- 82,740	(84,929.80)	(88,213.48)	(91,799.85)	(95,552.60)	(99,513.73)	(103,623.93)	(107,998.83)
Interest received	4,970	3,299	3,135	3,313.61	3,774.09	4,277.39	4,656.94	4,830.93	5,263.66	5,762.96
Rental income	694	701	726	751.68	777.65	805.04	833.21	862.57	892.37	923.80
Non-capital grants and contributions	29,115	20,341	19,669	19,701.21	19,746.61	19,810.79	19,874.14	19,945.77	20,007.98	20,087.91
Borrowing costs	- 384	- 580	- 538	(737.29)	(940.42)	(975.72)	(876.89)	(780.00)	(679.44)	(589.57)
Other cash flows from operating activities	- 517	- 519	11	(11.03)	(11.58)	(12.16)	(12.76)	(13.40)	(14.07)	(14.77)
<b>Net cash inflow from operating activities</b>	<b>17,460</b>	<b>24,618</b>	<b>28,342</b>	<b>31,294.43</b>	<b>33,134.11</b>	<b>35,179.18</b>	<b>37,320.93</b>	<b>38,453.10</b>	<b>41,672.07</b>	<b>44,347.21</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	- 80,761	- 38,686	- 41,909	(34,809.30)	(29,989.99)	(31,691.19)	(38,318.59)	(34,182.05)	(35,903.13)	(25,961.34)
Proceeds from sale of property, plant and equipment	553	638	1,000	459.00	1,171.00	1,447.50	959.00	1,000.00	900.00	900.00
Grants, subsidies, contributions and donations	41,909	15,012	15,561	13,856.78	13,117.14	13,691.06	13,469.11	13,752.50	13,789.49	12,516.10
Other cash flows from investing activities	- 6,764	- 6,780	- 6,780	(6,780.00)	(6,780.00)	(6,780.00)	(6,780.00)	(6,780.00)	(6,780.00)	(6,780.00)
<b>Net cash inflow from investing activities</b>	<b>- 45,062</b>	<b>- 29,815</b>	<b>32,128</b>	<b>(27,273.52)</b>	<b>(22,481.85)</b>	<b>(23,332.63)</b>	<b>(30,670.48)</b>	<b>(26,209.55)</b>	<b>(27,993.65)</b>	<b>(19,325.24)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	7,500	-	8,080	9,135.00	4,380.00	400.00	400.00	400.00	400.00	400.00
Repayment of borrowings	- 1,115	- 1,426	- 1,467	(2,213.80)	(3,077.68)	(3,552.32)	(3,654.84)	(3,497.67)	(3,465.30)	(3,362.64)
<b>Net cash inflow from financing activities</b>	<b>6,385</b>	<b>- 1,426</b>	<b>6,613</b>	<b>6,921.20</b>	<b>1,302.32</b>	<b>(3,152.32)</b>	<b>(3,254.84)</b>	<b>(3,097.67)</b>	<b>(3,065.30)</b>	<b>(2,962.64)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>- 21,217</b>	<b>6,623</b>	<b>2,826</b>	<b>10,942.12</b>	<b>11,954.57</b>	<b>8,694.23</b>	<b>3,395.62</b>	<b>9,145.89</b>	<b>10,613.12</b>	<b>22,059.33</b>
<b>Opening cash and cash equivalents</b>	<b>95,130</b>	<b>73,913</b>	<b>67,289</b>	<b>70,115.54</b>	<b>81,057.65</b>	<b>93,012.23</b>	<b>101,706.45</b>	<b>105,102.07</b>	<b>114,247.96</b>	<b>124,861.08</b>
<b>Closing cash and cash equivalents</b>	<b>73,913</b>	<b>67,289</b>	<b>70,116</b>	<b>81,057.65</b>	<b>93,012.23</b>	<b>101,706.45</b>	<b>105,102.07</b>	<b>114,247.96</b>	<b>124,861.08</b>	<b>146,920.42</b>

## QTC Financial Forecast Template—Maranoa Regional Council

### Statement of Income and Expenditure

	Jun-25B \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000	Jun-30F \$'000	Jun-31F \$'000	Jun-32F \$'000	Jun-33F \$'000	Jun-34F \$'000
<b>Income</b>										
<b>Revenue</b>										
<b>Operating revenue</b>										
Net rates, levies and charges	49,601	54,798	58,667	62,865	65,943	69,181	72,587	75,172	79,945	83,916
Fees and charges	3,903	4,098	4,241	4,390	4,544	4,703	4,867	5,037	5,214	5,396
Rental income	670	704	728	754	780	807	836	865	895	926
Interest received	4,970	3,299	3,135	3,314	3,774	4,277	4,657	4,831	5,264	5,763
Sales revenue	20,238	20,947	21,575	22,222	23,556	24,969	26,467	28,055	29,738	31,523
Other income	3,760	3,891	4,008	4,128	4,376	4,639	4,917	5,212	5,525	5,856
Grants, subsidies, contributions and donations	28,115	19,645	19,672	19,699	19,756	19,816	19,879	19,947	20,018	20,094
<b>Total operating revenue</b>	<b>111,257</b>	<b>107,381</b>	<b>112,026</b>	<b>117,372</b>	<b>122,728</b>	<b>128,391</b>	<b>134,210</b>	<b>139,119</b>	<b>146,599</b>	<b>153,474</b>
<b>Capital revenue</b>										
Grants, subsidies, contributions and donations	41,909	15,012	15,561	13,857	13,117	13,691	13,469	13,753	13,789	12,516
<b>Total revenue</b>	<b>153,166</b>	<b>122,393</b>	<b>127,587</b>	<b>131,228</b>	<b>135,845</b>	<b>142,082</b>	<b>147,679</b>	<b>152,872</b>	<b>160,388</b>	<b>165,991</b>
<b>Capital income</b>										
Total Capital Income	553	638	1,000	459	1,171	1,448	959	1,000	900	900
<b>Total income</b>	<b>153,719</b>	<b>123,031</b>	<b>128,587</b>	<b>131,687</b>	<b>137,016</b>	<b>143,530</b>	<b>148,638</b>	<b>153,872</b>	<b>161,288</b>	<b>166,891</b>
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	33,726	34,761	35,803	36,877	38,008	39,175	40,379	41,621	42,902	44,223
Materials and services	59,150	45,396	46,473	47,581	49,864	52,285	54,851	57,570	60,453	63,509
Finance costs	1,641	1,864	1,850	2,079	2,314	2,382	2,317	2,256	2,194	2,144
Depreciation and amortisation	24,295	26,355	27,179	27,806	28,402	28,945	29,501	28,385	27,845	28,299
Other expenses	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>118,812</b>	<b>108,377</b>	<b>111,305</b>	<b>114,343</b>	<b>118,589</b>	<b>122,787</b>	<b>127,048</b>	<b>129,832</b>	<b>133,393</b>	<b>138,174</b>



**QTC Financial Forecast Template—Maranoa Regional Council**  
**Statement of Income and Expenditure**

	Jun-25B \$'000	Jun-26F \$'000	Jun-27F \$'000	Jun-28F \$'000	Jun-29F \$'000	Jun-30F \$'000	Jun-31F \$'000	Jun-32F \$'000	Jun-33F \$'000	Jun-34F \$'000
<b>Capital expenses</b>										
Total Capital expenses	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800
<b>Total expenses</b>	125,612	115,177	118,105	121,143	125,389	129,587	133,848	136,632	140,193	144,974
<b>Net result</b>	28,107	7,854	10,482	10,545	11,627	13,943	14,790	17,240	21,095	21,917
<b>Operating result</b>										
Operating revenue	111,257	107,381	112,026	117,372	122,728	128,391	134,210	139,119	146,599	153,474
Operating expenses	118,812	108,377	111,305	114,343	118,589	122,787	127,048	129,832	133,393	138,174
Operating result	- 7,555	- 996	721	3,029	4,139	5,604	7,162	9,287	13,205	15,300

# Revenue Statement 2024/25

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

(2) *The budget must also include-*

(b) *a revenue statement; and*





# **REVENUE STATEMENT**

## **2024-2025**



# Revenue Statement 2024/25

Pursuant to Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement.

# REVENUE STATEMENT 2024/25

## PART 1 INTRODUCTION

### 1.1 PURPOSE

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Supplementary Information) & Attachment 2, has been developed to outline for the 2024/25 financial year:

- (1) the rating categories for rateable land in Council's local government area;
- (2) a description of each rating category;
- (3) the criteria used to decide the amount of cost-recovery fees;
- (4) the criteria used to determine the amount of the charges for business activities that Council conducts on a commercial basis;
- (5) the measures Council has adopted for raising revenue, including:
  - (a) an outline and explanation of the rates and charges to be levied; and
  - (b) the concessions for rates and charges to be granted; and
- (6) whether Council has made a resolution limiting an increase of rates and charges.

Council will apply the principles set out in the Revenue Policy for levying rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

### 1.2 OTHER ASSOCIATED DOCUMENTS

- (1) Revenue Policy 2024/25
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Rates and Charges Debt Recovery Policy (as amended from time to time).

## PART 2 ADMINISTRATION

### 2.1 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 each financial year.

### 2.2 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty (30) clear calendar days after the rate notice has been issued, except where otherwise determined by Council.

### 2.3 PROMPT PAYMENT DISCOUNT

The general rates levied for the 2024/25 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

- (1) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (2) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (3) all other overdue rates and charges relating to the rateable assessment (including interest thereon to the date of payment) are paid within 30 days of the date of issue of the rate notice.

### 2.4 INTEREST ON OVERDUE RATES OR CHARGES

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain outstanding for sixty (60) days after the date of issue of the rate notice will incur interest (pursuant to Section 133 of the *Local Government Regulation 2012*) at a



rate of eleven percent (11%) per annum compounding on daily balances. The rate of interest will be determined annually by Council resolution.

- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, except where otherwise provided.

## 2.5 AGREEMENT TO DEFER PAYMENT - RATES & CHARGES PAYABLE

- (1) If satisfied of one or more of the criteria for granting a concession set out in section 120(1) of the *Local Government Regulation 2012*, Council may grant a concession by way of an agreement to defer the payment of rates, by a resolution pursuant to section 122 (1) of the *Local Government Regulation 2012*. Any agreement to defer payment of rates or charges will include interest if applicable.
- (2) Council may approve a waiver of the interest, provided that the specified conditions of the agreement to defer payment of the rates and charges are met, and all overdue rates and charges are fully paid by the end of the current financial year.
- (3) All requests for an agreement to defer the payment of rates or charges are to be made by application and will be considered in accordance with Council's Rates and Charges Rebate and Concession Policy and Rates and Charges Debt Recovery Policy.

## 2.6 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

Council offers ratepayers the opportunity to pre-pay rates either as a lump sum or through regular pre-payments. The latter has the effect of breaking up an estimate of the annual rates amount into smaller, more manageable amounts. The aim is to pay all of the rates off before the end of the discount period of 30 days after the date of issue of the rate notice.

## 2.7 RECOVERY OF OVERDUE RATES & CHARGES

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice 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 Council's Rate Recovery Policy.

# PART 3 GENERAL RATES

## 3.1 DIFFERENTIAL GENERAL RATES

- (1) Section 94 of the *Local Government Act 2009* provides that Council must levy general rates on all rateable land within Council's local government area.
- (2) 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).
- (3) Pursuant to Chapter 4, Part 5 of the *Local Government Regulation 2012*, Council will use a system of differential general rating for the 2024/25 financial year.
- (4) For the purpose of making and levying differential general rates for the 2024/2025 financial year, Council has determined, for section 81 of the *Local Government Regulation 2012*, that:
  - (a) the rating categories into which all rateable land is to be categorised shall be as set out below in **Table 1- Rating Categories**; and
  - (b) the descriptions of each of those rating categories shall be as set out in **Attachment 1 – Table A – Descriptions of Rating Categories**.
- (5) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rates to be made and levied by Council for each differential general rate category shall be as set out below in **Table 1- Rating Categories**.
- (6) The applicable rate in the dollar shall apply to the rateable value of each parcel of rateable land as provided by the Department of Resources under the *Land Valuation Act 2010*.
- (7) For subsections 81(4) and (5) of the *Local Government Regulation 2012*, Council shall delegate to

the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs. The identification of land in the “*identification*” column of **Attachment 1 – Table A - Descriptions of Rating Categories**, is for guidance only.

### 3.2 MINIMUM GENERAL RATES

- (1) Within each differential rating category, a minimum general rate has been fixed by Council pursuant to Section 77 of the *Local Government Regulation 2012* to ensure all ratepayers contribute a minimum equitable amount towards Council’s general revenue requirements. **Table 1- Rating Categories** details the minimum general rate fixed by Council for each differential rating category.

Table 1 – Rating Categories				
Diff Cat	Rating Categories	Rate in the Dollar	Min General Rate	Capped %
1	Residential A (\$1 to \$40,000)	0.0170480	\$494	No Cap
2	Residential B (\$40,001 to \$70,000)	0.0164150	\$722	No Cap
3	Residential C (>\$70,000)	0.0113660	\$1,151	No Cap
4	Not in Use			
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000)	0.0246000	\$660	No Cap
6	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000)	0.0163030	\$1,035	No Cap
7	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000)	0.0091330	\$1,247	No Cap
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	0.0083770	\$1,977	No Cap
9	Rural >=20ha - <80ha	0.0041070	\$668	No Cap
10	Rural 80 to <1,000ha	0.0019990	\$809	50%
11	Rural 1,000 to <5,000ha	0.0016470	\$809	50%
12	Rural 5,000 to <15,000ha	0.0014110	\$975	50%
13	Rural 15,000 to < 25,000ha	0.0012450	\$3,877	50%
14	Rural 25,000 to 50,000ha	0.0013330	\$5,112	50%
15	Rural >50,000ha	0.0011860	\$10,068	50%
16	Pump Sites and Bores	0.0138180	\$349	No Cap
17	Intensive Animal Ind (1,000-1,999 SCU)	0.0019070	\$1,815	No Cap
18	Intensive Animal Ind (2,000-2,999 SCU)	0.0019070	\$3,628	No Cap
19	Intensive Animal Ind (3,000-3,999 SCU)	0.0019070	\$5,442	No Cap

20	Intensive Animal Ind (4,000-4,999 SCU)	0.0019070	\$7,268	No Cap
21	Intensive Animal Ind (5,000-7,499 SCU)	0.0019070	\$9,088	No Cap
22	Intensive Animal Ind (7,500-9,999 SCU)	0.0019070	\$13,603	No Cap
23	Intensive Animal Ind (10,000-14,999 SCU)	0.0019070	\$18,136	No Cap
24	Intensive Animal Ind (15,000-19,999 SCU)	0.0019070	\$27,203	No Cap
25	Intensive Animal Ind (>=20,000 SCU)	0.0019070	\$36,269	No Cap
26	Accommodation, Caravan parks, Hotels and Motels	0.0083320	\$870	No Cap
27	Commercial	0.0082600	\$870	No Cap
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)	0.0122460	\$870	No Cap
29	Commercial / Industrial >10Ha	0.0069430	\$870	No Cap
30	Shopping Centre	0.0446250	\$87,019	No Cap
31	Community Purposes	0.0032930	\$637	No Cap
32	Industry	0.0103990	\$870	No Cap
33	Service Stations, Transport Terminals	0.0096030	\$870	No Cap
34	Abattoir < 75,000 kills	0.0085782	\$732	No Cap
35	Abattoir >= 75,000 kills	0.0085782	\$886	No Cap
36	Refinery	10.8115640	\$302,247	No Cap
37	Transformers < 1MVA	0.0819610	\$2,333	No Cap
38	Transformers 1MV to 10MVA	0.2977350	\$23,311	No Cap
39	Transformers >10MVA	0.1969900	\$69,932	No Cap
40	Solar Farm/ Wind Farm/ Battery Storage >1 MW to 10 MW	0.0114038	\$4,154	No Cap
41	Solar Farm/ Wind Farm/ Battery Storage >10 MW to 20 MW	0.0114038	\$12,460	No Cap
42	Solar Farm/ Wind Farm/ Battery Storage >20 MW to 40 MW	0.0114038	\$24,919	No Cap
43	Solar Farm/ Wind Farm/ Battery Storage >40 MW to 60 MW	0.0114038	\$41,529	No Cap
44	Solar Farm/ Wind Farm/ Battery Storage >60 MW to 100 MW	0.0114038	\$66,445	No Cap

45	Solar Farm/ Wind Farm/ Battery Storage >100 MW to 200 MW	0.0114038	\$124,582	No Cap
46	Solar Farm/ Wind Farm/ Battery Storage >200 MW to 300 MW	0.0114038	\$207,638	No Cap
47	Solar Farm/ Wind Farm/ Battery Storage >300 MW to 400 MW	0.0114038	\$290,693	No Cap
48	Solar Farm/ Wind Farm/ Battery Storage >400 MW to 500 MW	0.0114038	\$373,746	No Cap
49	Solar Farm/ Wind Farm/ Battery Storage >500 MW	0.0114038	\$453,351	No Cap
50	Extractive/Waste A(<=5,000tpa)	0.0027140	\$1,415	No Cap
51	Extractive/Waste Ind B (5,001-20,000tpa)	0.0027140	\$1,769	No Cap
52	Extractive/Waste Ind C (20,001-50,000tpa)	0.0027140	\$7,068	No Cap
53	Extractive/Waste D (50,001- 100,000tpa)	0.0027140	\$14,136	No Cap
54	Extractive/Waste E (100,001-200,000tpa)	0.0027140	\$28,272	No Cap
55	Extractive/Waste F (200,001-500,000tpa)	0.0027140	\$42,406	No Cap
56	Extractive/Waste Ind G (>500,000tpa)	0.0027140	\$84,811	No Cap
57	Extractive/Waste H (1ha- 50ha, tpa unknown)	0.0027140	\$7,068	No Cap
58	Extractive/Waste I (>50ha, tpa unknown)	0.0027140	\$28,272	No Cap
59	Accommodation Work Camps - D (1-20)	0.1349790	\$3,915	No Cap
60	Accommodation Work Camps - E (21-50)	0.5986300	\$41,097	No Cap
61	Accommodation Work Camps - F (51-150)	0.1099350	\$99,807	No Cap
62	Accommodation Work Camps - G (151-250)	0.4069400	\$295,493	No Cap
63	Large Accommodation Work Camps - A (251-500)	0.4138870	\$491,182	No Cap
64	Large Accommodation Work Camps - B (501-750)	0.4138885	\$980,408	No Cap
65	Accom Wk Camps - C (>750)	0.4138885	\$1,469,631	No Cap
66	Lge Accom Wk Camp Urban A (251-500)	0.1102444	\$491,182	No Cap

67	Lge Accom Wk Camp Urban B (501-750)	0.1102444	\$980,408	No Cap
68	Lge Wk Camp Urban C (>750)	0.1102444	\$1,469,631	No Cap
69	Other Gas & Oil - A (<=6ha)	0.9838975	\$30,025	No Cap
70	Other Gas & Oil - B (>6ha-1,000ha)	1.3353708	\$47,891	No Cap
71	Other Gas & Oil - C (>1,000ha)	1.3353708	\$117,882	No Cap
72	Petroleum Leases - A (<=30,000ha)	1.8837230	\$130,065	No Cap
73	Petroleum Leases - B conventional gas >10,000Ha	1.8837230	\$236,139	No Cap
74	Petroleum Leases - C (>30,000ha)	1.8837230	\$507,001	No Cap
80	Other Land (not categorised elsewhere)	0.0023000	\$794	No Cap
81	Rural >=\$11M to <\$16.5M	0.0015310	\$20,345	50%
82	Rural >=\$16.5M	0.0016720	\$31,221	50%
83	Carbon Farming => 100,000 ACCUs (Australian Carbon Credit Units)	0.0017409	\$3,877	No Cap

### 3.3 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

- (1) Pursuant to Section 116 of the *Local Government Regulation 2012*, Council has resolved to limit increases from the differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories, as identified in the above **Table 1 – Rating Categories**.
- (2) That limitation of increase in the differential general rates levied will not apply to land, where:
  - (a) There has been a change in valuation (other than the revaluation of the Council's entire local government area) during the current or previous financial year; or
  - (b) There has been a change in land area of the rateable parcel of land during the current or previous financial year, unless that change is the result of the Council or a State Government entity acquiring (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
  - (c) A discounted valuation under Chapter 2, (Section 50) of the *Land Valuation Act 2010* has ceased; or
  - (d) There has been a change in the differential rating category during the 2024/25 financial year; or
  - (e) The rating category of the land in 2023/24 financial year, changes in the 2024/25 financial year.
- (3) For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

### **3.4 GENERAL RATES EXEMPTION**

Section 93(3) of the *Local Government Act 2009* and Section 73 of the *Local Government Regulation 2012* details land which is exempted from rating. In applying these exemptions Council will be guided by the principles outlined in the Revenue Policy and shall raise the awareness of target groups that may qualify for these exemptions.

## PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste management services (including the collection, removal, storage and disposal of general waste) as detailed below in **Table 2 – Waste Management Utility Charges**.
- 4.2** Waste management utility charges are to be levied on a bi-annual basis in the 2024/25 financial year on:
- (1) all rateable land, where Council’s waste management agent is prepared to provide a waste management/refuse collection service, or where the service can otherwise be made available to the parcel of rateable land (declared service area); and
  - (2) all non-rateable land where Council’s waste management agent is prepared to provide a waste management/refuse collection service (declared service area) and/or the owner has requested the service.
- 4.3** Supplementary information for applying the waste management utility charge is detailed in **Attachment 1 – Part C - Utility Charges**.

Table 2 - Waste Management Utility Charges	
Service Level	2024/25 Charge
Wheelie Bin Service per weekly collection serviced	
240 Litre wheelie bin	\$295.40
each additional 240 Litre wheelie bin	\$295.40
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$590.80
Industrial Bin Service – <span style="color: red;">Booringa Area Only</span>	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$523.00
Industrial Bin – 1 weekly collection	\$1,046.00
Industrial Bin – 2 weekly collections	\$2,092.04
Industrial Bin – 3 weekly collections	\$3,138.04
Industrial Bin – 1 fortnightly collection	\$523.00

## PART 5 SEWERAGE UTILITY CHARGES

- 5.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in **Table 3 – Sewerage Utility Charges**.
- 5.2** Sewerage utility charges are to be levied in the 2024/25 financial year on all properties, connected and not-connected, within Council's declared sewerage service areas (i.e. within 100 meters of a Council sewer main and which Council considers capable of being connected to the sewerage system).
- 5.3** Supplementary information for applying the sewerage utility charge is detailed in **Attachment 1 – Part C - Utility Charges**.

Table 3 – Sewerage Utility Charges	
Service Level	2024/25 Charge
<b>Pedestal Charge per property</b>	
Vacant Land	\$242.16
Urinal (600mm) <sup>(1) (3)</sup>	\$484.36
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$904.18
Urinal (> 1200mm) additional rate per 600mm	\$371.34
1st Pedestal	\$484.36
2nd Pedestal	\$419.80
Additional Pedestals (per pedestal)	\$371.34
Government Pedestals	\$661.98
<b>Other Services</b>	
Trade Waste <sup>(2)</sup>	
Category 0	Nil
Category 1	\$330.74
Category 2	\$441.00
Category 3	\$661.50

- (1) 1 Urinal (600 mm) or part thereof = 1 pedestal. For each additional 600mm as per pedestal charge rates.
- (2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.
- (3) Wall Hung Urinals (or part thereof) = 1 pedestal charge



## PART 6 WATER UTILITY CHARGES

Pursuant to Section 94 of the *Local Government Act 2009*, and Sections 99 and 101 of the *Local Government Regulation 2012*, Council will make and levy water utility charges, for the supply of water services by Council as follows:

### 6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2024/25 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and not-connected, within the Council's defined water reticulation service areas of Roma, Injune, Wallumbilla, Jackson, Yuleba, Muckadilla, Mitchell, Surat, Amby and Mungallala. Those defined water reticulation service areas comprise all properties within 100 meters of a Council water main and which Council considers capable of being connected to the Council's potable water service.
- (2) For the period 1 July 2024 to 30 June 2025, Metered Potable Water Utility Charges to be levied on those properties connected or capable of accessing Council's potable water service will comprise:
  - (a) a fixed water access infrastructure charge (the **Metered Potable Water Access Infrastructure Charge**); and
  - (b) a variable charge for each kilolitre of water used/consumed (the **Metered Potable Water Usage Charge**).
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.

#### Metered Potable Water Access Infrastructure Charge

- (4) The Metered Potable Water Access Infrastructure Charge levied is to be determined according to the water meter size(s) servicing the property as detailed below in **Table 4 – Metered Potable Water Access Infrastructure Charge**.

Table 4 – Metered Potable Water Access Infrastructure Charge	
Description	2024/25 Charge
Vacant (i.e. No connection)	\$273.86
20mm meter connection	\$547.72
25mm meter connection	\$854.42
30mm meter connection	\$1,232.38
40mm meter connection	\$2,190.90
50mm meter connection	\$3,423.28
60mm meter connection	\$4,929.58
70mm meter connection	\$6,677.18
80mm meter connection	\$8,763.70
90mm meter connection	\$11,037.76
100mm meter connection	\$13,693.30
150mm meter connection	\$17,116.64

- (5) Guidance criteria for applying the Metered Potable Water Access Infrastructure Charge is detailed in **Attachment 1 – Part C - Utility Charges**.
- (6) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

#### Metered Potable Water Usage Charge

- (7) Charge: the per kilolitre usage charge for all users connected to the potable water supply system in each of the nominated towns will be \$1.04 cents per kilolitre (1,000 litres).

- (8) Reading Periods:
- (a) readings for the purpose of calculating Metered Potable Water Usage Charges are to be conducted twice yearly. Metered Potable Water Usage Charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy Metered Potable Water Usage Charges at intervals other than half yearly for specific connections as required.
- (b) for the 2024/25 financial year, the first billing period will comprise usage for the period 1 June 2024 to 30 November 2024. For the 2024/25 financial year, the second billing period will comprise usage for the period 1 December 2024 to 31 May 2025.
- (9) Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

## 6.2 UNMETERED POTABLE WATER SERVICE CHARGE

- (1) In the 2024/25 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in **Table 5 – Unmetered Potable Water Service Charge**.

Table 5 – Unmetered Potable Water Service Charge				
Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2024/25 Charge
Commercial, Industrial				
0 - 833.91 m <sup>2</sup>	750	\$12.95	64	\$828.58
833.92 - 1,633.91 m <sup>2</sup>	1,242	\$12.95	106	\$1,372.32
Every 100 m <sup>2</sup> over 1,633.91 m <sup>2</sup>	58	\$12.95	5	\$64.74
Laundries, Butchers, Bakers, Garages				
0 - 200 m <sup>2</sup>	750	\$12.95	64	\$828.58
201 - 400 m <sup>2</sup>	1,406	\$12.95	120	\$1,553.58
401 - 1,600 m <sup>2</sup>	1,828	\$12.95	156	\$2,019.64
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m <sup>2</sup>	433	\$12.95	37	\$479.02
201 - 600 m <sup>2</sup>	843	\$12.95	72	\$932.14
Hotels				
Hotels	2,625	\$12.95	224	\$2,900.02
Bowls Clubs, Golf Clubs				
Bowls Club	1,875	\$12.95	160	\$2,071.44
Golf Club	1,875	\$12.95	160	\$2,071.44
Places of Worship				
Places of Worship				
Churches	433	\$12.95	37	\$479.02

### 6.3 UNMETERED NON-POTABLE WATER CHARGE - SURAT

- (1) In the 2024/25 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in **Table 6 – Unmetered Non-Potable Water Service Charge - Surat**.

Table 6 – Unmetered Non-Potable Water Charge – Surat			
Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2024/25 Charge
Vacant land water supply connection	1	222	\$390.76
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$390.76
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$390.76
Private residence / flat with one business	1.5	333	\$586.14
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$781.52
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,172.28
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,563.04
State/Pre-School	7	1,554	\$2,735.32

## PART 7 SPECIAL RATES AND CHARGES

### 7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, and Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate (to be known as the “State Government Precept Special Rate”) of 0.000095 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and ‘on-ground’ works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
  - (a) 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, pest and weed research and ‘on-ground’ works.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural > 50,000ha), Category 81 (Rural >=\$11M &<16.5M) and Category 82 (Rural >= 16.5M), in the 2024/25 financial year.
  - (c) The estimated cost of carrying out the overall plan is \$448,738. The State Government Precept Special Rate will levy an estimated \$448,738 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including ‘on-ground’ works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

### 7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, and Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the (“Pest Management Special Rate”) of 0.000104 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.
- (2) The overall plan for the Pest Management Special Rate is as follows:
  - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council’s Pest Management Plan.
  - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural > 50,000ha), Category 81 (Rural >=\$11M &<16.5M) and Category 82 (Rural >= 16.5M) in the 2024/25 financial year.
  - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$620,000. The Pest Management Special Rate will levy an estimated \$496,000 towards the total estimated cost of carrying out the activity.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

### 7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

- (1) Pursuant to Section 94 of the *Local Government Act 2009*, Section 94 of the *Local Government Regulation 2012* and Sections 108 and 128A of the *Fire and Emergency Services Act 1990*, Council will make and levy a special charge (to be known as the “Rural Fire Brigade Special Charge”) as detailed in the table below **Table 7 – Rural Fire brigade Special Charge**, on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of firefighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades.

Rural Fire Brigade	2024/25 Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

- (2) The overall plan for the Rural Fire Brigades Special Charge is as follows:
- (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
  - (b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the attached QFES Map for each Brigade (Appendix 7 - 10).
  - (c) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
  - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

## PART 8 CONCESSIONS

### 8.1 PENSIONER CONCESSION

- (1) Council recognises that certain types of pensioners have contributed rates over a period of time and should be afforded a concession to alleviate the impact of rates and charges thereby assisting pensioner property owners to remain in their own homes.
- (2) In accordance with Section 120(1)(a) of the *Local Government Regulation 2012* and subject to the relevant provisions of Council's Rates and Charges Rebate and Concessions Policy, Council will grant a concession on general rates to approved pensioners (currently a concession of 50% of the general rate, with a maximum limit of \$235.00 per annum).
- (3) Eligibility for Council's Pensioner Rate Concession is based on meeting the requirements to qualify under the State Government Pensioner Rate Subsidy Scheme.
- (4) Interest will accrue on all overdue rates and charges payable by pensioners eligible for this concession in accordance with Section 2.4 of this Revenue Statement.

**Note:** This concession is in addition to the Queensland Government's Pensioner Rate Subsidy and further details with respect to eligibility and application of this concession are outlined in Council's Rates and Charges Rebate and Concessions Policy.

### 8.2 NON-PROFIT COMMUNITY ORGANISATION CONCESSION

- (1) In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* and Council's Rates and Charges Rebate and Concessions Policy, a concession may be granted to a ratepayer for general rates and water access and Metered Potable Water Usage charges, if Council is satisfied the land is owned by:
  - (a) an entity whose objects do not include making a profit; or
  - (b) an entity that provides assistance or encouragement for arts or cultural development.
- (2) Applications for a concession for rates or charges for land on the grounds of the abovementioned criteria will be considered by Council on a case-by-case basis.

### 8.3 HARSHIP CONCESSION

- (1) Council recognises that individuals can experience difficulty in meeting their rate commitments and that in some cases it may be appropriate, where Council is satisfied that the payment of the rates or charges will cause genuine hardship to the land owner, to grant a rates concession to the landowner in accordance with Section 120 (1) (c) of the *Local Government Regulation 2012* and Council's Rates and Charges Rebates and Concessions Policy (for example financial hardship as a result of drought).
- (2) Applications for a concession for rates or charges for land on the grounds of hardship will be considered by Council on a case-by-case basis.
- (3) Pursuant to Section 121 of the *Local Government Regulation 2012*, Council may grant eligible applicants a concession in the form of an agreement to defer the payment of the rates or charges, or a rebate of all or part of the overdue rates or charges.

### 8.4 OTHER CONCESSIONS

- (1) Council will consider applications for other concessions for rates or charges where Council is satisfied the application meets one or more of the other eligibility criteria set out in Section 120 (1) of the *Local Government Regulation 2012*.
- (2) Each application will be considered on a case-by-case basis.

## PART 9 OTHER FEES AND CHARGES

### 9.1 COST RECOVERY AND OTHER FEES AND CHARGES

- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government Regulation 2012*.
- (3) Section 172 (1) (c) of the *Local Government Regulation 2012* provides that the Revenue Statement must state the criteria used to decide the amount of any cost-recovery fees.
- (4) Section 172 (1) (d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services.
- (5) It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact that certain fees and charges may have.
- (6) In setting cost recovery and other fees and charges for goods and services, Council will apply the following criteria to be used in setting the amount of any fee or charge:
  - (a) fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged;
  - (b) Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
  - (c) charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.
- (7) Council's Fees and Charges Schedule details the fees and charges adopted by Council. Council's adopted Fees and Charges include both cost recovery and commercial user pays fees.
- (8) The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.
- (9) The commercial user pays fees are for other services and facilities supplied by Council where the charge is not a cost-recovery fee. The criteria used to decide the amount of such fees is for Council to cover the full cost of providing the relevant services and facilities and may include a commercially based rate of return, return on capital, tax equivalents and allowances for advantages for government ownership, when provided in competition to the private sector.

### 9.2 OTHER STATE GOVERNMENT LEVIES

Maranoa Regional Council will collect, if required, other levies introduced during the 2024/25 financial year on behalf of the Queensland Government.

## ATTACHMENT 1 - ADMINISTRATION, DIFFERENTIAL GENERAL RATES & UTILITY CHARGES

### PART A – ADMINISTRATION

#### 1.0 Discount for prompt payment

For the purpose of determining eligibility for the prompt payment discount, payment is deemed to be received on or before the due date if receipted at a Council Service Centre, an approved agency; or paid by electronic means, if the payment is recorded in Council's accounts on or before the due date.

#### 1.1 Payments made after the due date

It is acknowledged that there are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. Section 130 (10) of the *Local Government Regulation 2012* provides Council with a discretionary power to still allow the discount for prompt payment of rates or charges in such circumstances.

#### 1.2 What will be considered by Council to be beyond a ratepayer's control –

- (1) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
- (2) The death or major trauma (accident / life threatening illness / emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
- (3) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
- (4) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
- (5) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; and
- (6) An administrative error on the part of Council – in this case a discount equivalent to other ratepayers will be provided from the date Council rectifies the error.

#### 1.3 What won't be considered by Council to be beyond a ratepayer's control –

- (1) Failure of the ratepayer to ensure that Council was given correct notification of the postal address for the service of rate notices prior to the issue of the relevant rate notices;
- (2) Payments made by electronic means (B Pay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and will sign a statutory declaration outlining reasons; and
- (3) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

#### 1.4 Agreement to defer payment

- (1) A concession for rates and charges in the form of an agreement to defer payment of the rates or charges, may be granted by Council if satisfied in terms of Section 120(1)(c) of the *Local Government Regulation 2012* that the payment of rates or charges will cause hardship to the ratepayer, subject to the requirements of Council's Rates and Charges Rebate and Concession Policy.
- (2) To request a deferred payment agreement/plan, the ratepayer must contact Council before the due date shown on the relevant rate notice. If Council decides to grant the concession to the ratepayer, the deferred payment agreement/plan and the applicable premium amount that may be included by Council pursuant to Section 125 (3) of the *Local Government Regulation 2012*, will be confirmed in writing by Council.
- (3) Interest (as referred to in Section 2.4 of the Revenue Statement) may be waived by Council if –



- (a) the agreement to defer payment has been approved by Council within 60 days of the date of issue of the relevant rates notice;
- (b) there are no defaults of the terms and conditions of the agreement; and
- (c) all overdue rates and charges are fully paid by the end of the current financial year.

## **PART B– DIFFERENTIAL GENERAL RATES**

### **1.0 DIFFERENTIAL RATING CATEGORIES AND DESCRIPTIONS**

- (1) In the 2024/25 financial year Council will make and levy differential general rates with the rating category to which each parcel of rateable land belongs identified by Council using rating category descriptions (**Table A – Descriptions of Rating Categories**). The rating category identified by Council for the land shall be stated in each rate notice for the land.
- (2) Council will consider landowner objections to an allocated rating category if -
  - (a) A landowner considers that, as at the date of issue of the rate notice, their land should have been included in another rating category; and
  - (b) A written notice of objection is lodged by the landowner with the Council within 30 days of the date of issue of the relevant rate notice, using the preferred format of Council.
- (3) Lodging an objection to rates category does not affect the validity of the rate notice and does not interfere with the legal recovery of rates and charges; all rates and charges remain due and payable by the due date stated in the rate notice.

### **1.1 LAND THAT IS EXEMPT FORM RATING**

- (1) Pursuant to Section 73 of the *Local Government Regulation 2012*, for Section 93(3)(j)(ii) of the *Local Government Act 2009*, the following land is exempted from rating:
  - (a) *land owned by a religious entity if the land is less than 20ha and is used for one or more of the following purposes:*
    - (i) *religious purposes, including , for example, public worship;*
    - (ii) *the provision of education, health or community services, including facilities for aged persons or persons with disabilities;*
    - (iii) *the administration of the religious entity;*
    - (iv) *housing incidental to a purpose mentioned in subparagraphs (i) to (iii);*
  - (b) *land vested in, or placed under the management and control of, a person under an Act for:*
    - (i) *a public purpose that is a recreational or sporting purpose; or*
    - (ii) *a charitable purpose.*

Table A – Descriptions of Rating Categories		
Table 1 Differential General Rates		
Diff Cat	Description	Identification
1	<b>Residential A (\$1 to \$40,000)</b> – Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	Land having land use codes of 01,02,03,06,08,09,72
2	<b>Residential B (\$40,001 to \$70,000)</b> - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	Land having land use codes of 01,02,03,06,08,09,72
3	<b>Residential C &gt;\$70,000</b> - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	Land having land use codes of 01,02,03,06,08,09,72
4	<b>Residential D</b> Not in use	
5	<b>Lge Housesite or Sml Rural &amp; Rural Res-A (&lt;=\$40,000)</b> - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
6	<b>Lge Housesite or Sml Rural &amp; Rural Res-B (\$40,001-\$70,000)</b> - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
7	<b>Lge Housesite or Sml Rural &amp; Rural Res-C (\$70,001-\$200,000)</b> - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
8	<b>Lge Housesite or Sml Rural &amp; Rural Res-D (&gt;\$200,000)</b> - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94

9	<b>Rural &gt;=20ha - &lt;80ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
10	<b>Rural 80 to &lt;1,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
11	<b>Rural 1,000 to &lt; 5,000ha</b> - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
12	<b>Rural 5,000 to &lt; 15,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
13	<b>Rural 15,000 to &lt; 25,000ha</b> - Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
14	<b>Rural 25,000 to 50,000ha</b> – Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
15	<b>Rural &gt;50,000ha</b> – Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
16	<b>Pump Sites and Bores</b> – Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises.	Land having the land use code of 95

17	<b>Intensive Animal Ind (1,000-1,999 SCU)</b> – Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	Land having the land use code of 62,65 or 66 or has an alternative land use with an intensive animal industry approval
18	<b>Intensive Animal Ind (2,000-2,999 SCU)</b> – Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
19	<b>Intensive Animal Ind (3,000-3,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
20	<b>Intensive Animal Ind (4,000-4,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
21	<b>Intensive Animal Ind (5,000-7,499 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
22	<b>Intensive Animal Ind (7,500-9,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
23	<b>Intensive Animal Ind (10,000-14,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval

24	<b>Intensive Animal Ind (15,000-19,999 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 SCU	Land having the land use code of 62,64, 65 or 66 with an intensive animal industry approval
25	<b>Intensive Animal Ind (&gt;=20,000 SCU)</b> - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 SCU	Land having the land use code of 62,64, 65 or 66 or has an alternative land use with an intensive animal industry approval
26	<b>Accommodation, Caravan parks, Hotels and Motels</b> - Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 61 - 68	Land having the land use code of 42,43,47,48 and 49
27	<b>Commercial</b> - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 68	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
28	<b>Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)</b> - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26, 27, 29, 30, 37 to 39 and 59 to 68	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
29	<b>Commercial / Industrial &gt;10Ha</b> – Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 68	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
30	<b>Shopping Centre</b> – Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m <sup>2</sup> , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	Land having the land use code of 12 – 16
31	<b>Community Purposes</b> – Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (j) (ii) of the <i>Local Government Act 2009</i>	Land having the land use code of 48, 50 -59

32	<b>Industry</b> - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 – 68.	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
33	<b>Service Stations, Transport Terminals</b>	Land having the land use code of 29 and 30
34	<b>Abattoir &lt; 75,000 kills</b> – Land used in whole or in part as an abattoir with less than 75,000 kills annually	Left intentionally blank
35	<b>Abattoir &gt;= 75,000 kills</b> - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Left intentionally blank
36	<b>Refinery</b> – Land used in whole or part for the purpose of a gas refinery or separation plant	Land having a land use code of 31
37	<b>Transformers &lt; 1MVA</b> – Land used in whole or in part for a transformer with less than 1 MVA	Land having a land use code of 91
38	<b>Transformers 1 – 10MVA</b> – Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	Land having a land use code of 91
39	<b>Transformers &gt;10MVA</b> – Land used in whole or in part for a transformer with greater than 10 MVA	Land having a land use code of 91
40	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;1 MW to 10 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 1 MW to 10 MW	Left intentionally blank
41	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;10 MW to 20 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 10 MW to 20 MW	Left intentionally blank
42	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;20 MW to 40 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 20 MW to 40 MW	Left intentionally blank

43	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;40 MW to 60 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 40 MW to 60 MW	Left intentionally blank
44	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;60 MW to 100 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 60 MW to 100 MW	Left intentionally blank
45	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;100 MW to 200 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 100 MW to 200 MW	Left intentionally blank
46	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;200 MW to 300 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 200 MW to 300 MW	Left intentionally blank
47	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;300 MW to 400 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage with a combined output capacity, or capable output capacity, of more than 300 MW to 400 MW	Left intentionally blank
48	<b>Solar Farm/ Wind Farm/ Battery Storage &gt;400 MW to 500 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 400 MW to 500 MW	Left intentionally blank



49	<b>Solar Farm/Wind Farm/ Battery Storage &gt; 500 MW</b> – Land used, or intended for use, in whole or in part, for a renewable energy facility, such as a solar farm, wind farm or battery storage, with a combined output capacity, or capable output capacity, of more than 500 MW	Left intentionally blank
50	<b>Extractive/Waste A (&lt;=5,000tpa)</b> – Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
51	<b>Extractive/Waste Ind B (5,001-20,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
52	<b>Extractive/Waste Ind C (20,001-50,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
53	<b>Extractive/Waste D (50,001-100,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
54	<b>Extractive/Waste E (100,001-200,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
55	<b>Extractive/Waste F (200,001-500,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval

56	<b>Extractive/Waste Ind G (&gt;500,000tpa)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
57	<b>Extractive/Waste H (1ha-50ha, tpa unknown)</b> - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
58	<b>Extractive/Waste I (&gt;50ha, tpa unknown)</b> – Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval
59	<b>Accommodation Work Camps – D (1-20)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank
60	<b>Accommodation Work Camps – E (21-50)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank
61	<b>Accommodation Work Camps – F (51-150)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank

62	<b>Accommodation Work Camps – G (151-250)</b> – Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank
63	<b>Large Accommodation Work Camps – A (251-500)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units, other than land included in category 66	Intentionally left blank
64	<b>Large Accommodation Work Camps – B (501-750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units, other than land included in category 67	Intentionally left blank
65	<b>Accom Wk Camps – C (&gt;750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units, other than land included in category 68	Intentionally left blank
66	<b>Lge Accom Wk Camp Urban A (251-500)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba.	Intentionally left blank
67	<b>Lge Accom Wk Camp Urban B (501-750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with more than 500 accommodation units and less than or equal to 750 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba (Refer to Appendices 1 to 6 of the 2024/25 Revenue Statement).	Intentionally left blank
68	<b>Lge Wk Camp Urban C (&gt;750)</b> – Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units in the designated localities of Roma, Mitchell, Injune, Surat, Wallumbilla and Yuleba. (Refer Appendices 1 to 6 of the 2024/25 Revenue Statement).	Intentionally left blank

69	<b>Other Gas &amp; Oil – A (&lt;=6ha)</b> – Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59 – 68	Land having the land use code of 31,35 or 36
70	<b>Other Gas &amp; Oil – B (&gt;6ha-1,000ha)</b> – Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
71	<b>Other Gas &amp; Oil - C (&gt;1,000ha)</b> - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 68	Land having the land use code of 31,35 or 36
72	<b>Petroleum Leases - A (&lt;=30,000ha)</b> – Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	Land having the land use code of 40
73	<b>Petroleum Lease – B Conventional gas &gt;10,000ha</b> - Petroleum leases – conventional gas - issued within the Region with an area greater than 10,000 hectares.	Land having the land use code of 40
74	<b>Petroleum Leases - C (&gt;30,000ha)</b> - Petroleum leases issued within the Region with an area greater than 30,000 hectares	Land having the land use code of 40
80	<b>Other Land (not categorised elsewhere)</b> – Land not included in any of the other categories.	Left intentionally blank
81	Rural >=\$11M & <\$16.5M – Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	Land having the land use code of 04,05,06,60-89,93,94
82	Rural >=\$16.5M – Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	Land having the land use code of 04,05,06,60-89,93,94
83	Carbon Farming =>100,000 ACCU's – Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94

## 1.2 Miscellaneous

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a Categorisation officer approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012*, and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to by the Chief Executive Officer in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for subsections 81(4) and (5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs.
- (4) In **Table A – Descriptions of Rating Categories** reference to:
  - (a) **capable of being used**: includes having obtained approval for the use from the Council or a private certifier or other authorised entity, by way of a development application, building and/or plumbing works application, or an application for a licence or other form of approval under a Local Law;
  - (b) **intended for use**: includes a use that is an as of right use for the relevant land under Council's planning scheme, or a use for which: a development approval exists or an application for a development approval has been made but not finally determined, or a use that the owner or occupier has informed Council or has stated publicly that they intend to conduct on the land;
  - (c) **Petroleum Lease**: includes a petroleum lease under the *Petroleum Act 1923*, or the *Petroleum and Gas (Production and Safety) Act 2004*.
- (5) For **categories 59 - 68** the following definitions apply:
  - (a) **'Available for use'**: will be taken to be effective from the date upon which the final plumbing inspection has been passed.
  - (b) **'Accommodation Work Camp'**: is non-resident worker accommodation and refers to the use of premises for:
    - (i) accommodation for non-resident workers; or
    - (ii) recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (a).<sup>2</sup>Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.  
<sup>2</sup>*Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme 2017.*
  - (c) An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

## **PART C – UTILITY CHARGES**

### **1.0 WASTE MANAGEMENT UTILITY CHARGES**

- (1) Council will make and levy waste management utility charges for the purpose of covering the costs of collection and disposal of refuse and maintenance of waste management facilities.
- (2) Waste management utility charges shall apply to all properties within the Council's local government area where waste management services are or can be made available (the declared service areas). The charge will apply irrespective of the level of the services used. Waste management utility charges are levied biannually each financial year.
- (3) The declared service areas will expand as additional properties in respect of which waste management services can be made available are identified and included throughout the 2024/25 year.
- (4) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in within the boundaries of the declared waste collection service areas, whether a service is provided or not.
- (5) Services other than those covered by the waste management utility charge can be separately requested and shall be invoiced directly to the customer.

### **1.1 SEWERAGE UTILITY CHARGES**

- (1) Council will make and levy sewerage utility charges for the purpose of covering the costs of operating, maintaining and managing sewerage services.
- (2) An annual sewerage charge will be levied on each individual land parcel (whether or not connected, unconnected or vacant) within the Council's defined sewered areas (i.e. within 100 meters of a Council sewer main and which is connected, or which Council considers is capable of being connected, to the Council's sewerage system) based on the following criteria:
  - (a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
  - (b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit, for the first pedestal only. No additional charges apply for extra pedestals.
  - (c) Non-Residential / Non-Strata properties are levied per sewerage pedestal. Example - commercial premises with 3 pedestals will attract a charge for each pedestal.
  - (d) Non-Residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
  - (e) Where multiple lots are included on one Rate Assessment, a sewerage utility charge will apply for each lot. Example - a house and vacant lot together, 2 sewerage utility charges are levied.
  - (f) 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 utility charge.
  - (g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
- (3) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the sewerage levy. Any applicable rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

## 1.2 METERED POTABLE WATER UTILITY CHARGES

Council is of the view that it is equitable for all users to contribute to the fixed costs of the water supply operation by way of an access charge, while the usage charge for all water used (consumed) conforms with the user pays principles and also provides an incentive for water conservation.

### (1) METERED POTABLE WATER ACCESS INFRASTRUCTURE CHARGE

- (a) The annual Metered Potable Water Access Infrastructure Charge is to be levied biannually and determined according to the water meter size(s) servicing the premises.
- (b) The Metered Potable Water Access Infrastructure Charge will be levied on each individual land parcel, connected or not-connected or vacant, within the defined water service areas (i.e. within 100 meters of a Council potable water main and which Council considers capable of being connected to the potable water network) based on the following criteria:
  - A. Vacant and non-metered lands situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
  - B. Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
  - C. Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example - a house and vacant lot together, 2 metered potable water access infrastructure charges will apply.
  - D. 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 Metered Potable Water Access Infrastructure Charge.
  - E. Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
  - F. Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
  - G. Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection for metered potable water access infrastructure charge.
- (4) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (5) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.
- (6) Any rate adjustment will only take effect from the commencement of the rating period in which the application is made and approved by Council.

## 1.3 WATER USAGE CHARGE - METER REGISTERING INACCURATELY

- (1) Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council will calculate the applicable Metered Potable Water Usage Charge using all reasonable information available to Council and in accordance with Council's Water Meters Policy as amended from time to time.
- (2) Pursuant to Section 73 *Plumbing and Drainage Act 2018* a person must not tamper with a water meter. For the purposes of that section "tamper" includes tamper with the plumbing associated with the water meter in a way that may hinder the capacity of the meter to accurately measure the volume of water supplied to premises.



#### 1.4 UNMETERED NON-POTABLE WATER CHARGE - SURAT

The annual Unmetered Non-Potable Water Charge –Surat, is levied biannually for land connected to the service and charged at a rate determined by Council as per **Table 6 – Unmetered Non-Potable Water Service Charge - Surat**.

If an owner of land requests Council to disconnect their land from the Unmetered Non-Potable Water Service (subject to the payment of any applicable fees), any charge adjustment will be adjusted from the date of disconnection by Council.

## PART D – COUNCIL CONCESSIONS

Section 120(1) of the *Local Government Regulation 2012* provides Council with the discretionary power to grant a ratepayer a concession for rates and charges only if Council is satisfied of certain prescribed criteria.

All concessions are subject to written application and applicants must demonstrate their ability to meet the prescribed eligibility criteria for the concession being sought.

### 1.0 PENSIONER RATE CONCESSION

- (1) Eligibility for Council's Pensioner Rate Concession shall be determined subject to Sections 120 (1) (a) and 122 to 123 of the *Local Government Regulation 2012* and in accordance with the applicable provisions (Pensioner Rate Concession) of Council's Rates and Charges Rebate and Concession Policy.
- (2) For approved applicants, Council will provide a concession on general rates to the specified maximum amount for those categories detailed in **Table B – Council General Rate Pensioner Concession**.

Table B - Council General Rate Pensioner Concession		
Category	% of General Rate Concession	Maximum Dollar Value per annum
Pensioner	50%	\$235.00

- (3) This concession is in addition to the Queensland Government Pensioner Rate Subsidy.

### 1.1 PENSIONER RATE CONCESSION – REQUESTS FOR ADJUSTMENT FOR PREVIOUS PERIODS.

- (1) Where a pensioner requests a Pensioner Rate Concession to be applied to a previous rating period, requests must be submitted to Council in writing with supporting evidence to Council's satisfaction, in addition an Application for Pension/Rate Subsidy Concession form and a copy of the Pensioner Concession Card must be submitted. Council, in its sole discretion, may determine whether or not to grant the request in relation to the Council Pensioner Rate Concession.
- (2) All written backdate requests will be forwarded to State Government Concession Services by Council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted. If the Subsidy will not be granted, Council will not grant the Pensioner Rate Concession for the prior period.

### 1.2 NOT FOR PROFIT COMMUNITY ORGANISATION CONCESSION

- (1) Council will consider applications for a concession for rates or charges from sporting bodies/associations, service clubs, not-for-profit community organisations and registered charities:
  - (a) subject to being satisfied of one or more of the criteria set out in Section 120(1)(b) of the *Local Government Regulation 2012*; and
  - (b) in accordance with the applicable provisions (Community Organisations, Not-For-Profit and Charitable Organisations) of Council's Rates and Charges Rebate and Concession Policy (as amended from time to time).

### 1.3 OTHER CONCESSIONS

- (1) Concessions are also available for rates and charges where Council is satisfied of certain other criteria set out in Section 120(1) of the *Local Government Regulation 2012*.
- (2) Council will receive and consider on a case-by-case basis applications from ratepayers where Council is satisfied the application meets the eligibility criteria.
- (3) Pursuant to Section 121 of the *Local Government Regulation 2012* Council may grant eligible applicants the following types of concession:

- (a) a rebate of all or part of the rates or charges;
- (b) an agreement to defer payment of the rates or charges;
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

## **PART E – STATE GOVERNMENT SUBSIDIES & LEVIES**

### **1.0 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME**

- (1) In addition to Council's Pensioner Rate Concession, the State Government provides a subsidy to approved pensioners.
- (2) This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the Department of Communities, Disability Services and Seniors.
- (3) This subsidy is paid by the State Government to Council to be passed on to approved pensioners.
- (4) Under no circumstances is an approved pensioner to receive a subsidy for more than one property, designated as his / her principal place of residence.

### **1.1 EMERGENCY MANAGEMENT LEVY (EML)**

- (1) The EML is a State Government levy. Maranoa Regional Council is required to collect the levy on behalf of the State Government as part of the *Fire Services Act 1990* and *Fire and Emergency Services Regulation 2011*.

## ATTACHMENT 2 - LAND USE CODES

Land Use Codes	
<b>Residential</b>	
01	Vacant Urban Land
02	Single Unit Dwelling
03	Multi Unit Dwelling (Flats)
04	Vacant - Large Housesite
05	Dwelling - Large Homesite
06	Outbuildings
07	Guest House (Private) Hotel
08	Building Units (Primary Use Only)
09	Group Title (Primary Use Only)
<b>Retail Business &amp; Commercial</b>	
10	Combined Multi Dwelling & Shops
11	Shop - Single
12	Shopping Group (More than 6)
13	Shopping Group (2 - 6 Shops)
14	Shops - Main Retail (Central Business District)
15	Shops - Secondary Retail (Fringe CBD)
16	Drive-in Shopping Centre
17	Restaurant
18	Special Tourist Attraction
19	Walkway
20	Marina
21	Residential Institutions (Non-Medical Care)
22	Car Park

Land Use Codes	
23	Retail Warehouse
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)
25	Professional Offices
26	Funeral Parlour
27	Hospital, Conv. Homes (Medical Care) Private
Transport & Storage	
28	Warehouse & Bulk Stores
29	Transport Terminal
30	Service Station
31	Oil Depot & Refinery
32	Wharves
33	Builders Yard, Contractors Yard
34	Cold Stores - Iceworks
Industrial	
35	General Industry
36	Light Industry
37	Noxious/Offensive Industry (including Abattoir)
38	Advertising - Hoarding
39	Harbour Industries
40	Extractive
Other Business	
41	Child Care - excluding Kindergarten
42	Hotel/Tavern
43	Motel

44	Nurseries (Plants)

### Land Use Codes

45	Theatres & Cinemas
46	Drive-in Theatre
47	Licensed Clubs
48	Sports Clubs/Facilities
49	Caravan Parks
50	Other Clubs (Non-Business)

### Special Uses

51	Religious
52	Cemeteries
53	Commonwealth (Secondary Use Only)
54	State (Secondary Use Only)
55	Library
56	Sportsground, Racecourse, Airfield
57	Parks, Gardens
58	Educational - Including Kindergarten
59	Local Authority (Secondary Use Only)

### Sheep Grazing

60	Sheep Grazing - Dry
61	Sheep Breeding
62	Not Allocated
63	Not Allocated

### Cattle Grazing

64	Cattle Grazing & Breeding
----	---------------------------

65	Cattle Breeding & Fattening
66	Cattle Fattening

### Land Use Codes

67	Goats
----	-------

### Dairy Cattle

68	Milk - Quota
----	--------------

69	Milk - No Quota
----	-----------------

70	Cream
----	-------

### Agricultural

71	Oil Seeds
----	-----------

72	P/use-Sec.25;S/use-Higher Use
----	-------------------------------

73	Grains
----	--------

74	Turf Farms
----	------------

75	Sugar Cane
----	------------

76	Tobacco
----	---------

77	Cotton
----	--------

78	Rice
----	------

79	Orchards
----	----------

80	Tropical Fruits
----	-----------------

81	Pineapples
----	------------

82	Vineyards
----	-----------

83	Small Crops & Fodder - Irrigated
----	----------------------------------

84	Small Crops & Fodder - Non-Irrigated
----	--------------------------------------

### Other Rural Uses

85	Pigs
86	Horses
87	Poultry

### Land Use Codes

88	Forestry & Logs
89	Animals - Special
90	Stratum
91	Transformers
92	Defence Force Establishment
93	Peanuts
94	Vacant Rural Land (excl. 01 & 04)
95	Reservoir, Dams, Bores

### General Industry








96	Public Hospital
97	Welfare Homes/Institutions
98	Sect II(i)(vii) Applies (Secondary Use Only)
99	Community Protection Centre



Rating Locality Injune

Appendix 1

Road Network

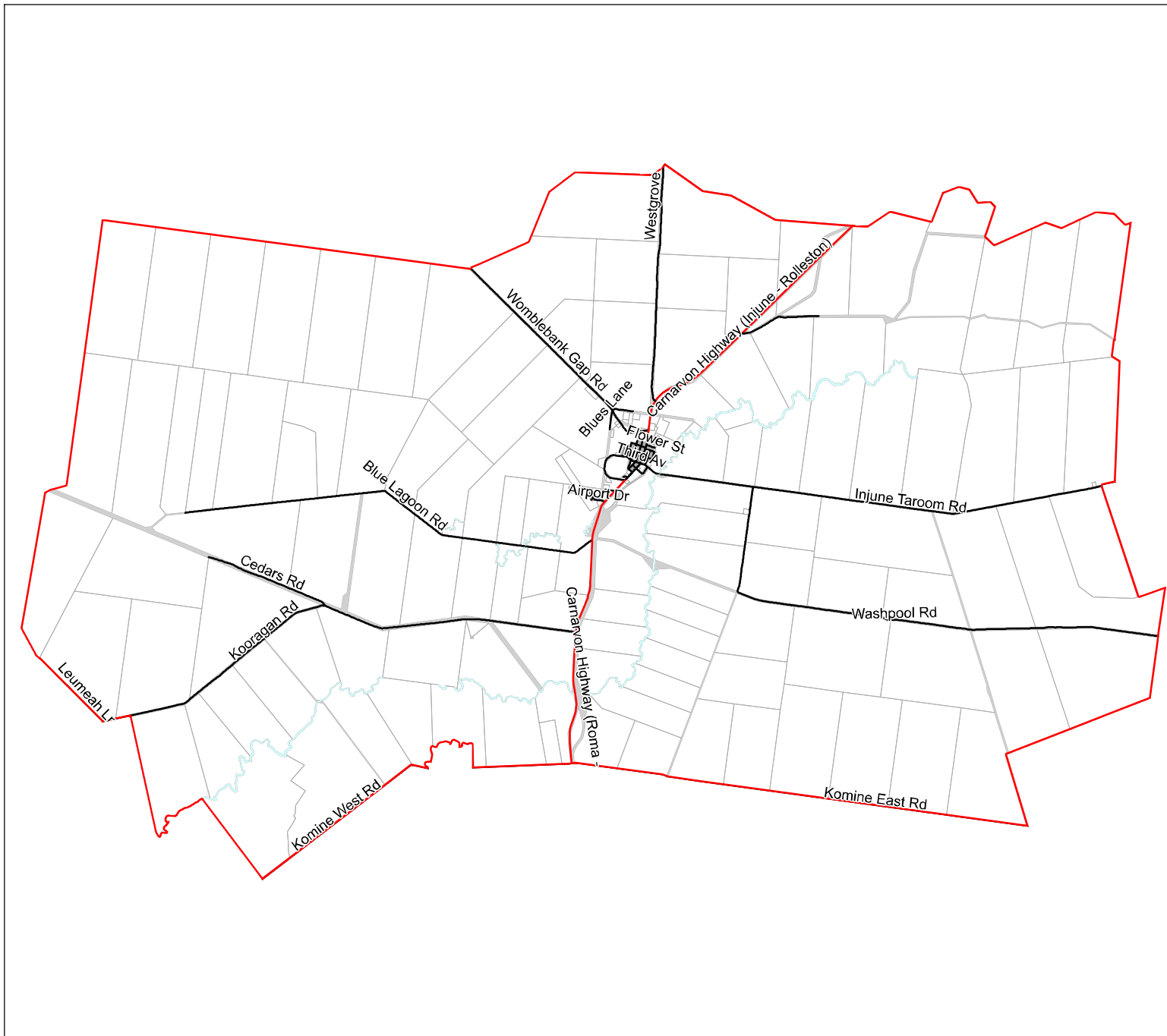
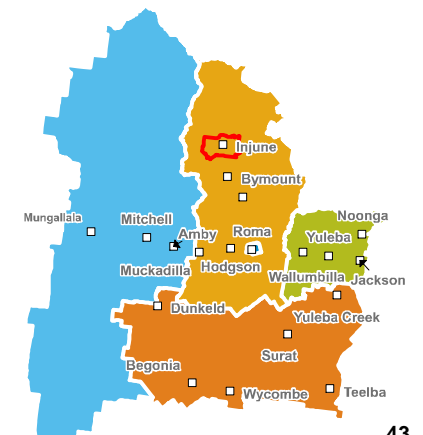
-  Local
-  Other
-  State
-  all others
-  Watercourse
-  Cadastre Parcel Boundaries
-  Maranoa Localities



**Mapping Provides an Indication of Approximate Location Only**

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Projection: MGA94 Zone 55  
Date Issued: 18/06/2024



**Rating Locality Mitchell**

**Appendix 2**

Road Network

-  Local
-  Other
-  State
-  all others

 Watercourse

 Cadastre Parcel Boundaries

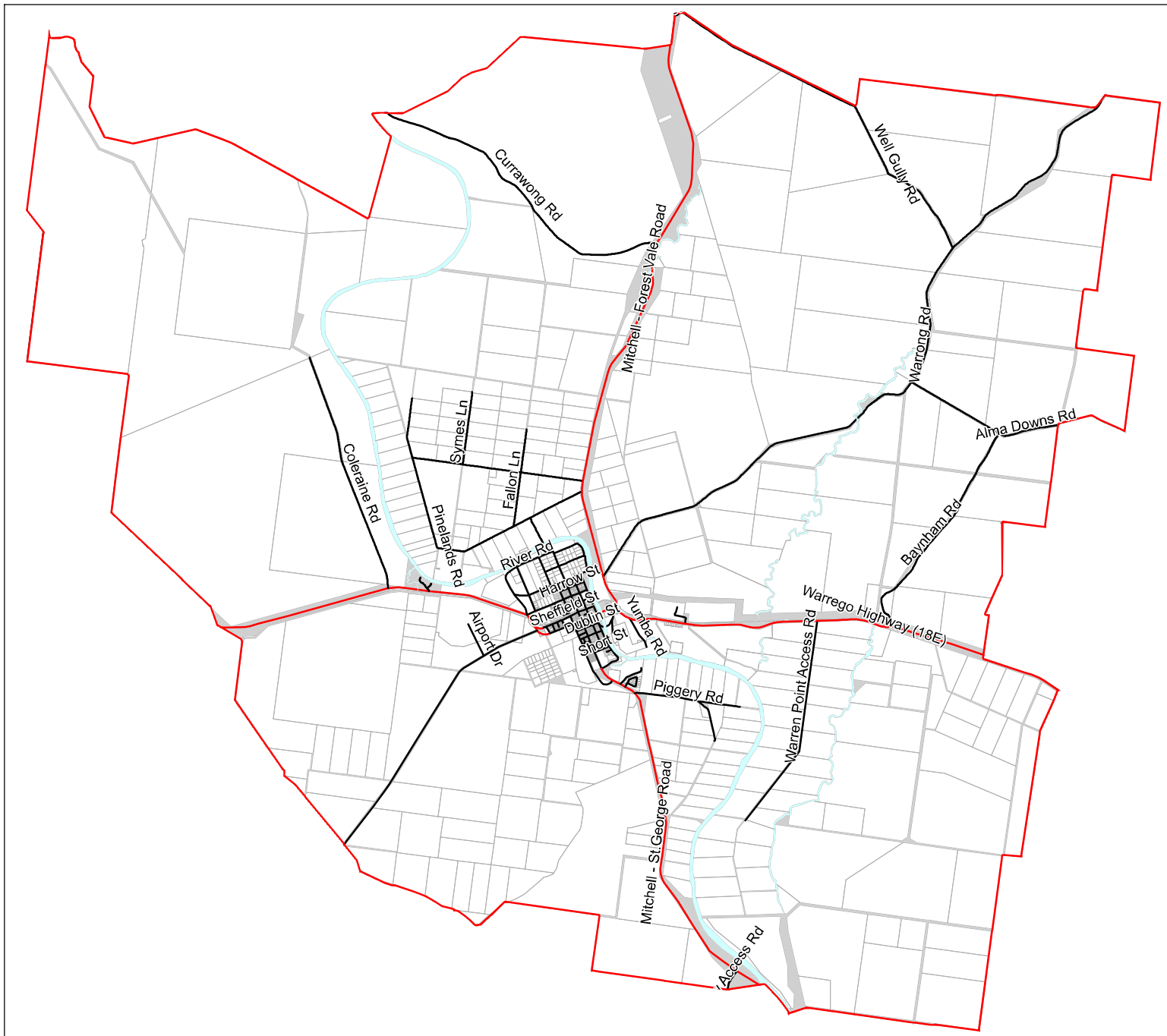
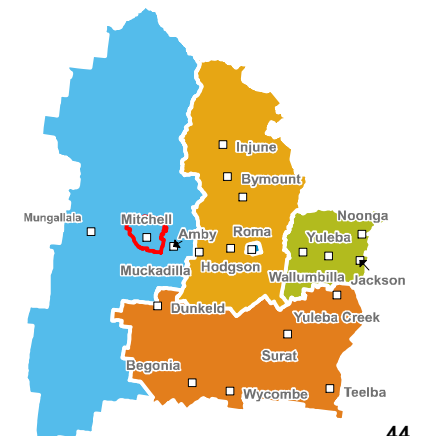
 Maranoa Localities



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Date Issued: 18/06/2024



**Rating Locality Roma**

**Appendix 3**

Road Network

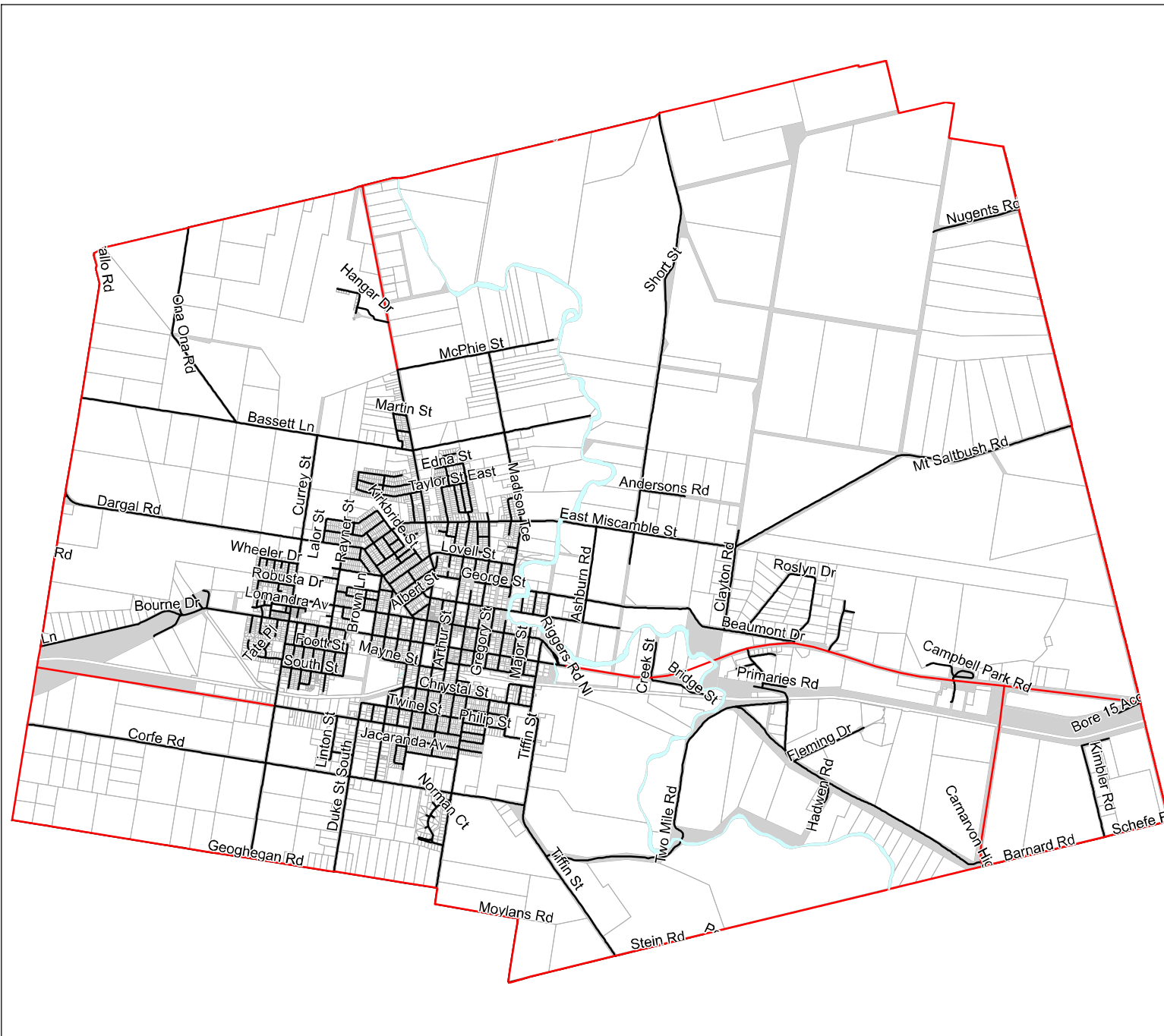
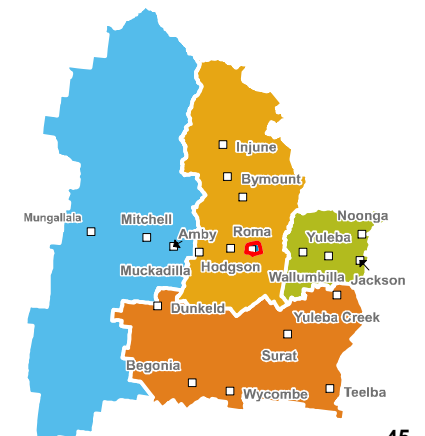
-  Local
-  Other
-  State
-  all others
-  Watercourse
-  Cadastre Parcel Boundaries
-  Maranoa Localities



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Date Issued: 18/06/2024



**Rating Locality Surat**

**Appendix 4**

Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastral Parcel Boundaries

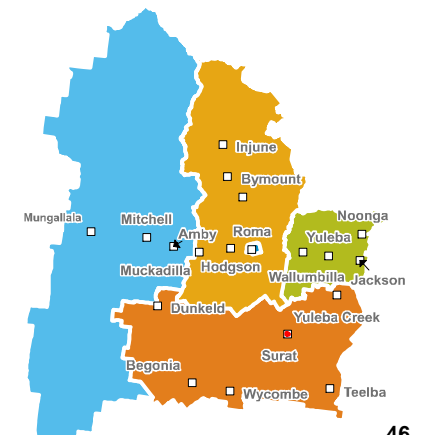
Maranoa Localities



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Date Issued: 18/06/2024










**MARANOA REGIONAL COUNCIL**

**Rating Locality Wallumbilla**

**Appendix 5**

Road Network

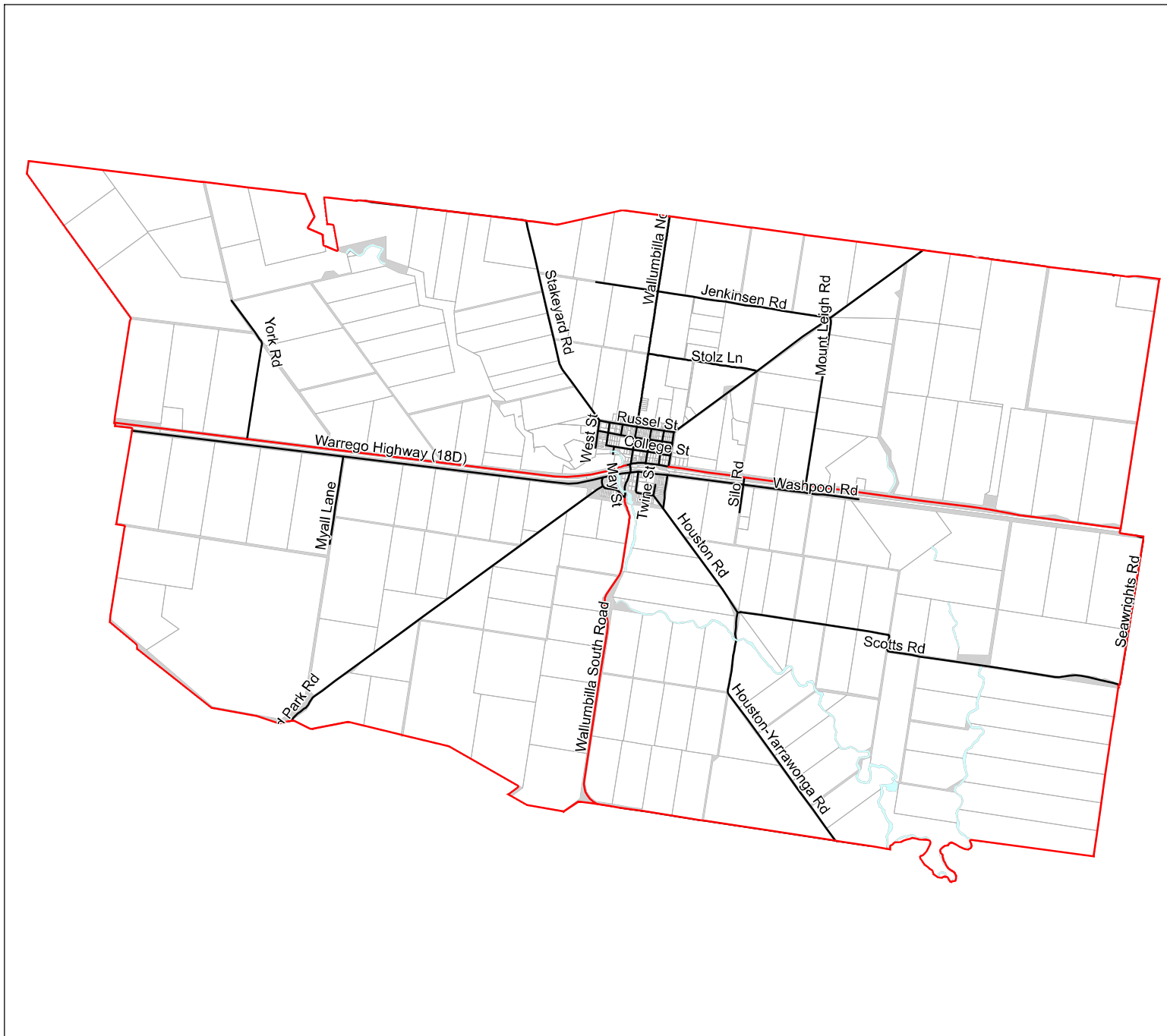
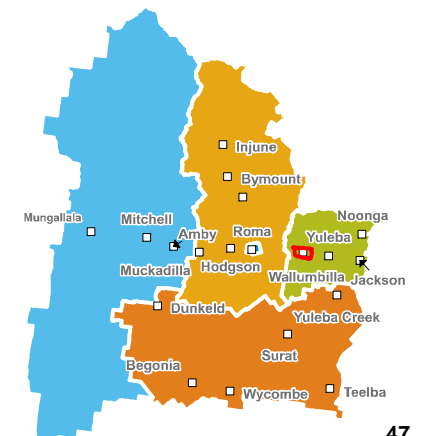
-  Local
-  Other
-  State
-  all others
-  Watercourse
-  Cadastre Parcel Boundaries
-  Maranoa Localities



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Date Issued: 18/06/2024



**MARANOA REGIONAL COUNCIL**

**Rating Locality Yuleba**

**Appendix 6**

Road Network

- Local
- Other
- State
- all others

Watercourse

Cadastre Parcel Boundaries

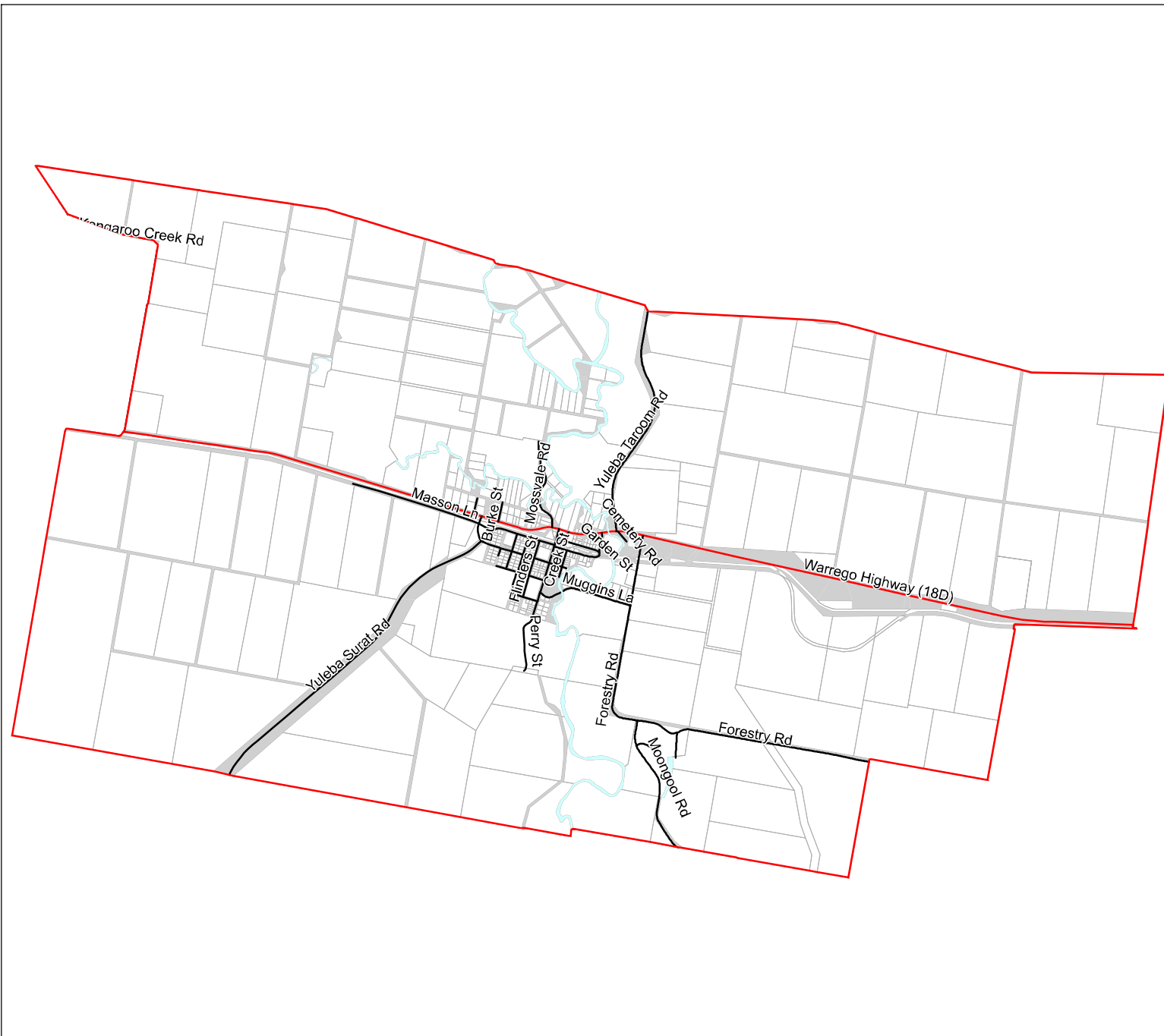
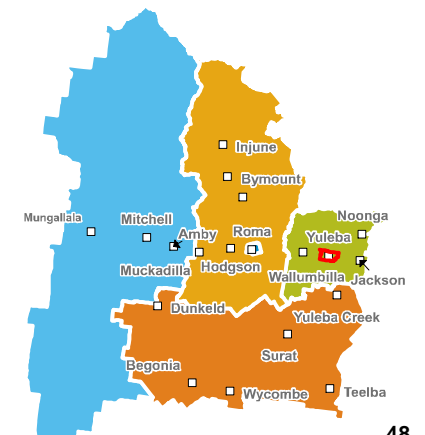
Maranoa Localities



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Date Issued: 18/06/2024









**MARANOA REGIONAL COUNCIL**

**Amby Rural Fire Brigade Area**


**Appendix 7**

Road Network

-  Local
-  Other
-  State
-  all others

-  Watercourse

-  Cadastre Parcel Boundaries

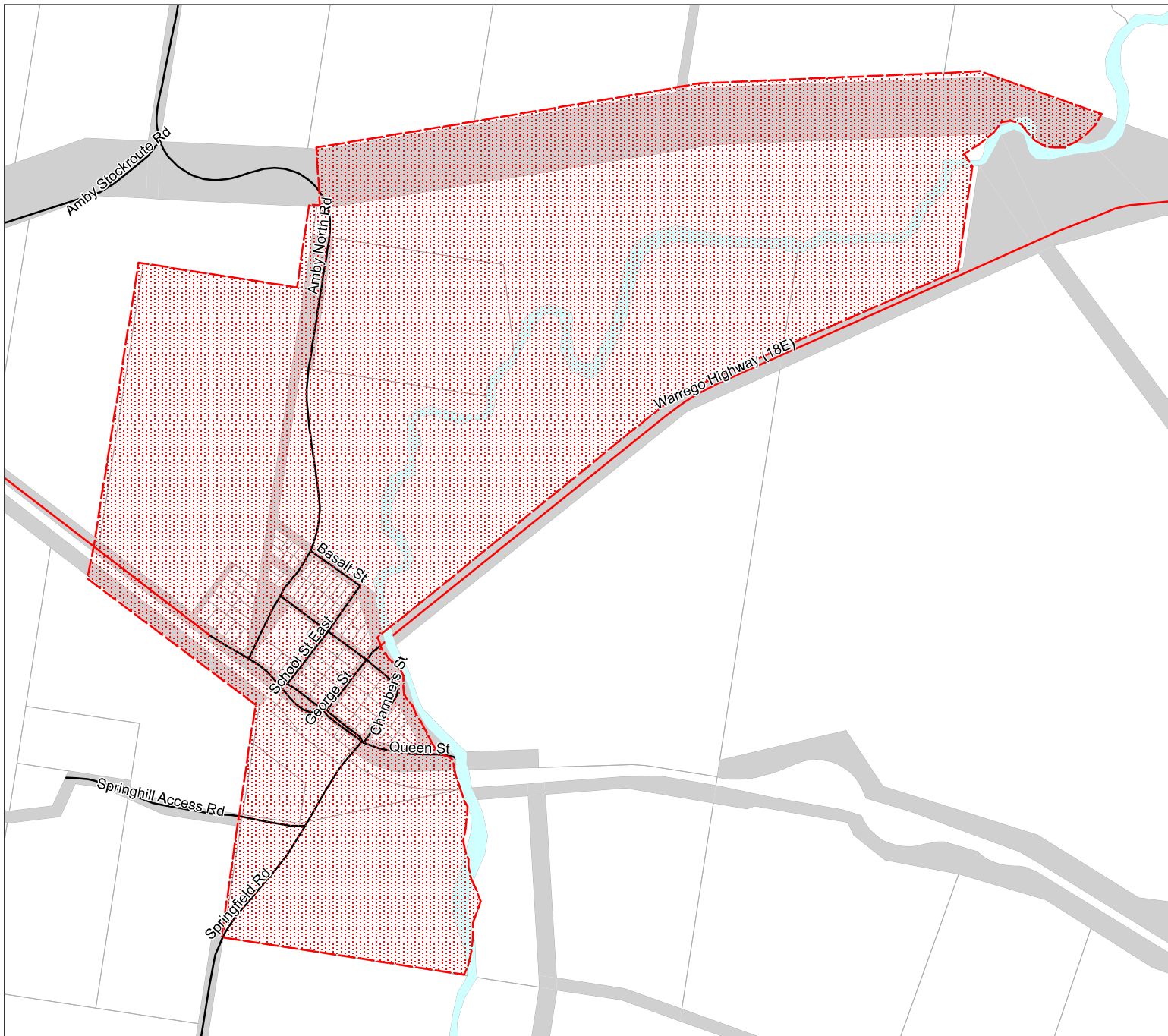
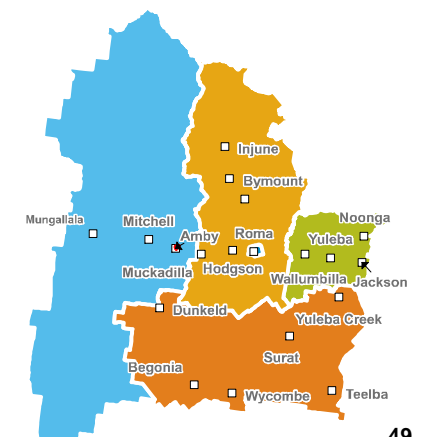
-  Rural Fire Brigade Area



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Date Issued: 18/06/2024



**MARANOA REGIONAL COUNCIL**  
**Mungallala Rural Fire Brigade Area**


**Appendix 8**

Road Network

-  Local
-  Other
-  State
-  all others

 Watercourse

 Cadastre Parcel Boundaries

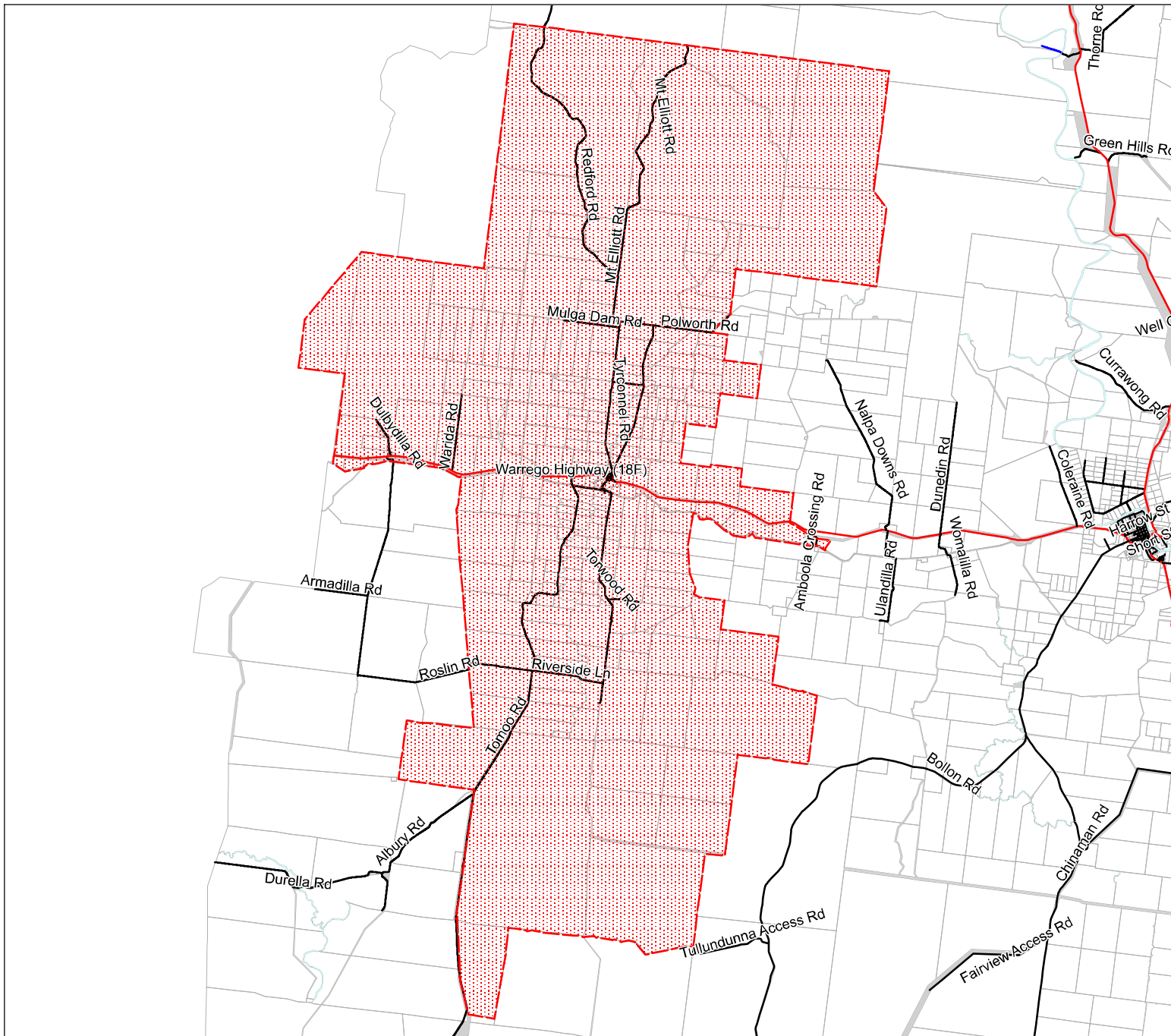
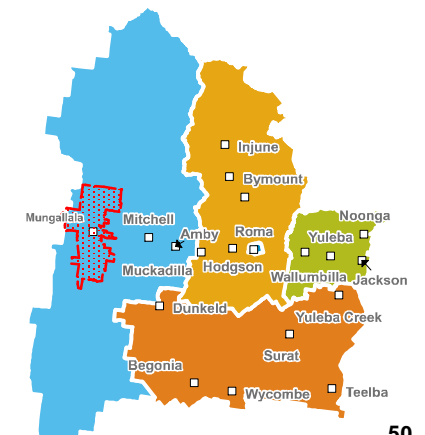
 Rural Fire Brigade Area



**Mapping Provides an Indication of  
Approximate Location Only**

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Date Issued: 18/06/2024












**MARANOA REGIONAL COUNCIL**

**Yuleba Rural Fire Brigade Area**

**Appendix 9**

Road Network

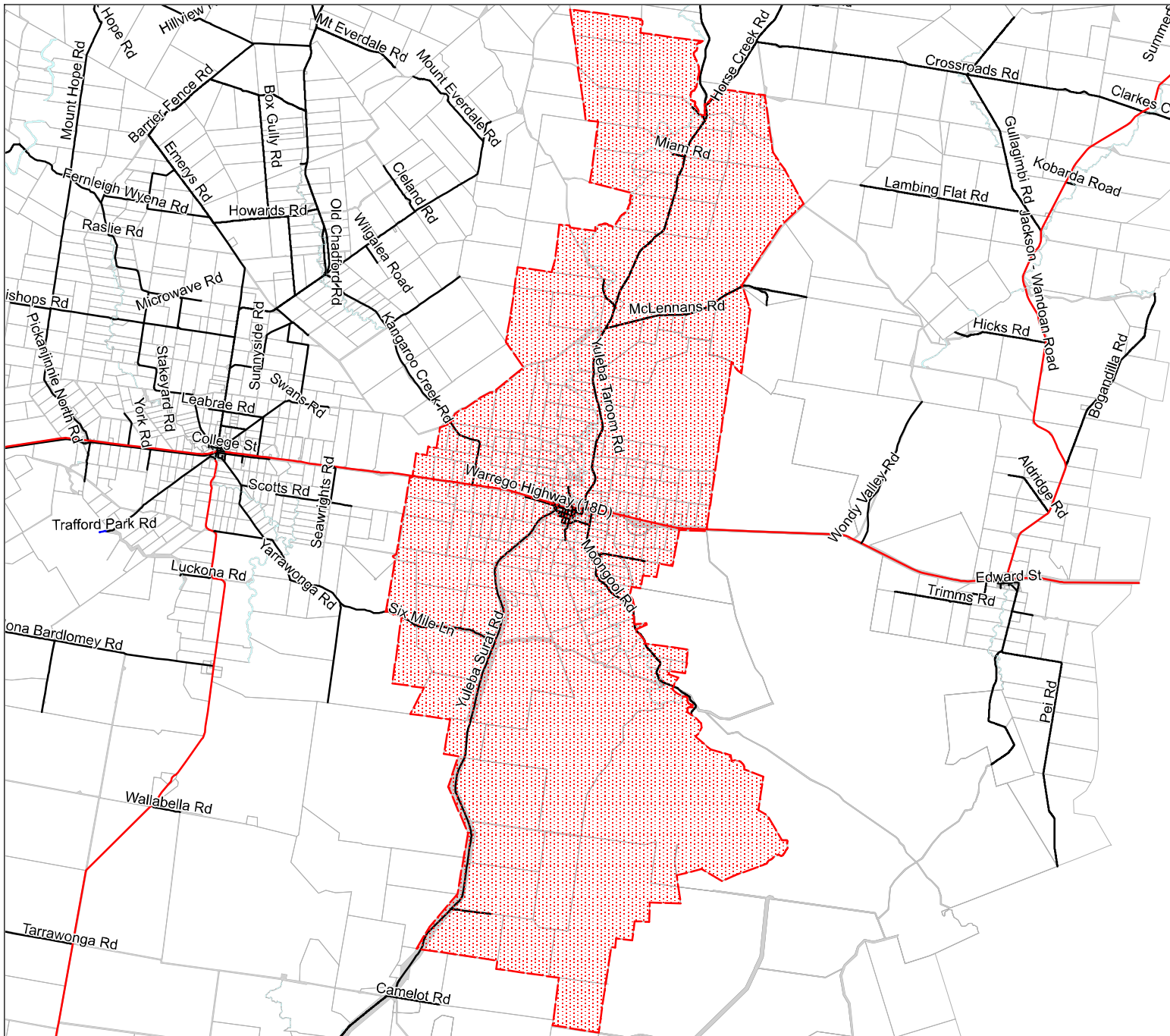
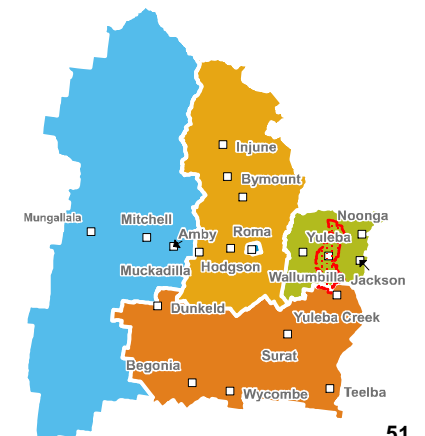
-  Local
-  Other
-  State
-  all others
-  Watercourse
-  Cadastre Parcel Boundaries
-  Rural Fire Brigade Area



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
Projection: MGA94 Zone 55  
Date Issued: 18/06/2024



**MARANOA REGIONAL COUNCIL**  
**Orange Hill Rural Fire Brigade Area**


**Appendix 10**

Road Network

-  Local
-  Other
-  State
-  all others

-  Watercourse

-  Cadastre Parcel Boundaries

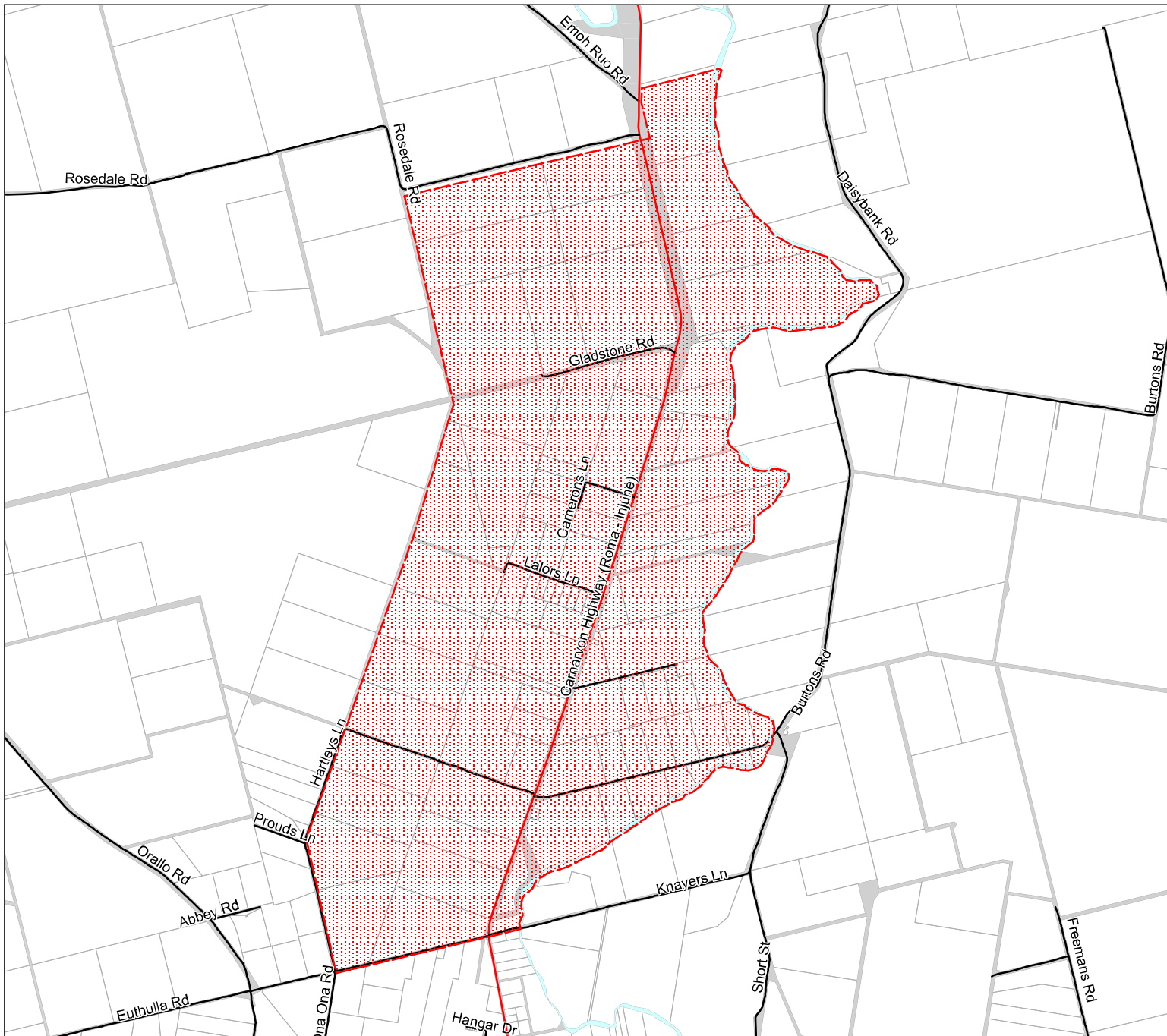
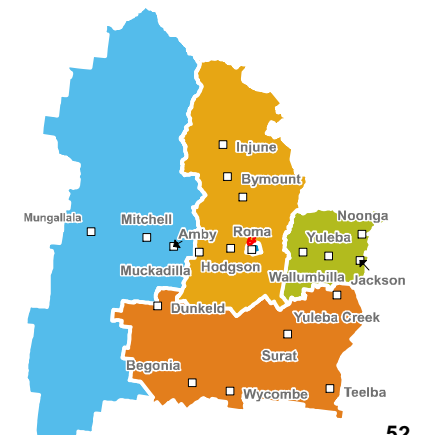
-  Rural Brigade Fire Area



**Mapping Provides an Indication of  
Approximate Location Only**

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Projection: MGA94 Zone 55  
Date Issued: 18/06/2024



# Revenue Policy 2024/25

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

*(2) The budget must also include-*

*(c) a revenue policy.*

Document Control	
Policy Title	Revenue Policy
Policy Number	P24/9
Function	[Internal Function]
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P23/11
Review Date	May 2025

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		24 May 2023	OM/05.2023/49
2		26 June 2024	SMB/06.2024/02

## 1. Purpose

The purpose 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 (c) and Section 193 of the *Local Government Regulation 2012* by setting out:

- a) The principles which Council will apply during the 2024/25 financial year for:
  - Levying rates and charges
  - Granting concessions for rates and charges
  - The recovery of unpaid rates and charges
  - Cost recovery fees and methods
- b) The purpose of the concessions; 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

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges.

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

## 3. Statement

In accordance with the *Local Government Act 2009*, this Revenue Policy will be used in developing Council's budget for the financial period from 1 July 2024 to 30 June 2025.

Council levies rates and charges to fund the provision of specific services to our community. When adopting its annual budget, Council will set the rates and charges at a level that will provide for both current and future community requirements. Council will apply the local government principle of transparency in making rates and charges.

In preparing the Revenue Policy 2024/25, Council considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by the Department of State Development, Infrastructure, Local Government and Planning.

This guideline sets out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice and identifies the following principles ('the Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

#### 4. Definitions

Council	Maranoa Regional Council
Act	<i>Local Government Act 2009</i>
Pensioner	A person who is the holder of a pensioner concession card issued by the Department of the Commonwealth responsible for administering the <i>Social Security Act 1991 (Cwlth)</i> or the <i>Veterans' Entitlement Act 1986 (Cwlth)</i> .
Regulation	<i>Local Government Regulation 2012</i>

All other definitions are as per the *Local Government Act 2009* and *Local Government Regulation 2012*.

## 5. Policy

### 5.1 Details

#### 5.1.1 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:

- a) Fairness & Equity – by ensuring the consistent application of lawful rating and charging principles without bias.
- b) Transparency – by communicating the Council's charging processes and each ratepayer's responsibility under the rating system.
- c) Efficiency – by having a rating regime that is cost effective to administer.
- d) Sustainability – to support the financial strategies for the delivery of infrastructure and services identified in Council's short, medium and long term planning.
- e) Flexibility within agreed parameters – by providing payment arrangements to assist ratepayers in meeting their rate commitments.

Council will apply these principles when:

- Making rates and charges
- Levying rates and charges
- Recovery rates and charges
- Granting and administering rates and charges concessions
- Charging for local government services and facilities
- Charging for business activities (subject to the National Competition Policy)
- Funding Council infrastructure

#### 5.2 Making and Levying of Rates and Charges

Council's application of the above principles in making and levying of Rates and Charges for the 2024/25 financial year are detailed as follows:

### 5.2.1 General Rates

General rates are set each year to assist Council in raising sufficient revenue to provide services to the community (exclusive of water, sewerage and cleansing/waste management utilities).

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 resources expenditure to provide the necessary services and facilities and therefore has opted for a system of differential General Rating to meet its needs.

#### 5.2.1.1 Differential General Rates

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

- a) The relative effect 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 Value or Site Value 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) Amount of the Unimproved Value or Site Value and the rate payable.

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.

#### 5.2.1.2 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 charge. Council will annually review its utility charges and other fees for services to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the service.

#### 5.2.1.3 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 ratepayers or class of ratepayer.

### 5.3 Granting of Rebates and Concessions

#### 5.3.1 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.

Consideration may be given by Council to granting a class concession in the event that all or part of the local government area is declared a natural disaster area by the State Government.

#### 5.3.2 The Purpose of Concessions

In accordance with Section 120 (1) of the *Local Government Regulation 2012*, Council may grant a concession in 2024/25 for the owner 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.

##### b) Non-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.

##### c) Hardship Concession

Council may grant a concession where it can demonstrate that the payment of the rates or charges will cause hardship to the landowner.

##### d) 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 under this section will be considered and determined by Council on a case-by-case basis.

#### 5.4 Recovery of Unpaid Amounts of Rates and Charges

Council will exercise its rates 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 & Equity – by treating all ratepayers in similar circumstances in the same manner; and by making every attempt to follow-up on outstanding rates and charges prior to taking legal action;
- Transparency – by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their obligations;
- Efficiency – by making the process used to recover outstanding rates and charges simple to administer and cost effective;
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations.

#### 5.5 Charges for Local Government Services and Facilities

With the exception of fees and charges associated with Council's Business Activities, there are broadly two types of fees and charges:

##### 5.5.1 Cost Recovery ('Regulatory') Fees and Charges (s97 of the *Local Government Act 2009*)

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

- a) An application for the issue or renewal of a licence, 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 charged.

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.

##### 5.5.2 Other ('Commercial') Fees & 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, including community or non-profit organisations.

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

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

### **5.6 Fees & Charges for Business Activities (Subject to National Competition Policy)**

In setting charges for a business under National Competition Policy reforms, Council's pricing strategy will apply full cost pricing principles whilst also meeting other economic, efficiency and social objectives. Full cost pricing means that on average, prices should fully recover all the relevant costs of supplying a product or service including:

- a) Direct costs;
- b) Indirect non-capital costs;
- c) Capital costs (includes returns on capital, interest payments, debt guarantee fees and return of capital (depreciation));
- d) Tax equivalent adjustments; and
- e) Other competitive neutrality adjustments.

Council may decide to apply charges at less than full cost pricing in order to achieve social, economic, environmental or other objectives. In making any such decision the reason for the decision will be clearly set out in the resolution together with the estimated amount of revenue to be foregone in the subject year.

When any such decision is applied to a Commercialised Business Unit, the direction to the Commercialised Business Unit will be recognised as a 'community service obligation' and a subsidy shall be paid to the Commercialised Business Unit and that subsidy shall be recognised in the accounts of the Commercialised Business Unit.

### **5.7 Funding of New Development**

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

## **6. Special Provisions**

N/A

## 7. Related Policies and Legislation

- The *Local Government Act 2009*
- The *Local Government Regulation 2012*
- Rates and Charges Rebate and Concession Policy

## 8. Associated Documents

- Revenue Statement
- Fees and Charges Schedule
- Guideline on equity and fairness in rating for Queensland Local Governments

# Assessment of Business Activities to determine if they meet the Threshold for Classification as a Significant Business Activity

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (3) *The statement of income and expenditure must state each of the following-*
- (1) *the local government’s significant business activities carried on using a full cost pricing basis; and*
  - (2) *the activities of the local government’s commercial business units; and*
  - (3) *the local government’s significant business activities.*

*Local Government Regulation 2012*

*Section 18 – Reforming a significant business activity*

- (1) *The local government must identify and assess each new significant business activity for possible reform.*
- (2) *If the local government decides to reform the significant business activity, the reform must involved-*
- (a) *applying full cost pricing to the activity; or*
  - (b) *commercialising the activity; or*
  - (c) *corporatising the activity by creating a corporatised business entity to conduct the activity.*

*Local Government Regulation 2012*

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

- (1) *This section prescribes, for section 43(4)(b) of the Act, the threshold that a business activity must meet to be a significant business activity for a financial year (the current financial year).*
- (2) *If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

*Note—*

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

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

*Local Government Regulation 2012*

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

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

An assessment of business activities in the financial year ending immediately before the current financial year, against the threshold for significant business activities for 2024-25 indicates that there is no business activity that meets the criteria for being a significant business activity.

<b>Business Activity</b>	<b>Section 45 information (Previous year financial information)</b>	<b>Significant Business Activity</b>
Quarry operations	\$6,483,352	No
Saleyards	\$4,199,212	No
Waste management	\$5,624,612	No
Airport	\$2,174,143	No
Gas	\$1,228,085	No
Plant	\$6,597,565	No
Building services	\$568,439	No
Roads operations	\$3,877,169	No
	<b>Number of water service connections 2023/24</b>	
Water and sewerage services	6,101	No

# Financial Sustainability Ratios

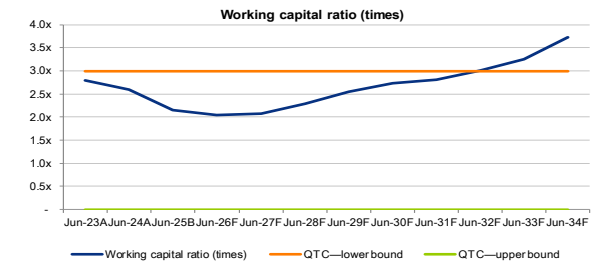
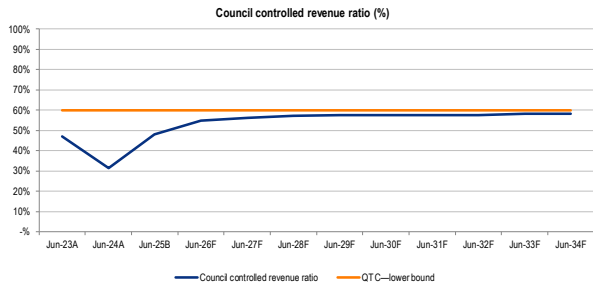
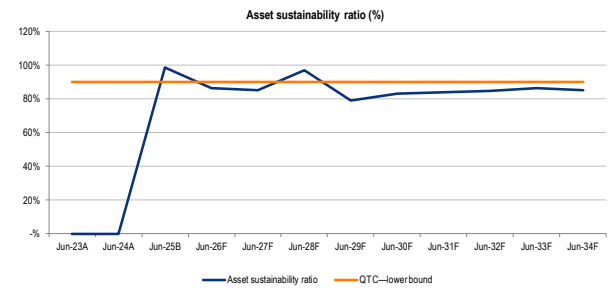
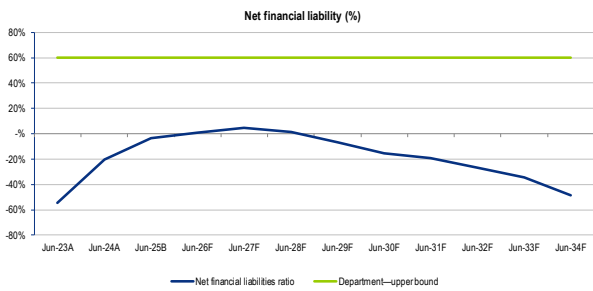
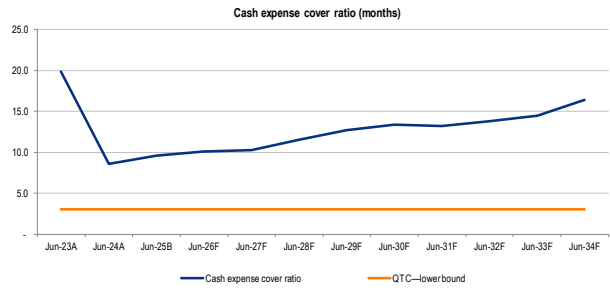
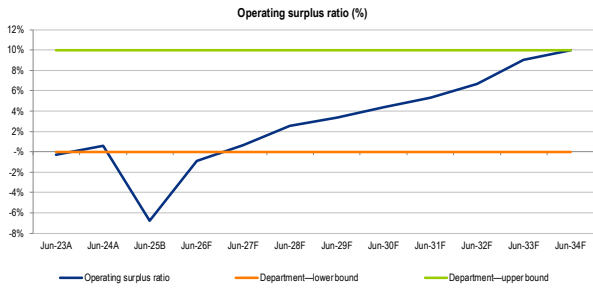
*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.*
- (5) The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline –*
  - (a) asset sustainability ratio;*
  - (b) net financial liabilities ratio;*
  - (c) operating surplus ratio.*

MARANOA REGIONAL COUNCIL							Forecast				
Type	Measure	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
<b>Working Capital Ratio</b>											
Liquidity	(Current Assets / Current Liabilities)	2.16	2.04	2.07	2.29	2.54	2.73	2.81	3.01	3.25	3.72
	Measures the extent to which Council has liquid assets available to meet short term financial obligations.										
	Target between: 1 and 4										
<b>Operating Surplus Ratio</b>											
Operating Performance	(Net Operating Surplus / Total Operating Revenue) (%)	-6.8%	-0.9%	0.6%	2.6%	3.4%	4.4%	5.3%	6.7%	9.0%	10.0%
	Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.										
	Target between: 0% to 10%										
<b>Leverage Ratio</b>											
Fiscal Flexibility	(Term debt - cash and cash equivalents) / total operating revenue	-48.4%	-45.4%	-40.1%	-41.7%	-48.6%	-55.6%	-58.2%	-64.9%	-70.9%	-84.1%
	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.										
	Target between: 0 – 3 times (5 year average)										
<b>Operating Cash Ratio</b>											
Operating Performance	(Operating Result add Depreciation and Amortisation add Finance Costs / Total Operating Revenue)	16.5%	25.4%	26.6%	28.0%	28.4%	28.8%	29.0%	28.7%	29.5%	29.8%
	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.										
	Target: Greater than 0%										
<b>Asset Sustainability Ratio</b>											
Asset Management	(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	98%	86%	85%	97%	79%	83%	84%	85%	86%	85%
	This ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.										
	Target: greater than 90%										
<b>Council Controlled Revenue Ratio</b>											
Fiscal Flexibility	(Net rates, levies and charges + total fees and charges)/ total operating revenue	48.1%	54.8%	56.2%	57.3%	57.4%	57.5%	57.7%	57.7%	58.1%	58.2%
	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										
	This is a contextual measure with no targets specified for this ratio.										
<b>Population Growth Ratio</b>											
Fiscal Flexibility	(Prior year estimated population / Previous year estimated population) -1	(1.5)%	(1.5)%	(0.6)%	(0.6)%	(0.6)%	(0.6)%	(0.6)%	(0.6)%	(0.6)%	(0.6)%
	The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.										
	This is a contextual measure with no targets specified for this ratio.										
<b>Unrestricted Cash Expense Cover Ratio</b>											
Liquidity	((Unrestricted cash + Internally restricted cash) / (total operating expenses - depreciation & amortisation - gross interest expense)) x 12 months	8.12	9.56	9.73	11.52	12.70	13.34	13.24	13.82	14.50	16.37
	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.										
	Target: Greater than 4 months										





# Change in Rates & Charges

*Local Government Regulation 2012*

*Section 169 – Preparation and content of budget*

- (6) *The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.*
- (7) *For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.*

## **TOTAL VALUE OF CHANGE IN RATES AND CHARGES**

Pursuant to sections 169 (6) and 169 (7) of *Local Government Regulation 2012*, the total value of the change, expressed as a percentage, in the rates and charges budgeted to be levied for the 2024/25 financial year compared with the rates and charges budgeted to be levied in the 2023/24 financial year is 8%.

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

# Estimated Activity Statement

*Local Government Regulation 2012*

*Section 34 – Estimated Activity Statement*

- (1) *A local government’s budget must, for each business activity, contain an estimated activity statement.*
- (2) *An estimated activity statement is a document that states, for the business activity—*
  - (a) *the estimated revenue that is payable to—*
    - (i) *the local government; or*
    - (ii) *anyone else; and*
  - (b) *the estimated expenses, including all items taken into account under the pricing provisions (other than return on capital); and*
  - (c) *the estimated surplus or deficit for the financial year; and*
  - (d) *if community service obligations are to be carried out during the business activity—*
    - (i) *a description of the nature of the community service obligations; and*
    - (ii) *the estimated cost of performing the community service obligations, less the estimated revenue for the community service obligations.*
- (3) *An estimated activity statement may contain a summary of the information mentioned in subsection (2), instead of a full statement of the information, if—*
  - (a) *the estimated activity statement states it is a summary only and that a full statement of the information may be—*
    - (i) *inspected or purchased at the local government’s public office; and*
    - (ii) *inspected on the local government’s website; and*
  - (b) *a full statement of the information can be—*
    - (i) *inspected or purchased at the local government’s public office; and*
    - (ii) *inspected on the local government’s website.*
- (4) *The price for purchasing a full statement of the information must be no more than the reasonable cost to the local government of making the statement available for purchase.*

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**MARANOA REGIONAL COUNCIL**  
**Code of Competitive Conduct**  
**Estimated Activity Statement**

Account Description	Quarry	Saleyards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads	Total
<b>Operating Revenue</b>											
Rates & Charges	-	-	1,729,941	-	6,202,924	3,105,000	-	-	-	-	11,037,865
Fees & Charges	-	5,022,967	1,824,070	2,232,650	481,500	116,025	950,000	-	212,100	-	10,839,312
Sale of goods & services	7,307,865	-	-	-	-	-	-	-	-	-	7,307,865
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	4,885,126	4,885,126
Internal revenue	4,250,000	-	418	-	15,740	-	235,464	8,582,920	12,000	-	13,096,542
Operating grant & other income	1,900,000	190,000	471,647	20,700	58,500	72,000	-	500,000	-	-	3,212,847
<b>Total Operating Revenue</b>	<b>\$ 13,457,865</b>	<b>\$ 5,212,967</b>	<b>\$ 4,026,076</b>	<b>\$ 2,253,350</b>	<b>\$ 6,758,664</b>	<b>\$ 3,293,025</b>	<b>\$ 1,185,464</b>	<b>\$ 9,082,920</b>	<b>\$ 224,100</b>	<b>\$ 4,885,126</b>	<b>\$ 50,379,557</b>
	0	0	0	0	0	0	0	0	0	0	
<b>Operating Expenses</b>											
Employee costs, materials and services	10,674,892	4,636,666	4,931,225	1,632,615	4,967,917	1,778,799	745,610	5,565,379	630,623	4,399,456	39,963,182
Depreciation	467,198	483,903	148,084	877,132	1,792,606	879,932	222,105	2,096,847	-	-	6,967,807
<b>Total Operating Expenses</b>	<b>\$ 11,142,090</b>	<b>\$ 5,120,569</b>	<b>\$ 5,079,309</b>	<b>\$ 2,509,747</b>	<b>\$ 6,760,523</b>	<b>\$ 2,658,731</b>	<b>\$ 967,715</b>	<b>\$ 7,662,226</b>	<b>\$ 630,623</b>	<b>\$ 4,399,456</b>	<b>\$ 46,930,989</b>
	0	0	0	0	0	0	0	0	0	0	
<b>Operating surplus/(deficit)</b>	<b>\$ 2,315,775</b>	<b>\$ 92,398</b>	<b>\$ (1,053,233)</b>	<b>\$ (256,397)</b>	<b>\$ (1,859)</b>	<b>\$ 634,294</b>	<b>\$ 217,749</b>	<b>\$ 1,420,694</b>	<b>\$ (406,523)</b>	<b>\$ 485,670</b>	<b>\$ 3,448,568</b>

# Rates and Charges Rebate and Concession Policy 2024/25

*The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the Local Government Regulation 2012 being:-*

- (a) a rebate of all or part of the rates or charges;*
- (b) an agreement to defer payment of the rates or charges;*

*It does not include concessions allowed under a separate policy including:*

- Water Charges Remission (Home Haemodialysis)*
- Water Meters Policy*

Document Control	
Policy Title	Rates and Charges Rebate and Concessions Policy
Policy Number	P24/10
Function	Rates
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P20/20
Review Date	May 2025

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		2 September 2020	SMB/09.2020/15
2		25 November 2020	OM/11.2020/55
3		28 June 2023	SMB/06.2023/04

## 1. Purpose

The purpose of this policy is to:

- a. Provide transparency and equity in regard to eligible pensioners receiving a Council rates remission.
- b. Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred.
- c. Establish a policy for the provision of rates based financial assistance for community organisations including, not for profit, community, recreation and sporting organisations.

This policy has been developed to ensure consistency in the determination of concessions for rates and charges with respect to Section 120 of the *Local Government Regulation 2012*.

Consideration may be given by Council to granting a class concession in the event that all or part of the Maranoa Regional Council area is declared a natural disaster area by the State Government.

## 2. Scope

This policy applies to:

- a. Property owners whereby Council will consider providing the council pension concession to eligible pensioners who also receive the State Government Pension Rebate.
- b. Circumstances under which Council will provide a rating concession to eligible community organisations.

- c. Circumstances under which Council may provide a water consumption concession to eligible property owners.
- d. Establishing guidelines for the staff and public regarding the provision of a concession to ratepayers.

The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the *Local Government Regulation 2012* being:

- a. *A rebate of all or part of the rates or charges;*
- b. *An agreement to defer payment of the rates or charges;*

It does not include concessions allowed under a separate policy including:

- Waste and Water Charges Remission (Home Haemodialysis) Policy

### 3. Statement

Council must levy rates and charges and requires payment of these rates and charges within a specified period adopted by Council. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently with due concern for the following:

- Financial hardship which may be faced by some members of the community;
- Economic development of the region;
- Sporting clubs, service clubs, not for profit community organisations, cultural, environmental, heritage or historic significance; and
- Approved pensioners.

Council's objective is to provide processes that will enable any person, group or organisation to apply for a concession on their rates to alleviate the burden of rates and charges levied.

Section 121 of the *Local Government Regulation 2012* will only allow local governments to grant a ratepayer a concession for rates and charges by:

- a. A rebate of all or part of the rates or charges;
- b. An agreement to defer payment of the rates or charges;
- c. An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.



## 4. Definitions

Council	Maranoa Regional Council
Rates or Charges	As per the <i>Local Government Regulation 2012</i>
Approved Pensioner	<p>A ratepayer who is and remains an eligible holder of a –</p> <ul style="list-style-type: none"> <li>• Queensland “Pensioner Concession Card” issued by Centrelink on behalf of Services Australia, or</li> <li>• Queensland “Repatriation Health Card – for all conditions” (Gold Card) issued by the Department of Veterans’ Affairs;</li> <li>• The owner or life tenant (either solely or jointly) of the property which is located in Queensland and which is his/her principal place of residence; and</li> <li>• Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property.</li> </ul>
Property Owner	As defined in the <i>Local Government Act 2009</i>
Spouse	A person’s partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954 s32DA (1) and (5)(a)</i>
Financial Hardship	Being unable to meet the basic requirements including food, clothing, medicine, accommodation and children’s education.

## 5. Policy

### 5.1 Pensioner Rate Concessions

Under this policy pensioners are entitled to a Council rates concession, determined each year by Council during budget preparations.

#### 5.1.1 Eligibility

Criteria for granting pensioner rate concessions is based on the conditions specified by the Queensland State Government Pensioner Rate Subsidy Scheme as follows:

The following ratepayers are eligible for a concession/subsidy:

- a. A current holder of a Queensland “Pensioner Concession Card” issued by Centrelink on behalf of Services Australia, or
- b. A current holder of a Queensland “Repatriation Health Card – for all conditions” (Gold Card) issued by the Department of Veterans’ Affairs; and
- c. Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- d. Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property.

#### 5.1.2 Applications for Concessions

Any pensioner rate concession granted by the Council shall apply to and be deducted from the rate or charge payable in respect to the property which is subject to the pensioner concession application.

A completed Pensioner Concession for Rates Application Form must be submitted. A new application is required when a change of address occurs.

#### 5.1.3 Council will provide rate concessions to eligible pensioners as follows:

- a. In accordance with the *Local Government Regulation 2012*, Council will provide a concession to approved pensioners as per Councils adopted Revenue Statement for the current financial year.
- b. Where a pensioner’s rate assessment includes other lots of vacant land, Council will not levy vacant water or vacant sewerage charges for each other vacant allotment, provided that the pensioner’s principal place of residence is situated on land included in the assessment and adjoins the vacant land.

#### 5.1.4 Calculations

Upon proof of eligibility, the entitlement to a Council subsidy will commence from either the:

- Card start date shown on the pensioner concession card
- Date of occupation of their principal place of residence
- Start of the current rating period

Whichever is the later.

Notwithstanding the provisions outline above, where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the subsidy, the surviving spouse/partner will be entitled to the subsidy on a pro-rata basis from the beginning of the billing period immediately following the date of his/her spouses'/partners' death, providing that:

- a. He/she is an approved and eligible pensioner at the time of his/her spouses'/partners' death; and
- b. The title has or will be recorded with the surviving spouse/partner as the registered owner; and
- c. Council is satisfied that the transmission of the title occurs within a reasonable time.

The following documentation will be accepted as evidence of the aforementioned criteria:

- a. Council form – Application for a Pensioner Rates Subsidy/Concession with a copy of a current Queensland Pension Card; and
- b. A copy of the Last Will and Testament evidencing the beneficiary of the property; or
- c. A copy of the Land Transfer documents (e.g. Form 1 and Form 24); or
- d. A Court Order; or
- e. Written advice from a Solicitor who is administering the deceased estate.

### **5.1.5 Ownership**

In cases of co-ownership, the pensioner rate concession will apply only to the approved pensioner's proportionate share of the general rates. For the purposes of determining proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share shall apply except when the co-owners are:

- a. An approved pensioner and his/her spouse/partner; or

- b. An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates and charges or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the concession approved in full.

## 5.2 Community, Not For Profit or Charitable Organisations

Council will consider applications from sporting bodies/associations, service clubs, not for profit, community organisations and registered charities subject to the following criteria:

### 5.2.1 Eligibility

To be eligible, the community, not for profit or charitable organisation must:

- a. Be incorporated under the *Associations Incorporation Act 1981*;
  - b. There is no profit or gain by individual members of the group;
  - c. Its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
  - d. Whilst a surplus of revenue can be made, all profits must be used to carry out the purpose and functions of the organisation;
  - e. Be located within the region and the majority of its members reside in the region;
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates levied.
  - The organisation must have no overdue rates and charges.
  - Land or buildings must not be used for commercial enterprises where a development approval is required.
  - No concessions will apply to the Emergency Management Levy, Rural Fire Services Levy, Sewerage or Garbage charges.
  - The application will only be accepted on Council's prescribed form "Application Rates and Water Access Concession for Community Organisations". This form must be completed by the applicant in its entirety and must include supporting information sufficient to allow the application to be fully assessed.
  - The property is not used for residential purposes unless used for short-term accommodation for homeless and at risk persons or an aged care facility.

- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a reserve from Council.
- If an application is approved, the Concession/Rebate will be applied from the beginning of the next rating period.
- Rates of Concession/Rebate are as follows:

Organisation/Facility Type	Criteria	Concession Class	Proposed Rate of Classification		
			General	Water Access Charge	Water Usage
Arts/Culture – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Social/Service Organisation – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for social/community service purposes.	B	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Sports Club – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (i)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	50%
Sports Club – Community Organisation Assessment 14029425	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (ii)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	Concession capped at 30,000KL
Sports Club – Licenced (No Gaming Licence) – Community Organisation	Facilities either owned, controlled or operated by private organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence.	D	50%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	50%

	(Excludes facilities with gaming licences)				
Sports Club – Licence – Community Organisation	Facilities either owned, controlled or operated by private organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence and gaming licences.	E	50%	0%	0%
Youth Group/Community Organisation	Facilities either owned, controlled or operated by youth based organisations and used primarily for that purpose. (Boy Scouts and Girl Guides)	F	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Community/Cultural	Social/Service Organisation – Community/Cultural Organisation	G	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Church – Community Organisation	Place of worship/Church Halls (does not include land/facilities held for commercial reasons).	H	100%	0%	0%
Community Facility – Community Organisation	A facility used for primarily for a broad range of community/social purposes; mostly owned/controlled by Council: halls, civic, community, ovals.	I	100%	100%	100%
QCWA – Community Organisation	Facilities either owned, controlled or operated by the Queensland Country Women's Association (does not include land/facilities held	J	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%

	for commercial reasons).				
Museum – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Museum purposes.	K	100%	100%	0%
Aged Care/Retirement Villages/Independent Living Units – Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Unit purposes.	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Masonic Lodge – Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as a Masonic Lodge.	N	100%	0%	0%

**6. Related Policies and Legislation**

- Queensland Local Government Regulation 2012
- Queensland Local Government Act 2009
- Water Supply (Safety and Reliability) Act 2008
- Water Regulation 2016
- Queensland Fire and Emergency Services Regulation 2011
- Queensland Fire and Emergency Services Act 1990
- Maranoa Regional Council – Revenue Statement

# Budget Projects 2024/25

## Capital Projects



## DRAFT 2024/25 CAPITAL PROJECTS

Function	Continuing Project Prior FY	Project Name	Local Area	FY24/25 Estimated	24/25 External Funding
Airports		Roma Airport - construct car park shade using PV solar, replace car park floodlighting with LED. <i>pending successful funding application</i>	Roma	185,000	90,500
Airports		Roma Airport ambulance access auto gate - replace current manual gate with sliding auto-gate for ambulance access.	Roma	34,500	-
Airports		Injune Aerodrome Lighting Upgrade - Replacement and upgrade to LED of all aerodrome lighting, replace lighting equipment box.	Bungil	285,000	145,000
Airports		Injune Aerodrome AvData Recorder Replacement	Bungil	5,500	-
Airports		Mitchell Aerodrome AvData Recorder Replacement	Booringa	5,500	-
<b>AIRPORT SUBTOTAL</b>				<b>515,500</b>	<b>235,500</b>
Arts & Culture		Injune Creek Gallery - repaint and recarpet	Bungil	15,000	-
<b>ARTS &amp; CULTURE SUBTOTAL</b>				<b>15,000</b>	-
Cemeteries		Roma Cemetery - further work at Cemetery including urgent drainage	Roma	150,000	-
Cemeteries		Yuleba Cemetery Upgrade - landscaping	Bendemere	20,000	-
<b>CEMETERIES SUBTOTAL</b>				<b>170,000</b>	-
Emergency Management	Y	Purchasing and installing pumps for the levee	Roma	700,000	-
<b>EMERGENCY MANAGEMENT SUBTOTAL</b>				<b>700,000</b>	-
Facilities		Roma Community Arts Centre / Roma Library - repairs to leaking roof + plasterboard	Roma	135,000	-
Facilities		Roma Auditorium stairwell access to sound booth from auditorium floor	Roma	140,000	-
Facilities		Mitchell RSL Complex - upgrade kiosk including new stainless steel sinks, roller door and air-conditioning	Booringa	35,000	-
Facilities		The Great Artesian Spa - replacement of spa pool lining	Booringa	45,000	-
Facilities		Injune Caravan Park - safety lighting & electrical rectification	Bungil	46,000	-
Facilities		Roma Denise Spencer Pool Upgrade	Roma	19,500,000	-
Facilities		Peter Keegan Museum - Peter Keegan Display manufacturing to complete project	Roma	50,000	-
Facilities		Wallumbilla Community Project Precinct - construction of multipurpose facility	Bendemere	4,249,158	3,826,007
Facilities		Warroo Sporting Complex Water Project - additional water storage tanks, pumps	Warroo	50,000	-
Facilities	Y	Injune Hall Critical Works - flooring and stumps	Bungil	50,000	-
Facilities		Bassett Park General Capital Works Program [Scope to be Confirmed by Council]	Roma	700,000	-
Facilities		Feather Street, Roma House Relocation	Roma	350,000	-
Facilities		Land purchase Lot 4 (sub division Lot 88 and Lot 89 SP253599) - final payment	Roma	357,500	-
Facilities		General Housing Capital Works Budget for 2024/25	Regional	500,000	-
Facilities		Warroo Racecourse - building roof over newer amenities block	Warroo	40,000	-
Facilities		Yuleba RV Dump Point supply and installation	Bendemere	50,000	-
<b>FACILITIES SUBTOTAL</b>				<b>26,297,658</b>	<b>3,826,007</b>
Fleet		2024-25 Plant Replacement Program	Regional	5,000,000	-
<b>FLEET SUBTOTAL</b>				<b>5,000,000</b>	-

Function	Continuing Project Prior FY	Project Name	Local Area	FY24/25 Estimated	24/25 External Funding
ICT		Workstation Replacement Programme 2024-25	Regional	125,000	-
<b>ICT SUBTOTAL</b>				<b>125,000</b>	<b>-</b>
Parks and Open Spaces		Roma Pump Track – Rework Exit and Isolated Safety Improvements	Roma	75,000	-
Parks and Open Spaces	Y	Campbell Park Roma - complete toilet treatment system and additional electrical for BBQ	Roma	200,000	-
Parks and Open Spaces		Regional Parks Repairs - Public Safety risk/hazard next 3 years	Regional	50,000	-
Parks and Open Spaces	Y	Yuleba Community Projects Main Street youth & recreation liveability improvements	Bendemere	250,000	-
Parks and Open Spaces	Y	Yuleba Judds Lagoon Parkland Improvements and Connectivity	Bendemere	250,000	250,000
Parks and Open Spaces		Heroes Avenue Roma - Town Beautification including replace/install new concrete surrounds around Bottle trees in streets.	Roma	20,000	-
Parks and Open Spaces		Injune Railway Station Park - furniture and landscaping	Bungil	35,000	-
<b>PARKS AND OPEN SPACES SUBTOTAL</b>				<b>880,000</b>	<b>250,000</b>
Quarry		Roma Quarry Security Fencing	Quarry	150,000	-
Quarry		Purchase of a replacement water truck with approx. 14,000L tank	Quarry	270,000	-
Quarry		Purchase of articulated dump truck for stockpiling of quarry products from plant/pit to related hired dump truck	Quarry	500,000	-
<b>QUARRY SUBTOTAL</b>				<b>920,000</b>	<b>-</b>
Roads and Drainage		Middle Road Bitumen Rehabilitation - Ch 0 - 2.6km [R2R]	Booringa	585,000	585,000
Roads and Drainage		Mossvale Road Culvert Upgrade (Santos Contribution)	Bendemere	200,000	100,000
Roads and Drainage		New Kerb and Channel as per K&C Strategy (LRCl - Phase 4)	Regional	350,000	350,000
Roads and Drainage	Y	Kangaroo Creek Road (GLNG SD23) Gravel Resheet Renewal - Ch 4.30 to Ch 15.46	Bendemere	1,651,109	1,651,109
Roads and Drainage		Strategic Bitumen Works (LRCl - Phase 4) - New Priority Bitumen on Sections of Flood Damage Resheeting	Regional	200,000	200,000
Roads and Drainage	Y	Arcadia Valley Upgrade Works	Bungil	6,000,000	6,000,000
Roads and Drainage	Y	Vehicle Rest Area - Eastern Approach to Roma (opposite Big Rig) - construct new carpark and stopping area	Roma	1,900,000	1,120,000
Roads and Drainage	Y	Angry Jungle Road (GLNG SD23)	Bendemere	292,871	292,871
Roads and Drainage	Y	Miscamble and Queen Street Roma Intersection Upgrade - cycle network	Roma	398,648	199,324
Roads and Drainage	Y	Miscamble Street Roma (Queen Street to Currey Street) - Cycle Network Design	Roma	85,000	42,500
Roads and Drainage	Y	Bollon Road Bitumen Extension - Remote Road Upgrade Pilot Program	Booringa	10,500,000	10,500,000
Roads and Drainage	Y	Yuleba Surat Road Bitumen Extension - Remote Road Upgrade Pilot Program	Warroo	7,290,000	6,437,000
Roads and Drainage	Y	Redford Road Bitumen Extension - Remote Road Upgrade Pilot Program	Booringa	7,290,000	6,437,000
Roads and Drainage		Wybara Road Resheet 150mm Shoulder Resheet - Ch 0.00 to Ch 11.70 (APLNG)	Bungil	200,000	200,000
Roads and Drainage		Gunnawarra Road - Rehabilitation Ch 3.5 - 5.92km [R2R]	Booringa	544,500	544,500
Roads and Drainage		Thomby Road Gravel Resheet - Ch 83.10 to 96.00 [R2R]	Warroo	600,000	600,000
Roads and Drainage		Iona - Bardlomey Road bitumen rehabilitation/stabilisation (2 x High Priority Sections) [R2R]	Bendemere	337,500	337,500
Roads and Drainage		Binya Lane Gravel Resheet - School Bus Route [R2R]	Bungil	275,000	275,000

Function	Continuing Project Prior FY	Project Name	Local Area	FY24/25 Estimated	24/25 External Funding
Roads and Drainage	Y	Tiffin Street North (Western side only) Roma New kerb and channel and seal to kerb - George Street East to Bungil Street	Roma	135,000	-
Roads and Drainage	Y	Bitumen Rehabilitation - Womblebank Gap Road	Bungil	450,000	450,000
Roads and Drainage		Footpath McDowall Street, Roma - from Outdoor Sports to Charles Street	Roma	50,000	-
Roads and Drainage		Annual Rural Road Reseal Program	Regional	2,000,000	-
Roads and Drainage		Annual Urban Street Reseal Program	Regional	328,000	-
Roads and Drainage		Mt Owen Road - Jerry's Crossing Floodway Replacement - Design only	Booringa	50,000	-
<b>ROADS AND DRAINAGE SUBTOTAL</b>				<b>41,712,628</b>	<b>36,321,804</b>
Saleyards		Roma Saleyards Bull ring platform and podium access	Roma	125,000	-
Saleyards		Roma Saleyards - provide direct access from Administration Building to Yards	Roma	200,000	-
Saleyards		Roma Saleyards Beef Sculpture	Roma	36,000	-
Roads and Drainage	Y	Roma Saleyards Precinct - Primaries Road Loop Extension	Roma	1,180,000	891,000
Saleyards		Roma Saleyards Water Bubblers	Roma	12,000	-
<b>SALEYARDS SUBTOTAL</b>				<b>1,553,000</b>	<b>891,000</b>
Sewerage		Surat Sewerage Treatment Plant - installation of new Safety walkway, Bar screen, stairs on the existing Imhoff Tank situated at the Surat Sewerage Treatment Plant.	Warroo	225,000	-
Sewerage	Y	Upgrade pumps at SPS 1 Roma	Roma	273,010	-
<b>SEWERAGE SUBTOTAL</b>				<b>498,010</b>	-
Sport and Recreation		Surat Tennis Court Lighting Project - <i>pending successful funding application.</i>	Warroo	82,500	75,000
<b>SPORT AND RECREATION SUBTOTAL</b>				<b>82,500</b>	<b>75,000</b>
Waste		Installation of monitoring cameras across Waste Facilities Collection of detailed data for compliance with Waste Levy requirements, number plates, waste types/volumes, reduction of theft, reduction of unauthorised dumping, detection of hot spots indicating potential fires depending on cameras utilised	Various	200,000	-
Waste	Y	Waster Transfer Stations - conversion of waste sites to transfer stations - Surat, Yuleba and Injune	Various	500,000	310,000
<b>WASTE SUBTOTAL</b>				<b>700,000</b>	<b>310,000</b>
Water		Wallumbilla Reservoir Replacement - second Reservoir - The demolition of the existing failing reservoir, and its replacement with a new reservoir to match the recently installed Reservoir.	Bendemere	250,000	-
Water		Mitchell - Relining of Bore 02 with 150mm steel casing to a depth of approximately 200m meters.	Booringa	90,000	-
Water		Mitchell - Supply and installation of high temperature submersible pump Following the relining of Bore 02 supply and install new high temperature submersible pump including the replacement of pump column	Booringa	50,000	-
Water		Surat - Interconnecting of reticulation mains	Warroo	57,500	-
Water		Mitchell - Water Main Supply Connect new 100mm supply into Hospital internal Water main reticulation	Booringa	40,000	-

Function	Continuing Project Prior FY	Project Name	Local Area	FY24/25 Estimated	24/25 External Funding
Water		Roma - Bore 21 Infrastructure Projects - (Main),(Bore Pump),(Bore Headworks),(Town Pumps),(Flow Meter),(Reservoir),(Reservoir Base),(Security Fencing),(Electricity Supply),(Pump & Chemical Building)	Roma	1,104,000	-
<b>WATER SUBTOTAL</b>				<b>1,591,500</b>	<b>-</b>
<b>TOTAL 2024/25 CAPITAL PROJECTS</b>				<b>80,760,796</b>	<b>41,909,311</b>