

ADOPTED BUDGET 2023/24

CONTENTS

Local Government Regulation 2012 Section 169 – Preparation and content of budget	Section	Page
(1) A local government's budget for each financial year must -		
(a) be prepared on an accrual basis; and	Statement of Financial Position	4
(b) include statements of the following for the financial year for which it is prepared and the next 2 financial years -		
(i) financial position;	Cash Flow Statement (Refer also Notes Section)	7
(ii) cash flow;	Statement of Income & Expenditure (Refer also Notes Section)	9
(iii) income and expenditure;		
(iv) changes in equity.	Statement of Changes in Equity	12
(2) The budget must also include -		
(a) a long-term financial forecast; and	Long-Term Financial Forecast	14
(b) a revenue statement; and	Revenue Statement 2023/24	22
(c) a revenue policy.	Revenue Policy 2023/24	75
(3) The statement of income and expenditure must state each of the following—		
(a) rates and utility charges excluding discounts and rebates;	Included in Statement of Income & Expenditure – refer to (1)(b)(iii)	
(b) contributions from developers;		
(c) fees and charges;		
(d) interest;		
(e) grants and subsidies;		
(f) depreciation;		
(g) finance costs;		
(h) net result;		
(i) the estimated costs of -		
(i) the local government's significant business activities carried on using a full cost pricing basis; and	Assessment of Business Activities to Determine if they Meet the Threshold for Classification of Significant Business Activity	83
(ii) the activities of the local government's commercial business units; and		
(iii) the local government's significant business activities.		
(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.	Financial Sustainability Ratios	86
(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.		
(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.	Change in Rates & Charges	88
(7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.		
(8) The budget must be consistent with the following documents of the local government -	For noting	
(a) its 5-year corporate plan;		
(b) its annual operational plan.		
(9) In this section - financial management (sustainability) guideline means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.		
Notes		2

CONTENTS

Local Government Regulation 2012 Section 34 – Estimated activity statement	Section	Page
<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"> (a) the estimated revenue that is payable to - <ul style="list-style-type: none"> (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 - <ul style="list-style-type: none"> (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. <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"> (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"> (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 - <ul style="list-style-type: none"> (i) inspected or purchased at the local government’s public office; and (ii) inspected on the local government’s website. <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	90
Section 39 – Prescribed business activities—Act, s 47(7)		
<p>(1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.</p> <p>(2) The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year -</p> <ul style="list-style-type: none"> (a) operational costs; (b) administrative and overhead costs; (c) cost of resources 		
Notes		
Rates and Charges Rebate and Concession Policy 2023/24		92
Budget Projects 2023/24 Capital and One-Off Projects		102

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;*

Maranoa Regional Council

Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F
	\$'000	\$'000	\$'000
Assets			
Current assets			
Cash and cash equivalents	56,091	43,955	37,318
Trade and other receivables	15,593	7,641	8,029
Inventories	4,589	4,599	4,610
Contract Assets	3,722	3,722	3,722
Other current assets	1,180	1,185	1,190
Total current assets	81,175	61,102	54,868
Non-current assets			
Property, plant & equipment	1,008,375	1,036,710	1,057,326
Total non-current assets	1,008,375	1,036,710	1,057,326
Total assets	1,089,550	1,097,812	1,112,195
Liabilities			
Current liabilities			
Trade and other payables	12,420	4,437	4,633
Contract Liabilities	6,208	6,208	6,208
Unearned Revenue	-	-	-
Borrowings	1,121	1,408	1,479
Provisions	3,615	3,651	3,687
Total current liabilities	23,364	15,704	16,007
Non-current liabilities			
Trade and other payables	1,467	980	472
Borrowings	12,455	13,999	12,849
Provisions	23,852	24,504	25,187
Total non-current liabilities	37,775	39,483	38,509
Total liabilities	61,139	55,188	54,516
Net community assets	1,028,411	1,042,624	1,057,679

Maranoa Regional Council

Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F
	\$'000	\$'000	\$'000
Community equity			
Asset revaluation surplus	388,418	397,558	406,949
Retained surplus	639,993	645,067	650,729
Total community equity	1,028,411	1,042,624	1,057,679

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;*

Maranoa Regional Council

Statement of Cash Flows

	Jun-24 Budget \$'000	Jun-25F \$'000	Jun-26F \$'000
Cash flows from operating activities			
Receipts from customers	71,782	75,597	79,464
Payments to suppliers and employees	(161,675)	(80,293)	(75,057)
Interest received	3,157	5,561	5,177
Rental income	611	648	681
Non-capital grants and contributions	109,732	24,673	17,153
Borrowing costs	(438)	(382)	(437)
Other cash flows from operating activities	(9)	(522)	(549)
Net cash inflow from operating activities	23,161	25,282	26,433
Cash flows from investing activities			
Payments for property, plant and equipment	(55,947)	(44,160)	(37,264)
Proceeds from sale of property, plant and equipment	553	638	1,000
Grants, subsidies, contributions and donations	29,581	4,273	4,274
Other cash flows from investing activities	(6,800)	-	-
Net cash inflow from investing activities	(32,613)	(39,250)	(31,991)
Cash flows from financing activities			
Proceeds from borrowings	-	2,952	329
Repayment of borrowings	(1,832)	(1,121)	(1,408)
Net cash inflow from financing activities	(1,832)	1,831	(1,079)
Total cash flows			
Net increase in cash and cash equivalent held	(11,284)	(12,136)	(6,637)
Opening cash and cash equivalents	67,375	56,091	43,955
Closing cash and cash equivalents	56,091	43,955	37,318

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;*

Maranoa Regional Council

Statement of Income and Expenditure

	Jun-24 Budget \$'000	Jun-25F \$'000	Jun-26F \$'000
Revenue			
Operating revenue			
Net rates, levies and charges	45,884	48,248	50,731
Fees and charges	3,817	4,008	4,208
Rental income	620	651	684
Interest received	3,157	5,561	5,177
Sales revenue	17,580	18,459	19,382
Other income	4,953	5,201	5,461
Grants, subsidies, contributions and donations	117,381	16,400	17,220
Total operating revenue	193,392	98,528	102,863
Capital revenue			
Grants, subsidies, contributions and donations	29,581	4,273	4,274
Total revenue	222,973	102,800	107,136
Capital income			
Total Capital Income	553	638	1,000
Total income	223,526	103,438	108,136
Expenses			
Operating expenses			
Employee benefits	33,188	34,482	35,531
Materials and services	136,067	37,950	39,847
Finance costs	950	948	1,031
Depreciation and amortisation	23,159	24,965	26,040
Other expenses	-	20	25
Total operating expenses	193,364	98,365	102,474
Capital expenses			
Total Capital expenses	6,800	-	-
Total expenses	200,164	98,365	102,474
Net result	23,361	5,073	5,663
Operating result			

Maranoa Regional Council

Statement of Income and Expenditure

	Jun-24 Budget \$'000	Jun-25F \$'000	Jun-26F \$'000
Operating revenue	193,392	98,528	102,863
Operating expenses	193,364	98,365	102,474
Operating result	27	163	389

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*

Maranoa Regional Council

Statement of Changes in Equity

	Jun-24 Budget	Jun-25F	Jun-26F
	\$'000	\$'000	\$'000
Asset revaluation surplus			
Opening balance	379,700	388,418	397,558
Net result	na	na	na
Increase in asset revaluation surplus	8,718	9,139	9,392
Internal payments made	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	388,418	397,558	406,949
Retained surplus			
Opening balance	616,632	639,993	645,067
Net result	23,361	5,073	5,663
Increase in asset revaluation surplus	na	na	na
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	639,993	645,067	650,729
Total			
Opening balance	996,332	1,028,411	1,042,624
Net result	23,361	5,073	5,663
Increase in asset revaluation surplus	8,718	9,139	9,392
Internal payments made	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na
Closing balance	1,028,411	1,042,624	1,057,679

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

Maranoa Regional Council - Long Term Financial Forecast

Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets										
Current assets										
Cash and cash equivalents	56,091	43,955	37,318	41,150	39,365	52,444	68,512	83,375	91,502	100,284
Trade and other receivables	15,593	7,641	8,029	8,436	8,840	9,313	9,784	10,279	10,156	10,461
Inventories	4,589	4,599	4,610	4,621	4,632	4,644	4,657	4,670	4,684	4,825
Contract Assets	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,834
Other current assets	1,180	1,185	1,190	1,195	1,200	1,205	1,210	1,215	1,220	1,257
Total current assets	81,175	61,102	54,868	59,124	57,758	71,328	87,885	103,262	111,285	120,660
Non-current assets										
Property, plant & equipment	1,008,375	1,036,710	1,057,326	1,069,978	1,096,401	1,109,550	1,115,352	1,120,141	1,127,134	1,160,948
Total non-current assets	1,008,375	1,036,710	1,057,326	1,069,978	1,096,401	1,109,550	1,115,352	1,120,141	1,127,134	1,160,948
Total assets	1,089,550	1,097,812	1,112,195	1,129,102	1,154,159	1,180,878	1,203,237	1,223,403	1,238,419	1,281,608
Liabilities										
Current liabilities										
Trade and other payables	12,420	4,437	4,633	4,838	5,039	5,277	5,512	5,758	5,998	6,178
Contract Liabilities	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Borrowings	1,121	1,408	1,479	1,696	2,452	3,321	3,753	3,591	3,493	3,318
Provisions	3,615	3,651	3,687	3,724	3,762	3,799	3,837	3,876	3,914	4,032
Total current liabilities	23,364	15,704	16,007	16,466	17,460	18,605	19,311	19,433	19,614	19,736

Maranoa Regional Council - Long Term Financial Forecast

Statement of Financial Position

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non-current liabilities										
Trade and other payables	1,467	980	472	472	472	472	472	472	472	472
Borrowings	12,455	13,999	12,849	13,139	18,767	24,582	25,209	21,818	18,325	16,492
Provisions	23,852	24,504	25,187	25,903	26,652	27,438	28,260	29,122	30,025	30,926
Total non-current liabilities	37,775	39,483	38,509	39,514	45,892	52,492	53,941	51,412	48,821	47,890
Total liabilities	61,139	55,188	54,516	55,980	63,352	71,097	73,252	70,844	68,435	67,626
Net community assets	1,028,411	1,042,624	1,057,679	1,073,122	1,090,807	1,109,780	1,129,985	1,152,559	1,169,984	1,213,982
Community equity										
Asset revaluation surplus	388,418	397,558	406,949	416,548	426,380	436,491	446,836	457,365	468,076	505,104
Retained surplus	639,993	645,067	650,729	656,573	664,426	673,289	683,149	695,194	701,908	708,878
Total community equity	1,028,411	1,042,624	1,057,679	1,073,122	1,090,807	1,109,780	1,129,985	1,152,559	1,169,984	1,213,982

Maranoa Regional Council - Long Term Financial Forecast

Statement of Cash Flows

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Cash flows from operating activities										
Receipts from customers	71,782	75,597	79,464	83,508	87,774	92,192	96,893	101,808	100,123	103,127
Payments to suppliers and employees	(161,675)	(80,293)	(75,057)	(78,117)	(81,324)	(84,628)	(88,118)	(91,745)	(95,547)	(98,413)
Interest received	3,157	5,561	5,177	5,011	5,179	5,171	5,667	6,272	6,712	6,913
Rental income	611	648	681	715	751	788	828	869	913	940
Non-capital grants and contributions	109,732	24,673	17,153	18,010	18,915	19,852	20,849	21,892	22,991	23,681
Borrowing costs	(438)	(382)	(437)	(404)	(420)	(610)	(807)	(834)	(728)	(630)
Other cash flows from operating activities	(9)	(522)	(549)	(46)	(52)	(57)	(63)	(68)	(74)	(78)
Net cash inflow from operating activities	23,161	25,282	26,433	28,677	30,822	32,708	35,249	38,193	34,390	35,540
Cash flows from investing activities										
Payments for property, plant and equipment	(55,947)	(44,160)	(37,264)	(30,083)	(44,437)	(32,036)	(25,475)	(25,054)	(27,850)	(28,686)
Proceeds from sale of property, plant and equipment	553	638	1,000	459	1,171	1,448	959	1,000	900	927
Grants, subsidies, contributions and donations	29,581	4,273	4,274	4,274	4,275	4,276	4,277	4,278	4,279	4,300
Other cash flows from investing activities	(6,800)	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(32,613)	(39,250)	(31,991)	(25,351)	(38,992)	(26,313)	(20,240)	(19,777)	(22,671)	(23,459)
Cash flows from financing activities										
Proceeds from borrowings	-	2,952	329	1,985	8,080	9,135	4,380	200	-	-
Repayment of borrowings	(1,832)	(1,121)	(1,408)	(1,479)	(1,695)	(2,451)	(3,321)	(3,753)	(3,591)	(3,300)
Net cash inflow from financing activities	(1,832)	1,831	(1,079)	506	6,385	6,684	1,059	(3,553)	(3,591)	(3,300)

Maranoa Regional Council - Long Term Financial Forecast

Statement of Cash Flows

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
Total cash flows										
Net increase in cash and cash equivalent held	(11,284)	(12,136)	(6,637)	3,832	(1,785)	13,079	16,068	14,863	8,127	8,782
Opening cash and cash equivalents	67,375	56,091	43,955	37,318	41,150	39,365	52,444	68,512	83,375	91,502
Closing cash and cash equivalents	56,091	43,955	37,318	41,150	39,365	52,444	68,512	83,375	91,502	100,284

Maranoa Regional Council - Long Term Financial Forecast

Statement of Income and Expenditure

	Jun-24 Budget \$'000	Jun-25F \$'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
Revenue										
Operating revenue										
General rates	35,297	37,062	38,915	40,861	42,904	45,049	47,301	49,666	44,666	46,006
Separate rates	1,045	1,097	1,152	1,210	1,270	1,334	1,400	1,470	1,544	1,590
Water	3,823	4,014	4,215	4,426	4,647	4,879	5,123	5,379	5,648	5,818
Water consumption, rental and sundries	2,373	2,492	2,616	2,747	2,884	3,029	3,180	3,339	3,506	3,611
Sewerage	3,040	3,192	3,351	3,519	3,695	3,880	4,074	4,277	4,491	4,626
Waste management	1,716	1,801	1,892	1,986	2,085	2,190	2,299	2,414	2,535	2,611
Less: discounts	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(1,195)
Less: pensioner remissions	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(258)
Net rates, levies and charges	45,884	48,248	50,731	53,338	56,076	58,950	61,968	65,137	60,981	62,810
Fees and charges	3,817	4,008	4,208	4,419	4,640	4,872	5,115	5,371	5,639	5,809
Rental income	620	651	684	718	754	791	831	872	916	944
Interest received	3,157	5,561	5,177	5,011	5,179	5,171	5,667	6,272	6,712	6,913
Sales revenue	17,580	18,459	19,382	20,351	21,369	22,437	23,559	24,737	25,974	26,753
Other income	4,953	5,201	5,461	5,734	6,020	6,321	6,637	6,969	7,318	7,537
Grants, subsidies, contributions and donations	117,381	16,400	17,220	18,081	18,985	19,934	20,931	21,978	23,076	23,769
Total operating revenue	193,392	98,528	102,863	107,652	113,021	118,476	124,708	131,336	130,616	134,534
Capital revenue										
Grants, subsidies, contributions and donations	29,581	4,273	4,274	4,274	4,275	4,276	4,277	4,278	4,279	4,407
Total revenue	222,973	102,800	107,136	111,925	117,296	122,752	128,985	135,614	134,894	138,941
Capital income										
Total Capital Income	553	638	1,000	459	1,171	1,448	959	1,000	900	927

Maranoa Regional Council - Long Term Financial Forecast

Statement of Income and Expenditure

	Jun-24 Budget \$'000	Jun-25F \$'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
Total income	223,526	103,438	108,136	112,384	118,467	124,199	129,944	136,614	135,794	139,868
Expenses										
Operating expenses										
Employee benefits	33,188	34,482	35,531	36,611	37,725	38,873	40,057	41,276	42,534	43,810
Materials and services	136,067	37,950	39,847	41,839	43,931	46,128	48,434	50,856	53,399	55,001
Finance costs	950	948	1,031	1,028	1,075	1,297	1,529	1,593	1,525	1,512
Depreciation and amortisation	23,159	24,965	26,040	27,031	27,847	28,997	30,019	30,793	31,568	32,516
Other expenses	-	20	25	30	35	40	45	50	55	60
Total operating expenses	193,364	98,365	102,474	106,540	110,614	115,336	120,084	124,569	129,081	132,898
Capital expenses										
Total Capital expenses	6,800	-	-	-	-	-	-	-	-	-
Total expenses	200,164	98,365	102,474	106,540	110,614	115,336	120,084	124,569	129,081	132,898
Net result	23,361	5,073	5,663	5,844	7,853	8,863	9,859	12,045	6,714	6,970
Operating result										
Operating revenue	193,392	98,528	102,863	107,652	113,021	118,476	124,708	131,336	130,616	134,534
Operating expenses	193,364	98,365	102,474	106,540	110,614	115,336	120,084	124,569	129,081	132,898
Operating result	27	163	389	1,112	2,407	3,140	4,624	6,767	1,535	1,636

Maranoa Regional Council - Long Term Financial Forecast

Statement of Changes in Equity

	Jun-24 Budget	Jun-25F	Jun-26F	Jun-27F	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation surplus										
Opening balance	379,700	388,418	397,558	406,949	416,548	426,380	436,491	446,836	457,365	468,076
Net result	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus	8,718	9,139	9,392	9,599	9,832	10,111	10,345	10,528	10,711	37,028
Internal payments made	na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	388,418	397,558	406,949	416,548	426,380	436,491	446,836	457,365	468,076	505,104
Retained surplus										
Opening balance	616,632	639,993	645,067	650,729	656,573	664,426	673,289	683,149	695,194	701,908
Net result	23,361	5,073	5,663	5,844	7,853	8,863	9,859	12,045	6,714	6,970
Increase in asset revaluation surplus	na	na	na	na	na	na	na	na	na	na
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	639,993	645,067	650,729	656,573	664,426	673,289	683,149	695,194	701,908	708,878
Total										
Opening balance	996,332	1,028,411	1,042,624	1,057,679	1,073,122	1,090,807	1,109,780	1,129,985	1,152,559	1,169,984
Net result	23,361	5,073	5,663	5,844	7,853	8,863	9,859	12,045	6,714	6,970
Increase in asset revaluation surplus	8,718	9,139	9,392	9,599	9,832	10,111	10,345	10,528	10,711	37,028
Internal payments made	-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards	na	na	na	na	na	na	na	na	na	na
Closing balance	1,028,411	1,042,624	1,057,679	1,073,122	1,090,807	1,109,780	1,129,985	1,152,559	1,169,984	1,213,982

Revenue Statement 2023/24

Local Government Regulation 2012

Section 169 – Preparation and content of budget

(2) *The budget must also include-*

(b) *a revenue statement; and*

Revenue Statement

2023-24



Revenue Statement 2023/24

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 2023/24

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 2023/24 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 2023/24
- (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 2023/24 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 four percent (4%) 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*, including concessions under Section 5.3 of the 2023/2024 Revenue Policy, except where otherwise provided.

2.5 AGREEMENT TO DEFER PAYMENT - RATES & CHARGES PAYABLE

- (1) Council may enter into an agreement to defer payment of rates and charges by way of a payment schedule. Any agreement to defer payment of rates or charges will include interest if applicable. (4% - Refer 2.4).
- (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 Rate 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* requires Council to 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 2023/24 financial year.
- (4) For the purpose of making and levying differential general rates for the 2023/2024 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 rate 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) The method by which land is to be identified and included in its appropriate category is set out in the "identification" column of **Attachment 1 – Table A - Descriptions of Rating Categories**.

- (8) 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)	0.017444	\$470	0%
2	Residential B (\$40,001 to \$70,000)	0.016791	\$720	0%
3	Residential C (>\$70,000)	0.012098	\$1,132	0%
4	Not in Use			
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000)	0.026253	\$628	0%
6	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000)	0.018329	\$1,206	0%
7	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000)	0.009904	\$1,332	0%
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	0.007465	\$2,236	0%
9	Rural >=20ha - <80ha	0.004916	\$636	0%
10	Rural 80 to <1,000ha	0.002122	\$770	0%
11	Rural 1,000 to <5,000ha	0.001728	\$770	0%
12	Rural 5,000 to <15,000ha	0.001658	\$928	0%
13	Rural 15,000 to < 25,000ha	0.001658	\$3,692	0%
14	Rural 25,000 to 50,000ha	0.001658	\$4,868	0%
15	Rural >50,000ha	0.001658	\$9,588	0%
16	Pump Sites and Bores	0.012871	\$332	No Cap
17	Intensive Animal Ind (1,000-1,999 SCU)	0.001658	\$1,578	0%
18	Intensive Animal Ind (2,000-2,999 SCU)	0.001658	\$3,154	0%
19	Intensive Animal Ind (3,000-3,999 SCU)	0.001658	\$4,732	0%

20	Intensive Animal Ind (4,000-4,999 SCU)	0.001658	\$6,320	0%
21	Intensive Animal Ind (5,000-7,499 SCU)	0.001658	\$7,902	0%
22	Intensive Animal Ind (7,500-9,999 SCU)	0.001658	\$11,828	0%
23	Intensive Animal Ind (10,000-14,999 SCU)	0.001658	\$15,770	0%
24	Intensive Animal Ind (15,000-19,999 SCU)	0.001658	\$23,654	0%
25	Intensive Animal Ind ($\geq 20,000$ SCU)	0.001658	\$31,538	0%
26	Accommodation, Caravan parks, Hotels and Motels	0.007378	\$756	0%
27	Commercial	0.007378	\$756	0%
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)	0.010883	\$756	0%
29	Commercial / Industrial >10 Ha	0.006774	\$756	0%
30	Shopping Centre	0.013165	\$75,668	No Cap
31	Community Purposes	0.003591	\$606	0%
32	Industry	0.009836	\$756	0%
33	Service Stations, Large Transport terminals	0.009037	\$756	0%
34	Abattoir $< 75,000$ kills	0.007459	\$636	No Cap
35	Abattoir $\geq 75,000$ kills	0.007459	\$770	No Cap
36	Refinery	9.401360	\$266,370	No Cap
37	Transformers < 1 MVA	0.071373	\$2,028	No Cap
38	Transformers 1 - 10MVA	0.258905	\$20,270	No Cap
39	Transformers >10 MVA	0.105463	\$60,810	No Cap
40	Solar Farm/ Wind Farm/ Battery Storage 1 MW to < 10 MW	0.009916	\$3,612	No Cap
41	Solar Farm/ Wind Farm/ Battery Storage 10 MW to < 20 MW	0.009916	\$10,834	No Cap
42	Solar Farm/ Wind Farm/ Battery Storage 20 MW to < 40 MW	0.009916	\$21,668	No Cap
43	Solar Farm/ Wind Farm/ Battery Storage 40 MW to < 60 MW	0.009916	\$36,112	No Cap
44	Solar Farm/ Wind Farm/ Battery Storage 60 MW to < 100 MW	0.009916	\$57,778	No Cap

45	Solar Farm/ Wind Farm/ Battery Storage 100 MW to < 200 MW	0.009916	\$108,332	No Cap
46	Solar Farm/ Wind Farm/ Battery Storage 200 MW to < 300 MW	0.009916	\$180,554	No Cap
47	Solar Farm/ Wind Farm/ Battery Storage 300 MW to < 400 MW	0.009916	\$252,776	No Cap
48	Solar Farm/ Wind Farm/ Battery Storage 400 MW to < 500 MW	0.009916	\$324,996	No Cap
49	Solar Farm/ Wind Farm/ Battery Storage >= 500 MW	0.009916	\$397,218	No Cap
50	Extractive/Waste A(<=5,000tpa)	0.002360	\$1,230	No Cap
51	Extractive/Waste Ind B(5,001-20,000tpa)	0.002360	\$1,538	No Cap
52	Extractive/Waste Ind C(20,001-50,000tpa)	0.002360	\$6,146	No Cap
53	Extractive/Waste D(50,001-100,000tpa)	0.002360	\$12,292	No Cap
54	Extractive/Waste E (100,001-200,000tpa)	0.002360	\$24,584	No Cap
55	Extractive/Waste F (200,001-500,000tpa)	0.002360	\$36,874	No Cap
56	Extractive/Waste Ind G (>500,000tpa)	0.002360	\$73,748	No Cap
57	Extractive/Waste H(1ha-50ha, tpa unknown)	0.002360	\$6,146	No Cap
58	Extractive/Waste I(>50ha, tpa unknown)	0.002360	\$24,584	No Cap
59	Accommodation Work Camps - D (1-20)	0.117373	\$3,404	No Cap
60	Accommodation Work Camps - E (21-50)	0.520548	\$35,736	No Cap
61	Accommodation Work Camps - F (51-150)	0.095596	\$86,788	No Cap
62	Accommodation Work Camps - G (151-250)	0.353863	\$256,950	No Cap
63	Large Accommodation Work Camps - A (251-500)	0.359903	\$427,114	No Cap
64	Large Accommodation Work Camps - B (501-750)	0.359903	\$852,528	No Cap
65	Accomm Wk Camps - C (>750)	0.359903	\$1,277,940	No Cap
66	Lge Accommm Wk Camp Urban A (251-500)	0.095865	\$427,114	No Cap

67	Lge Accom Wk Camp Urban B (501-750)	0.095865	\$852,528	No Cap
68	Lge Wk Camp Urban C (>750)	0.095865	\$1,277,940	No Cap
69	Other Gas & Oil - A (<=6ha)	0.855563	\$26,108	No Cap
70	Other Gas & Oil - B (>6ha-1,000ha)	1.161192	\$41,644	No Cap
71	Other Gas & Oil - C (>1,000ha)	1.161192	\$102,506	No Cap
72	Petroleum Leases - A (<=30,000ha)	1.638020	\$113,100	No Cap
73	Petroleum Leases - B conventional gas >10,000Ha	1.638020	\$205,338	No Cap
74	Petroleum Leases - C (>30,000ha)	1.638020	\$440,870	No Cap
80	Other Land (not categorised elsewhere)	0.002000	\$756	No Cap
81	Rural >=\$11M & <\$16.5M	0.001738	\$19,376	0%
82	Rural >=\$16.5M	0.001778	\$29,734	0%
83	Carbon Farming => 100,000 ACCUs (Australian Carbon Credit Units)	0.001658	\$3,692	0%

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 2023/24 financial year; or
 - (e) The rating category of the land in 2022/23 financial year, changes in the 2023/24 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 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 2023/2024 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	2023/24 Charge
Wheelie Bin Service per weekly collection serviced	
240 Litre wheelie bin	\$281.34
each additional 240 Litre wheelie bin	\$281.34
Wheelie Bin Service twice weekly collection service	
240 Litre wheelie bin	\$562.66
Industrial Bin Service – <u>Boorunga Area Only</u>	
Industrial Bin (1/2 size bin) – 1 weekly collection	\$498.10
Industrial Bin – 1 weekly collection	\$996.20
Industrial Bin – 2 weekly collections	\$1,992.42
Industrial Bin – 3 weekly collections	\$2,988.62
Industrial Bin – 1 fortnightly collection	\$498.10

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 2023/24 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	2023/24 Charge
Pedestal Charge per property	
Vacant Land	\$230.64
Urinal (600mm) ^{(1) (3)}	\$461.30
Urinal (1200mm) = (1st Pedestal + 2nd Pedestal)	\$861.12
Urinal (> 1200mm) additional rate per 600mm	\$353.66
1st Pedestal	\$461.30
2nd Pedestal	\$399.82
Additional Pedestals (per pedestal)	\$353.66
Government Pedestals	\$630.46
Other Services	
Trade Waste ⁽²⁾	
Category 0	Nil
Category 1	\$315.00
Category 2	\$420.00
Category 3	\$630.00

- (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 2023/2024 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 metres 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 2023 to 30 June 2024, 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	2023/24 Charge
Vacant (i.e. No connection)	\$260.82
20mm meter connection	\$521.64
25mm meter connection	\$813.74
30mm meter connection	\$1,173.70
40mm meter connection	\$2,086.58
50mm meter connection	\$3,260.28
60mm meter connection	\$4,694.84
70mm meter connection	\$6,359.22
80mm meter connection	\$8,346.38
90mm meter connection	\$10,512.16
100mm meter connection	\$13,041.24
150mm meter connection	\$16,301.56

- (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 99 cents per kilolitre (1,000 litres).
- (8) Reading Periods:
- readings for the purpose of calculating water usage charges are to be conducted twice yearly. 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 water usage at intervals other than half yearly for specific connections as required.
 - for the 2023/24 financial year, the first billing period will comprise usage for the period 1 June 2023 to 30 November 2023. For the 2023/24 financial year, the second billing period will comprise usage for the period 1 December 2023 to 31 May 2024.
- (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 2023/2024 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	2023/24 Charge
Commercial, Industrial				
0 - 833.91 m ²	750	\$12.33	64	\$789.12
833.92 - 1,633.91 m ²	1,242	\$12.33	106	\$1,306.98
Every 100 m ² over 1,633.91 m ²	58	\$12.33	5	\$61.66
Laundries, Butchers, Bakers, Garages				
0 - 200 m ²	750	\$12.33	64	\$789.12
201 - 400 m ²	1,406	\$12.33	120	\$1,479.60
401 - 1,600 m ²	1,828	\$12.33	156	\$1,923.48
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m ²	433	\$12.33	37	\$456.22
201 - 600 m ²	843	\$12.33	72	\$887.76
Hotels				
Hotels	2,625	\$12.33	224	\$2,761.92
Bowls Clubs, Golf Clubs				
Bowls Club	1,875	\$12.33	160	\$1,972.80
Golf Club	1,875	\$12.33	160	\$1,972.80

Places of Worship				
Churches	433	\$12.33	37	\$456.22

6.3 UNMETERED NON-POTABLE WATER CHARGE - SURAT

- (1) In the 2023/24 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)	2023/24 Charge
Vacant land water supply connection	1	222	\$372.16
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	\$372.16
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$372.16
Private residence / flat with one business	1.5	333	\$558.24
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House	2	444	\$744.32
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,116.48
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,488.64
State/Pre-School	7	1,554	\$2,605.12

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 0.000090 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 2023/24 financial year.
 - (c) The estimated cost of carrying out the overall plan is \$428,614. The State Government Precept Special Rate will levy an estimated \$428,614 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 0.000125 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 2023/24 financial year.
 - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$595,000. The Pest Management Special Rate will levy an estimated \$595,000 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.

Table 7 – Rural Fire Brigade Special Charge	
Rural Fire Brigade	2023/24 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:
- 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.
 - 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).
 - 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.
 - 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)(a) 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 2023/24 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 2023/24 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	Residential A (\$1 to \$40,000) – 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	Residential B (\$40,001 to \$70,000) - 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	Residential C >\$70,000 - Land used or capable of being used for residential	Land having land use codes of 01,02,03,06,08,09,72

	purposes which has a rateable value of more than \$70,000	
4	Residential D Not in use	Removed
5	Lge Housesite or Sml Rural & Rural Res-A (<=\$40,000) - 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	Lge Housesite or Sml Rural & Rural Res-B (\$40,001-\$70,000) - 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	Lge Housesite or Sml Rural & Rural Res-C (\$70,001-\$200,000) - 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	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare and a rateable value of greater than \$200,000, which is not otherwise categorised.	Land having the land use code of 03,04,05,06,60-87,89,93,94
9	Rural >=20ha - <80ha - 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
10	Rural 80 to <1,000ha - 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
11	Rural 1,000 to < 5,000ha - 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94

12	Rural 5,000 to < 15,000ha - 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
13	Rural 15,000 to < 25,000ha - 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
14	Rural 25,000 to 50,000ha – 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, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
15	Rural >50,000ha – Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, which is not otherwise categorised	Land having the land use code of 04,05,06,60-89,93,94
16	Pump Sites and Bores – 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	Intensive Animal Ind (1,000-1,999 SCU) – 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	Intensive Animal Ind (2,000-2,999 SCU) – 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	Intensive Animal Ind (3,000-3,999 SCU) - 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	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal	Land having the land use code of 62,64, 65 or 66 or has an

	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	alternative land use with an intensive animal industry approval
21	Intensive Animal Ind (5,000-7,499 SCU) - 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	Intensive Animal Ind (7,500-9,999 SCU) - 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	Intensive Animal Ind (10,000-14,999 SCU) - 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	Intensive Animal Ind (15,000-19,999 SCU) - 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	Intensive Animal Ind (>=20,000 SCU) - 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 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	Accommodation, Caravan parks, Hotels and Motels - 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	Commercial - Land used or capable of being used in whole or in part for	Land having the land use code of 01,04,06-

	commercial purposes other than where land is included in category 10-12 or 29-38	39,41-48,72,92,96,97 or 99
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - 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 where land is included in category 10-12 or 29-38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
29	Commercial / Industrial >10Ha – 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 where land is included in category 10-12 or 29-38	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
30	Shopping Centre – Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m ² , 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	Community Purposes – 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	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in category 26,27,28,29 and 30 or where land is included in category 59 – 68.	Land having the land use code of 01,04,06-39,41-48,72,92,96,97 or 99
33	Service Stations, Large Transport terminals	Land having the land use code of 29 and 30
34	Abattoir < 75,000 kills – Land used in whole or in part as an abattoir with less than 75,000 kills annually	Left intentionally blank
35	Abattoir >= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Left intentionally blank
36	Refinery – 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	Transformers < 1MVA – Land used in whole or in part for a transformer	Land having a land use code of 91

38	Transformers 1 – 10MVA – 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	Transformers >10MVA – Land used in whole or in part for a transformer with greater than 10 MVA	Land having a land use code of 91
40	Solar Farm/ Wind Farm/ Battery Storage 1 MW to < 10 MW – 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 and less than or equal to 10 MW	Left intentionally blank
41	Solar Farm/ Wind Farm/ Battery Storage 10 MW to < 20 MW – 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 and less than or equal to 20 MW	Left intentionally blank
42	Solar Farm/ Wind Farm/ Battery Storage 20 MW to < 40 MW – 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 and less than or equal to 40 MW	Left intentionally blank
43	Solar Farm/ Wind Farm/ Battery Storage 40 MW to < 60 MW – 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 and less than or equal to 60 MW	Left intentionally blank
44	Solar Farm/ Wind Farm/ Battery Storage 60 MW to < 100 MW – 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 and less than or equal to 100 MW	Left intentionally blank
45	Solar Farm/ Wind Farm/ Battery Storage 100 MW to < 200 MW – 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 and less than or equal to 200 MW	Left intentionally blank

46	Solar Farm/ Wind Farm/ Battery Storage 200 MW to < 300 MW – 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 and less than or equal to 300 MW	Left intentionally blank
47	Solar Farm/ Wind Farm/ Battery Storage 300 MW to < 400 MW – 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 and less than or equal to 400 MW	Left intentionally blank
48	Solar Farm/ Wind Farm/ Battery Storage 400 MW to < 500 MW – 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 and less than or equal to 500 MW	Left intentionally blank
49	Solar Farm/Wind Farm/ Battery Storage > 500 MW – 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	Extractive/Waste A (<=5,000tpa) – 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	Extractive/Waste Ind B (5,001-20,000tpa) - 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	Extractive/Waste Ind C (20,001-50,000tpa) - 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	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receipt approval

	than 20,000tpa and less than or equal to 50,000 tpa.	
53	Extractive/Waste D (50,001-100,000tpa) - 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 receival approval
54	Extractive/Waste E (100,001-200,000tpa) - 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 receival approval
55	Extractive/Waste F (200,001-500,000tpa) - 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 receival approval
56	Extractive/Waste Ind G (>500,000tpa) - 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 receival approval
57	Extractive/Waste H (1ha-50ha, tpa unknown)- Land used in whole or in part of 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 1 hectare – 50 hectares and the tonnage per annum is unknown.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval
58	Extractive/Waste I (>50ha, tpa unknown) – Land used in whole or in part of 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 hectares and the tonnage per annum is unknown.	Land having the land use code of 40 or has an alternative land use with an extractive and/or waste receival approval

59	Accommodation Work Camps – D (1-20) – 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	Accommodation Work Camps – E (21-50) – 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	Accommodation Work Camps – F (51-150) – 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	Accommodation Work Camps – G (151-250) – 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	Large Accommodation Work Camps – A (251-500) – 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	Large Accommodation Work Camps – B (501-750) – 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	Accom Wk Camps – C (>750) – 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	Lge Accom Wk Camp Urban A (251-500) – 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,	Intentionally left blank

	Mitchell, Injune, Surat, Wallumbilla and Yuleba.	
67	Lge Accom Wk Camp Urban B (501-750) – 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 2023/24 Revenue Statement).	Intentionally left blank
68	Lge Wk Camp Urban C (>750) – 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 2023/24 Revenue Statement).	Intentionally left blank
69	Other Gas & Oil – A (<=6ha) – 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	Other Gas & Oil – B (>6ha-1,000ha) – 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	Other Gas & Oil - C (>1,000ha) - 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	Petroleum Leases - A (<=30,000ha) – 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	Petroleum Lease – B Conventional gas >10,000ha - 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	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	Land having the land use code of 40
80	Other Land (not categorised elsewhere) – 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 rating valuation equal to or greater than \$11,000,000 but less than \$16,500,000 which is not otherwise categorised	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 rating calculation equal to or greater than \$16,500,000 which is not otherwise categorised	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 more than 100,000 Australian Carbon Credit Units (ACCU's)	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).²

Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.

² *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 2023/24 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 sewerage areas (i.e. within 100 metres 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 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 metres 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(1) 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.

ATTACHMENT 2 - LAND USE CODES

Land Use Codes	
Residential	
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)
Retail Business & Commercial	
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

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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
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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

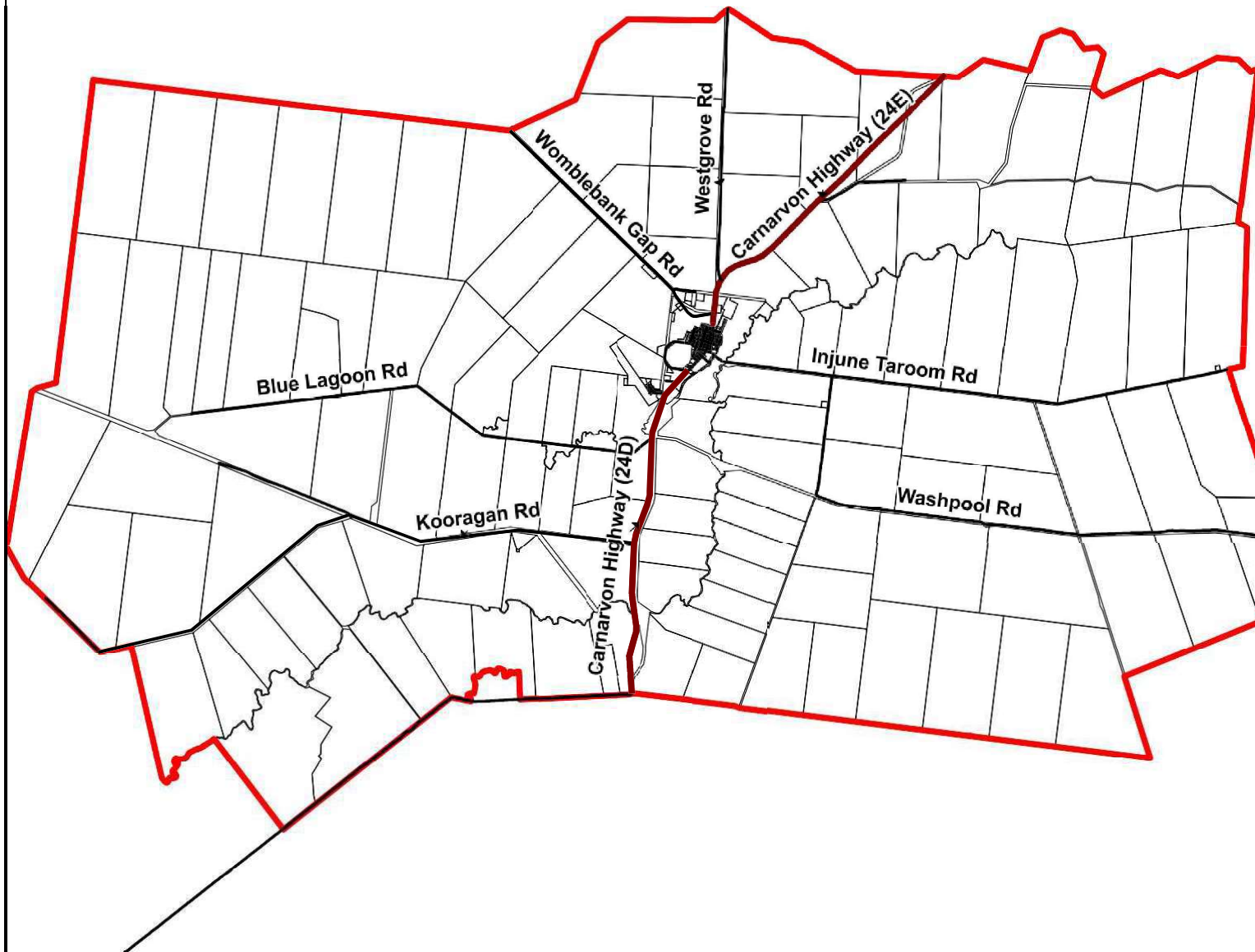
Land Use Codes

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

Appendix 1



MARANOA REGIONAL COUNCIL

RATING LOCALITY INJUNE

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

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13/07/2017



Appendix 2

Location



MARANOA REGIONAL COUNCIL

RATING LOCALITY MITCHELL



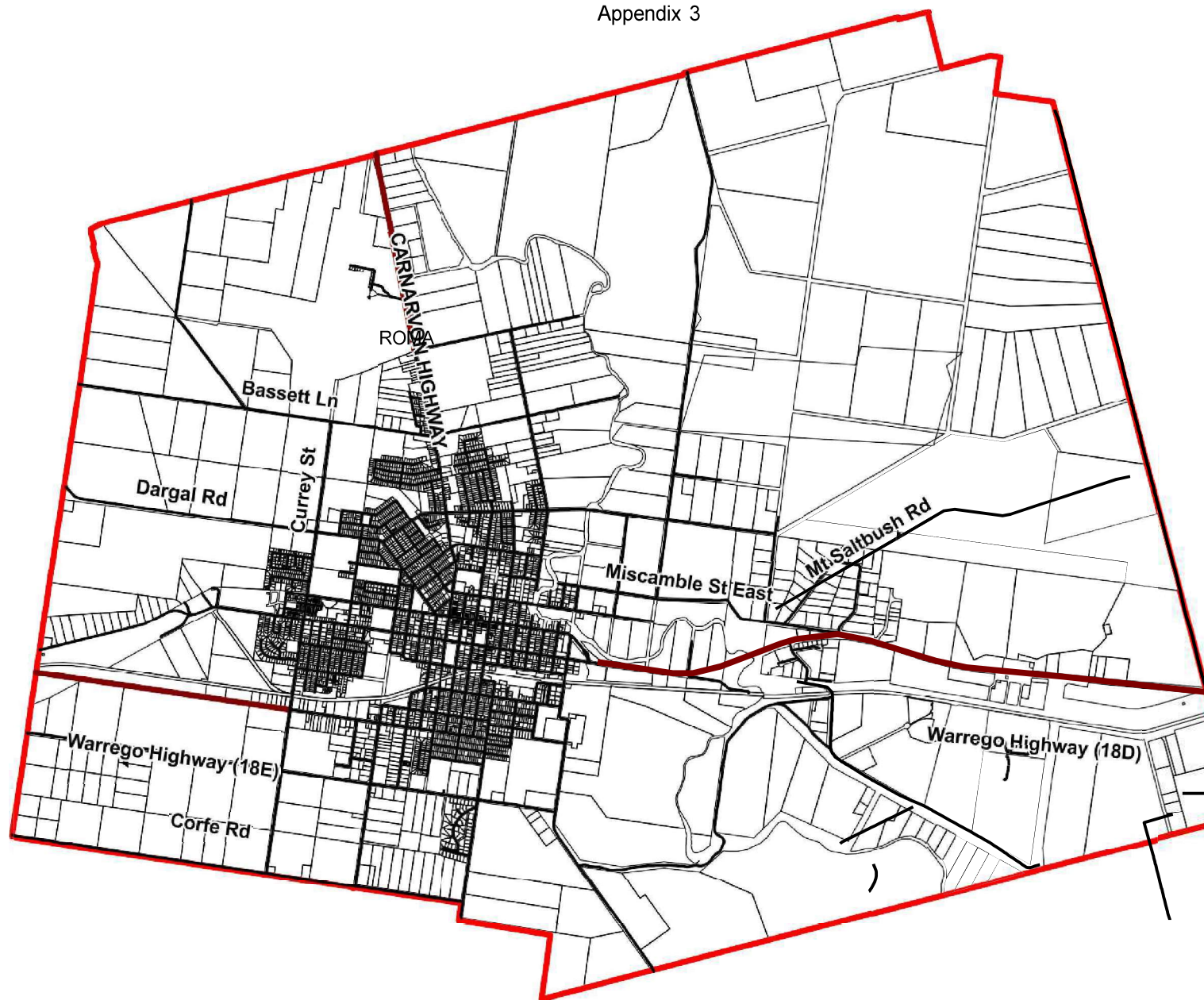
**Mapping Provides an Indication of
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13/07/2017



Appendix 3



MARANOA REGIONAL COUNCIL

RATING LOCALITY ROMA



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12/07/2017



Appendix 4



MARANOA REGIONAL COUNCIL

RATING LOCALITY SURAT



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13/07/2017



MARANOA REGIONAL COUNCIL

RATING LOCALITY WALLUMBILLA

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13/07/2017



Appendix 6



MARANOA REGIONAL COUNCIL

RATING LOCALITY YULEBA

Mapping Provides an Indication of Approximate Location Only

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Projection: MGA94 Zone 55
Date Issued: 13/07/2017





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**AMBY TOWN RURAL
FIRE BRIGADE AREA**

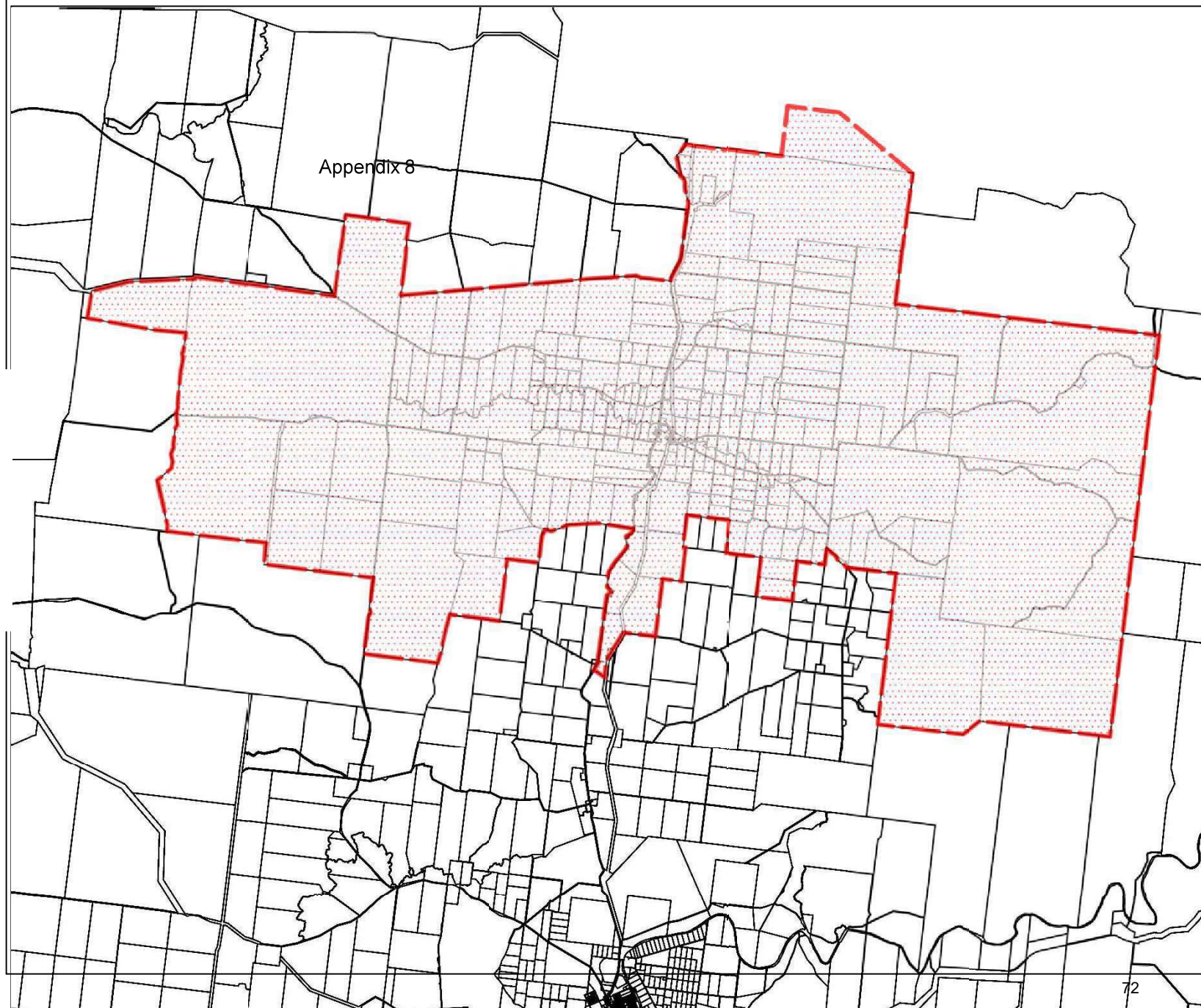
Appendix 8

MUNGALLALA RURAL FIRE BRIGADE AREA

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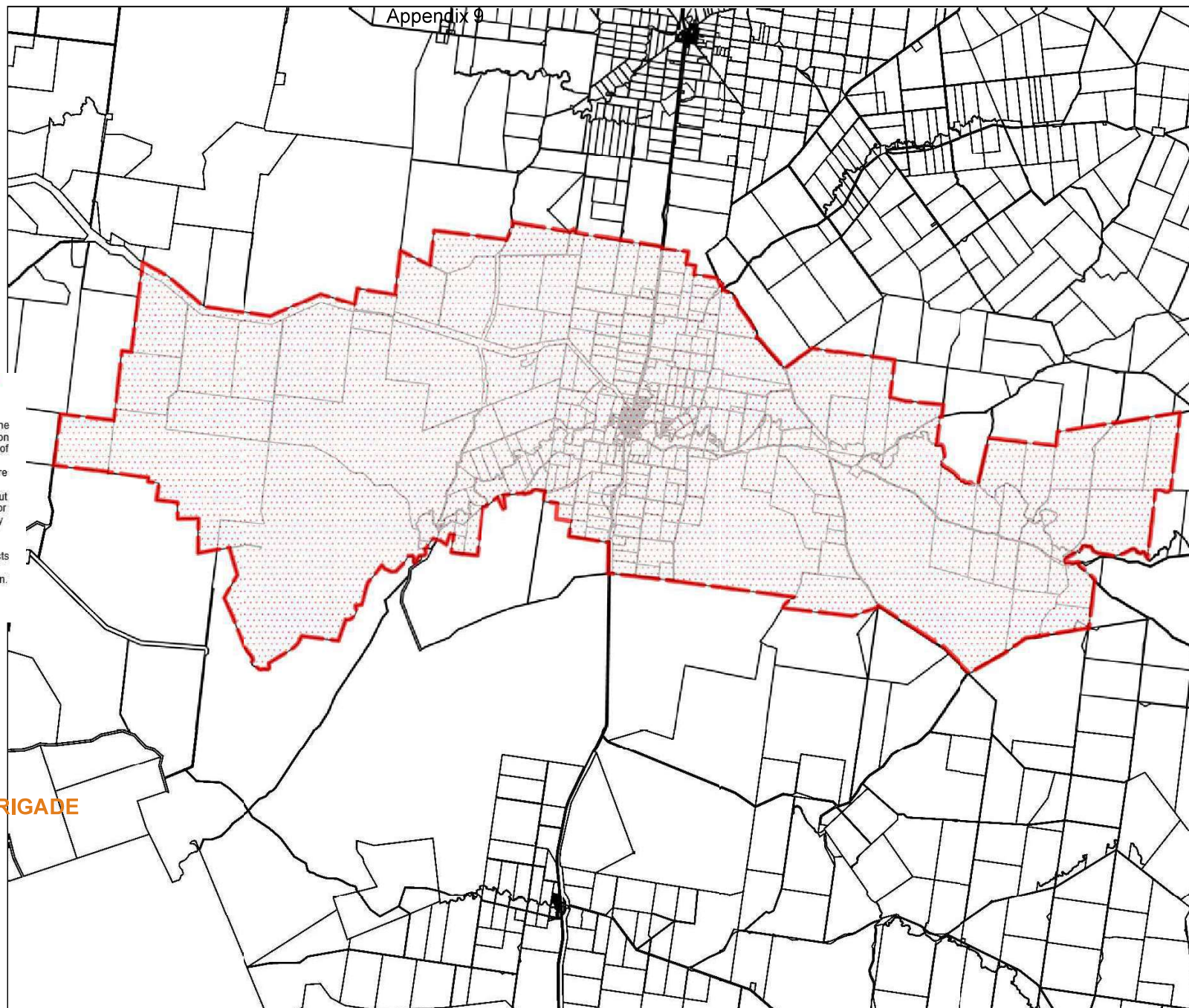


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Projection: MGA94 Zone 55
Date Issued: 13/07/2017 |

YULEBA RURAL FIRE BRIGADE AREA

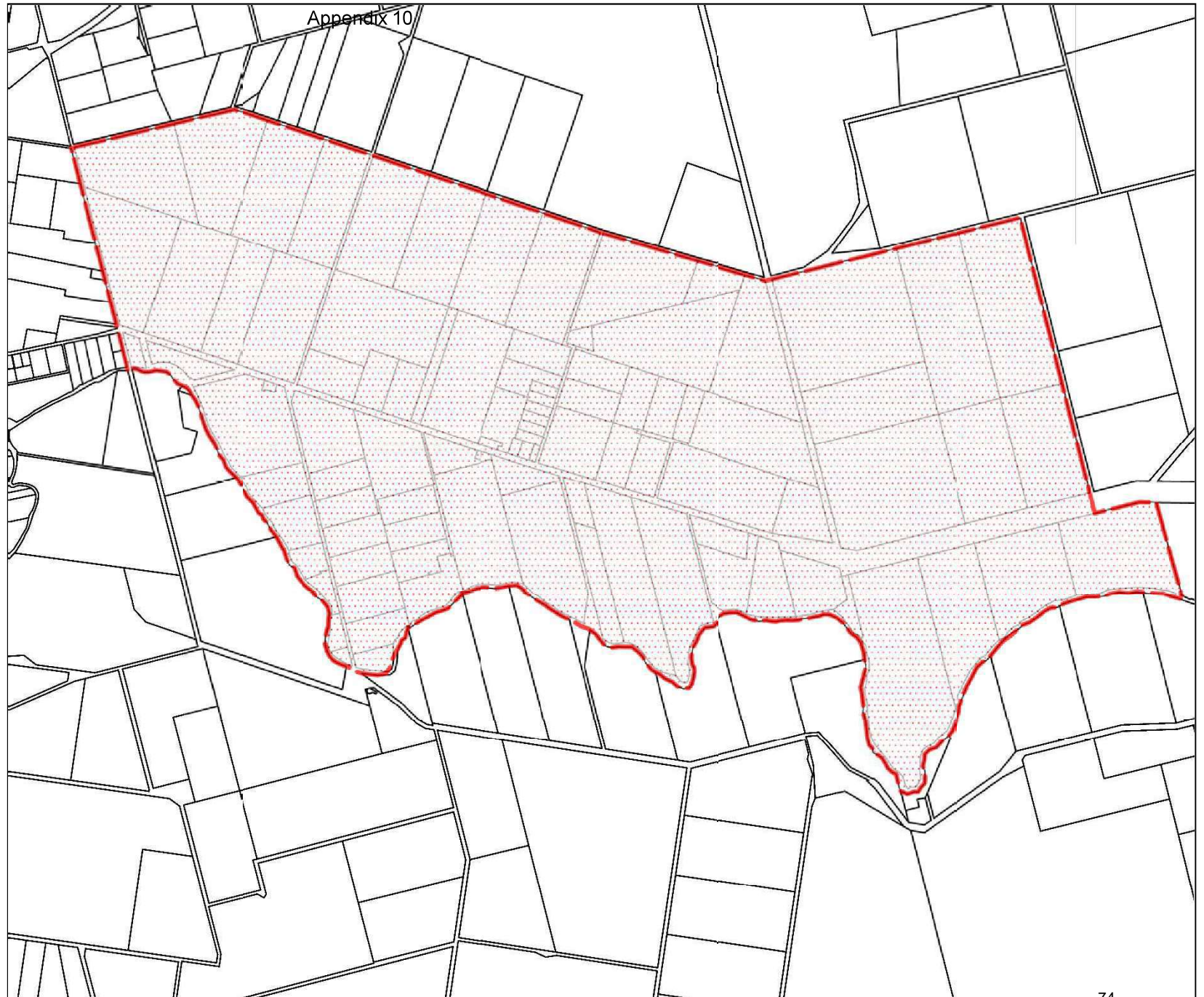


ORANGE HILL RURAL FIRE BRIGADE AREA

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Projection: MGA94 Zone 55
Date Issued: 13/07/2017 |



Revenue Policy 2023/24

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	P23/11
Function	Finance
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P22/14
Review Date	May 2024

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		24 May 2023	OM/05.2023/49

1. Purpose

- (1) This Revenue Policy has been prepared and reviewed in accordance with the requirements of Section 104 of the *Local Government Act 2009* and Sections 169 and 193 of the *Local Government Regulation 2012*.
- (2) The purpose of this Revenue Policy is for Council to state in accordance with Section 193(1) of the *Local Government Regulation 2012*:
 - (a) the principles it intends to apply during the 2023/24 financial year for:
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) Cost recovery fees and methods; and
 - (b) the purpose for the concessions for rates and charges it intends to grant; 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

- (1) This Revenue Policy applies to:
 - (a) levying of general rates (including differential general rates), special rates and charges, utility charges and separate rates and charges; and
 - (b) granting concessions for rates and charges, recovering overdue rates and charges and the methods for fixing cost-recovery fees and commercial fees and charges.

3. Statement

- (1) This Revenue Policy for the 2023/2024 financial year 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; and
 - (e) flexibility within agreed parameters – by providing payment arrangements to assist ratepayers in meeting their rate commitments.
- (2) As detailed below, Council will apply those principles in the 2023/2024 financial year for:
 - (a) levying rates and charges; and
 - (b) granting concessions for rates and charges; and
 - (c) recovering overdue rates and charges; and
 - (d) cost-recovery methods.
- (3) Set out and referenced below are details of:
 - (a) the purpose for the concessions for rates and charges that Council intends to grant; and
 - (b) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

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</i> (Cwlth) or the <i>Veterans’ Entitlement Act 1986</i> (Cwlth)

Regulation	<i>Local Government Regulation 2012</i>
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All other definitions are as per the *Local Government Act 2009* and *Local Government Regulation 2012*, unless the context otherwise requires.

5. Policy

5.1 Details

5.1.1 Introduction

- (1) Pursuant to Section 104(5)(c)(iii) of the *Local Government Act 2009*, the system of financial management established by Council must include a revenue policy.
- (2) Pursuant to Section 169(2)(c) of the *Local Government Regulation 2012*, Council's budget for each year must include a revenue policy.
- (3) Pursuant to Section 193(3) of the *Local Government Regulation 2012*, Council must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

5.2 Levying of Rates and Charges

Council's application of the above principles in levying of rates and charges for the 2023/24 financial year is detailed as follows:

5.2.1 General Rates

- (1) General rates shall be set in the 2023/2024 financial year to assist Council in raising sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
- (2) Council recognises that different categories of land use will generate different needs and requirements for Council services, facilities and activities. Council also recognises that it will incur a different level of resources expenditure to provide the necessary services, facilities and activities and therefore has opted for a system of differential General Rating to meet its needs.

5.2.1.1 Differential General Rates

- (1) Council considers that levying 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 effects of various land uses on the requirements for, level of, and the cost of, Council supplying or undertaking services, facilities and activities;
 - (b) movements and variations in the rateable value of land and land use between differential rating categories which affect the level of rates and issues such as 'fairness' and 'equity';

- (c) location and access to services; and
 - (d) amount of the rateable value of land and the rate payable.
- (2) To ensure that owners of land across all differential rating categories contribute equitably to the cost of Council services, facilities and activities supplied or undertaken for the benefit of the community in general (rather than a particular person), Council will apply a minimum rate to each differential rating category.

5.2.2 Utility Charges – Water, Sewerage and Waste Management Services

- (1) In general, Council will be guided by the principle of *user pays* in the levying of utility charges for a service, facility or activity for water, sewerage, and waste management utilities.
- (2) Wherever possible, those receiving the benefits of a utility service, facility or activity will pay for the cost of Council supplying or undertaking the relevant utility service, facility or activity through the relevant utility charge. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of supplying or undertaking the relevant utility service, facility or activity.

5.2.3 Special and Separate Rates and Charges

- (1) Council may consider levying special rates and charges for services, facilities and activities that have a special association with particular land in terms of section 92(3) of the *Local Government Act 2009*, to recover the cost of supplying or undertaking that service, facility or activity.
- (2) Council may also consider levying separate rates and charges for any other service, facility or activity, when appropriate, to recover the costs associated with supplying or undertaking that service, facility or activity.

5.3 Granting Concessions for Rates and Charges

5.3.1 Guiding Principles

- (1) In accordance with Chapter 4 Part 10 of the *Local Government Regulation 2012* Council may grant a ratepayer a concession for rates or charges. In exercising that concession power Council will be guided by the principles of equity and transparency by:
- (a) applying the same treatment to ratepayers with similar circumstances; and
 - (b) making clear the requirements necessary to receive concessions.
- (2) Consideration may be given by Council to granting a concession to a ratepayer who is a member of a stated class of ratepayers in the event that all or part of the Council's local government area is declared a natural disaster area by the State Government.

5.3.2 The Purpose of Concessions

- (1) Council may grant a concession for rates or charges in the 2023/2024 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the *Local Government Regulation 2012*, which include (in summary):

(a) Pensioner Concession

Council may grant a concession for general rates if it is satisfied in terms of Section 120(1)(a) of the *Local Government Regulation 2012*, that the land is owned or occupied by an eligible *pensioner* as defined in Schedule 8 of the *Local Government Regulation 2012*.

(b) Non-Profit Community Organisation Concession

Council may grant a concession if it is satisfied in terms of Section 120(1)(b) of the *Local Government Regulation 2012*, that the land is owned by an entity whose objects do not include making a profit; or an entity that provides assistance or encouragement for arts or cultural development.

(c) Hardship Concession

Council may grant a concession if it is satisfied in terms of Section 120(1)(c) of the *Local Government Regulation 2012*, that the payment of the rates or charges will cause hardship to the land owner.

(d) Other Concessions

Council may grant a concession if it is satisfied of another criteria set out in Section 120(1) of the *Local Government Regulation 2012*. All applications for a concession for rates or charges will be considered and determined by Council on a case by case basis.

5.4 Recovery of Overdue Rates and Charges

- (1) 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:
- (a) fairness & Equity – by treating all ratepayers in similar circumstances in the same manner; and by making every attempt to follow-up on overdue rates and charges prior to bringing court proceedings;
 - (b) transparency – by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their obligations;
 - (c) efficiency – by making the process used to recover outstanding rates and charges simple to administer and cost effective; and
 - (d) flexibility – by providing ratepayers with a number of options to meet their rate obligations.

5.5 Cost-recovery methods

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*)

- (1) 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; or
 - (d) seizing property or animals under a Local Government Act; or
 - (e) the performance of another responsibility imposed on the local government under the *Building Act* or the *Plumbing and Drainage Act*.
- (2) In accordance with Section 97(4) of the *Local Government Act 2009*, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (3) Whilst Section 97(5) of the *Local Government Act 2009*, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, it is not presently intended by Council to do so.
- (4) In accordance with Section 98 of the *Local Government Act 2009*, Council will keep a register of its cost-recovery fees available for inspection by the public.

5.5.2 Other ('Commercial') Fees & Charges

- (1) Council will apply, as a minimum and as far as practicable, the principle of full cost recovery (including overheads) in setting charges for other commercial services, facilities, supplied or undertaken, including to community or non-profit organisations.
- (2) Council may give consideration to charging at less than the full cost of the service, facility or activity when it considers it appropriate to do so in order to achieve social, economic or environmental goals.
- (3) When the service, facility or activity supplied or undertaken 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)

- (1) In setting fees and charges for Council supplying or undertaking a relevant business activity under the *National Competition Policy reforms*, Council's pricing strategy will be to apply *full cost pricing* by charging for the relevant goods or services at the full cost of supplying or undertaking the goods or services, subject to the following—
 - (a) the pricing provisions in Schedule 4 of the Local Government Regulation 2012;
 - (b) the removal of any competitive advantage or disadvantage, whenever possible and appropriate;

- (c) if a competitive advantage or disadvantage cannot be removed—the taking of the competitive advantage or disadvantage into account when pricing the goods or services.
- (2) Council may decide to apply fees and charges for a relevant business activity 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.
- (3) 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 Infrastructure Costs for New Development

- (1) The extent to which infrastructure costs for new development are to be funded by charges for the development are set out in Council's current relevant *Adopted Infrastructure Charges Resolutions*.
- (2) Council levies infrastructure charges through its current relevant *Adopted Infrastructure Charges Resolutions*, for the water supply, sewerage, stormwater, transport (roads, including footpaths) and parks and land for community facilities networks managed by Council.

6. Special Provisions

N/A

7. Related Policies and Legislation

- The *Local Government Act 2009*
- The *Local Government Regulation 2012*
- Rates and Charges Rebates and Concession Policy
- Adopted Infrastructure Charges Resolutions

8. Associated Documents

- Revenue Statement
- Fees and Charges Schedule

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.*

(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.*

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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 the revised budget of business activities in 2022-23 against the threshold for significant business activities for 2023-24 indicates that there is no business activity that meets the criteria for being a significant business activity.

Business Activity	Section 45 information (Previous year financial information/budget)	Significant Business Activity
Quarry operations	\$ 4,643,454	No
Saleyards	\$ 3,821,232	No
Waste management	\$ 4,426,238	No
Airport	\$ 1,894,235	No
Gas	\$ 756,049	No
Plant	\$ 6,274,363	No
Building services	\$ 638,475	No
Roads operations	\$ 4,356,388	No
	Number of water service connection 2022/23	
Water and sewerage services	5,963	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

Year ended	2023/24 Budget	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
1 Working Capital Ratio									
(Current Assets / Current Liabilities)	3.47:1	3.89:1	3.42:1	3.59:1	3.30:1	3.83:1	4.55:1	5.31:1	5.67:1
Measures the extent to which Council has liquid assets available to meet short term financial obligations.									
Target between: 1:1 and 4:1									
2 Operating Surplus Ratio									
(Net Operating Surplus / Total Operating Revenue) (%)	0.01%	(0.46)%	(0.27)%	0.36%	1.44%	1.94%	2.97%	4.40%	0.36%
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%									
3 Net Financial Asset / Liability Ratio									
((Total Liabilities - Current Assets) / Total Operating Revenue)	(10.4)%	(5.4)%	0.9%	(1.1)%	7.4%	2.9%	(8.1)%	(20.5)%	(27.8)%
Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues									
Target: not greater than 60%									
4 Interest Coverage Ratio									
(Net Interest Expense / Total Operating Revenue) (%)	0.2%	0.4%	0.4%	0.4%	0.4%	0.5%	0.6%	0.6%	0.6%
It measures the extent to which Council's operating revenues are committed to funding the interest expense on current loan borrowings									
Target: between 0% and 5%									
5 Asset Sustainability Ratio									
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	100%	105%	92%	106%	149%	91%	77%	77%	83%
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.									

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 2023/24 financial year compared with the rates and charges budgeted to be levied in the 2022/23 financial year is 5%.

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.*

MARANOA REGIONAL COUNCIL											
Code of Competitive Conduct											
Estimated Activity Statement											
Account Description	Quarry	Saleyards	Waste	Airport	Water	Sewerage	Gas	Plant	Building Services	Roads	Total
Operating Revenue											
Rates & Charges	-	-	1,630,495	-	5,455,871	2,886,900	-	-	-	-	9,973,266
Fees & Charges	-	3,629,861	1,669,600	1,962,011	243,200	141,450	715,000	-	197,500	-	8,558,622
Sale of goods & services	6,473,924	-	-	-	-	-	-	-	-	-	6,473,924
Sales contracts & recoverable works	-	-	-	-	-	-	-	-	-	5,132,407	5,132,407
Internal revenue	-	-	-	-	10,000	-	130,000	8,899,747	-	-	9,039,747
Operating grant & other income	-	-	483,761	-	94,500	90,000	-	1,006,963	-	-	1,675,224
Total Operating Revenue	\$ 6,473,924	\$ 3,629,861	\$3,783,856	\$ 1,962,011	\$ 5,803,571	\$ 3,118,350	\$ 845,000	\$ 9,906,710	\$ 197,500	\$ 5,132,407	\$40,853,190
Operating Expenses											
Employee costs, materials and services	4,580,145	3,756,491	3,976,238	1,716,806	4,459,879	1,832,018	756,049	6,274,363	638,475	4,356,388	32,346,852
Depreciation	304,755	487,876	53,615	836,515	1,734,944	841,064	214,594	2,118,421	-	-	6,591,784
Total Operating Expenses	\$ 4,884,900	\$ 4,244,367	\$4,029,853	\$ 2,553,321	\$ 6,194,823	\$ 2,673,082	\$ 970,643	\$ 8,392,784	\$ 638,475	\$ 4,356,388	\$38,938,636
Operating surplus/(deficit)	\$ 1,589,024	\$ (614,506)	\$ (245,997)	\$ (591,310)	\$ (391,252)	\$ 445,268	\$ (125,643)	\$ 1,513,926	\$ (440,975)	\$ 776,019	\$ 1,914,554

Rates and Charges Rebate and Concession Policy 2023/24

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	P20/20
Function	[Internal Function]
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	Rates and Charges Rebate and Concession Policy – Adopted November 2020 – OM 11.2020 55 - CURRENT
Review Date	30/09/2025

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	TBA

1. Purpose

The purpose of this policy is to:

- Provide transparency and equity in regard to eligible pensioners receiving a Council rates remission.
- Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred.
- Provide guidance in dealing with requests for a concession when a ratepayer demonstrates that they have maintained their nature strip to a satisfactory level.
- 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:

- 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"> Queensland “Pensioner Concession Card” issued by Centrelink on behalf of Services Australia, or Queensland “Repatriation Health Card – for all conditions” (Gold Card) issued by the Department of Veterans’ Affairs; 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 Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property.
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. (Excludes facilities with gaming licences)	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%
Sports Club – Licence – Community Organisation	Facilities either owned, controlled or operated by private organisations and used primarily for sporting purposes	E	50%	0%	0%

	and have a regular source of income from a liquor licence and gaming licences.				
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 for commercial reasons).	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%
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%

5.3 Nature Strip (Footpath) / Road Verge Mowing Rebate

Council will consider applications from ratepayers subject to the following criteria:

5.3.1 Eligibility

A rebate up to 10% be available for ratepayers who demonstrate that they have maintained their nature strip to a satisfactory level. Applications including evidence must be submitted at review.

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 2023/24

Capital and One-Off Projects

Project Name	Local area	2023-2024 Estimated Project Costs
Roma Airport - design for reconstruction and overlay of general aviation pavement for medivac movement	Roma	300,000
Total Airport projects		300,000
Mitchell Art Gallery - lighting upgrade	Booringa	5,000
Encasing of the Yuleba War Mural	Bendemere	35,000
Injune Museum - fit out	Bungil	150,000
Surat Riverwalk - pump and engine project	Warroo	25,000
Yuleba Street Murals - refurbish Yuleba main street	Bendemere	12,000
Total Arts and Culture projects		227,000
Roma Library Outdoor space – consultation, planning and design including shed	Roma	60,000
Roma Library – upgrade & replace lighting	Roma	15,000
Roma Community Arts Centre / Roma Library - investigate repairs to leaking roof	Roma	15,000
Mitchell Library - air conditioning & heating	Booringa	50,000
Total Libraries projects		140,000
Roma Lawn Cemetery Concrete Beams - upgrade plaques/plinths to beams	Roma	75,000
Total Cemeteries projects		75,000
Purchase of 2 Variable Message Sign (VMS) boards	Regional	50,000
Total Emergency Management and Flood Mitigation projects		50,000
Housing - install window coverage (blinds/curtains/frosted windows)	Regional	150,000
General Housing - renewal/upgrade capital works	Regional	500,000
Total Housing projects		650,000
Construction of public washdown facility Wallumbilla/Yuleba region <i>(subject to external funding)</i>	Bendemere	560,000
Total Rural lands projects		560,000
Mitchell Gym - contribution to construction of new gym	Booringa	55,000
Injune Old Visitor Information Centre - retrofit into a gym	Bungil	50,000
Injune Camp - replacement of mattresses	Bungil	10,000
Roma Cultural Centre - audio-visual upgrade and installation of darkening curtains	Roma	57,350
Roma Girl Guides Building - capital upgrades	Roma	25,000
Roma Student Hostel - upgrade works	Roma	45,000
Roma Cultural Centre - service elevator	Roma	50,000
Roma Facilities - gutter guard on gutters on various buildings	Roma	20,000
Roma on Bungil Gallery - upgrade air conditioner in the Roma Gallery space	Roma	25,000
Wallumbilla Pool - all abilities access	Bendemere	15,000
Wallumbilla Cemetery - environmental toilet	Bendemere	45,000
Mitchell Neil Turner Weir - septic upgrade	Booringa	120,000
Mitchell RSL - upgrade kitchen	Booringa	30,000
Mitchell Pool - upgrade kiosk and change rooms	Booringa	275,000
Mitchell Pool - dry shade area	Booringa	30,000
Mitchell Pool - construction wading pool (design 23/24)	Booringa	30,000
Injune Pool - install hot water and sink to BBQ area	Bungil	7,500
Injune pool - new mower shed	Bungil	5,000
Injune Rodeo Grounds - secretaries box - construction plans	Bungil	10,000
Injune Rodeo Grounds - canteen upgrade	Bungil	30,000
Roma Records Facility - purpose built records facility (design)	Roma	60,000
Bassett Park General - capital works program (external funding pending approvals)	Roma	2,000,000
Big Rig - lean too roof over Big Rig storage area	Roma	35,000
Surat Pool First Aid room - provide doorway access to create a first aid room	Warroo	40,000
Surat Early Childhood Education Centre - upgrade playground area to current specifications	Warroo	50,000
Surat Early Childhood Education Centre - electrical upgrades	Warroo	30,000
Begonia Camp - facilities upgrade	Warroo	25,000
Roma Cultural Centre - upgrade/replace air conditioning units	Roma	400,000
Wallumbilla Calico Cottage Toilets - treatment system upgrade - design	Bendemere	30,000
Regional Signage Recommendations	Regional	30,000
Total Facilities projects		3,634,850
Core Switch Replacement Program	Regional	120,000
Workstation Replacement Program	Regional	138,100
Photocopier Replacement Program	Regional	34,000
Total ICT projects		292,100
Roma Big Rig Parklands - pond wall rectification	Roma	75,000
Surat Skate Park - shade cloth / cover	Warroo	20,000
Total Parks and open spaces projects		95,000

Project Name	Local area	2023-2024 Estimated Project Costs
2023-24 Plant Replacement Program	Regional	4,018,000
Yuleba Workshop - mobile column lifts (truck hoist)	Bendemere	60,000
Total Plant replacements		4,078,000
Roma Quarry - purchase of a replacement water truck	Regional	270,000
Roma Quarry - purchase of articulated dump truck	Regional	500,000
Total Quarry projects		770,000
Roma Saleyards - audio /visual presentation of livestock auctioneering	Roma	60,000
Total Roma Saleyards projects		60,000
Roma Gallas Fox Park - chain mesh fencing - material supply only	Roma	40,000
Surat Recreation Grounds - improvements (new bbq, shade-cover, CCTV and lighting)	Warroo	75,000
Total Sport and recreation projects		115,000
Yuleba Fire Tower Refurbishment of the fire tower cabin & interpretive historical display located within Cobb & Co Park	Bendemere	235,000
Total Tourism projects		235,000
Roma Waste Facility - business case and relevant approvals for purchase of air burner for processing green waste and pallets and timber waste	Roma	50,000
Conversion of waste sites to transfer stations - Surat, Yuleba, Injune and Mitchell (<i>pending funding submissions</i>)	Regional	2,500,000
Transfer Station Facilities - acquisition of hook bins	Regional	200,000
Roma Waste Facility - renewals/upgrades 2023-24	Roma	175,000
Roma Waste Facility - donga for lunch room & toilet, releveing weighbridge office roof	Roma	150,000
Roma Waste Facility - carport replacement	Roma	35,000
Total Waste projects		3,110,000
Roma Gas Reticulation - replace selected valves	Roma	35,000
Stage 01 of 03 of the aging and faulty main replacement of existing Station Street Main between Tiffin Street and Arthur Street. (310m of the 930 meters)	Roma	110,000
Stage 02 of 03 of the aging and faulty main replacement of existing Station Street Main between Tiffin Street and Arthur Street. (310m of the 930 meters)	Roma	110,000
Stage 03 of 03 of the aging and faulty main replacement of existing Station Street Main between Tiffin Street and Arthur Street. (310m of the 930 meters)	Roma	110,000
Total Gas projects		365,000
Complimentary Works - additional gravel (Strategic Roads) - materials supply only- pending Queensland Reconstruction Authority approval of flood damage submissions	Regional	3,000,000
Other Gravel Resheet of Unsealed Network	Regional	1,000,000
Gravel Resheet SD23 - Angry Jungle Road <i>This project is funded by Santos GLNG</i>	Bendemere	842,871
Gravel Resheet SD23 - Kangaroo Creek Road <i>This project is funded by Santos GLNG</i>	Bendemere	2,151,109
Gravel Resheet SD23 - McLennan Road (Isolated Sections) <i>This project is funded by Santos GLNG</i>	Bendemere	775,050
Shoulder Grading/Resheeting - Strategic Bus Routes - Donnybrook Road/ Six Mile Road	Bungil	225,000
Annual Rural Road Reseal Program	Regional	2,528,000
Annual Urban Street Reseal Program	Regional	535,700
Roma PCYC Carpark - Reseal	Roma	120,000
Arcadia Valley Upgrade Works <i>This project is funded through the Australian Government Roads of Strategic Importance and Santos GLNG</i>	Bungil	6,300,000
Bitumen Extension - Bollon Road <i>This project is funded by the Australian Government Remote Roads Upgrade Pilot Program, Queensland Government Transport Infrastructure Development Scheme and Maranoa Regional Council</i>	Booringa	15,000,000
Bitumen Extension (Yuleba - Surat Road + Redford Road) - Design only <i>This project is funded by the Australian Government Remote Roads Upgrade Pilot Program</i>	Warroo Booringa	750,000
Bitumen Rehabilitation - Charles Street, Roma (Station to Bowen) <i>This project is funded through the Australian Government Roads to Recovery Program</i>	Roma	175,500
Bitumen Rehabilitation - Charles Street (South), Roma - Golf Links	Roma	150,000
Bitumen Rehabilitation - Mt Moffatt Road <i>This project is funded by the Australian Government Roads to Recovery Program</i>	Booringa	780,000
Bitumen Rehabilitation - Gunnawarra Road <i>This project is funded by the Australian Government Roads to Recovery Program</i>	Booringa	550,000
Bitumen Rehabilitation (patches) - Injune - Taroom Road <i>This project is funded by Santos GLNG and Marano Regional Council</i>	Bungil	600,000
Bitumen Rehabilitation - Massey Lane	Bungil	216,000
Bitumen Rehabilitation - Westgrove Road / Womblebank Gap Road (TBC)	Bungil	500,000
Kerb and Channel - Louisa Street, Mitchell - Edinburgh Street to existing new kerb towards Short Street	Booringa	150,000
Kerb and Channel - Station Street, Roma - Wyndham to Charles Street	Roma	60,000

Project Name	Local area	2023-2024 Estimated Project Costs
Kerb and Channel - Oxford Street, Mitchell - Alice to Mary Street	Booringa	97,200
Kerb and Channel - Third Avenue, Injune - Hutton Street to Ronald Street (plus widen to kerb)	Bungil	125,000
Footpath Wyndham Street, Roma - Sunshine Hardware to Bungil Street	Roma	42,400
Footpath Condition 5 Patches - Regional Program (10-12 Locations)	Regional	120,000
Footpath - Perry / Stephenson Street, Yuleba Safety Improvement - Focused Crossing Treatment	Bendemere	75,000
Culvert - Gunnewin West Culvert (Estimate TBC)	Bungil	250,000
Floodway Upgrade Program - Mt Moffatt Road <i>This project is funded by the Australian Government Roads to Recovery Program</i>	Booringa	250,000
Regional Floodway Renewal Program (4 x Locations) - Dunkeld (Warroo Western End)+River (Warroo - Griman Creek)+ Maranoa Road (Warroo - Yalebone Creek) + TBC	Regional	240,000
Annual Urban Stormwater Relining Program	Regional	300,000
Annual Urban Stormwater Desilting Program	Regional	250,000
Asphalt Rehabilitation - Roundabout, Roma <i>This project is funded by the Australian Government Roads to Recovery Program</i>	Roma	485,000
Asphalt Overlay - Arthur Street, Roma (Bungil to McDowall) <i>This project is funded through the Australian Government Roads to Recovery Program and Maranoa Regional Council</i>	Roma	375,000
Pedestrian Bridge Handrail Upgrade Program - 5 x Locations	Regional	150,000
Hodgson Lane North / Bindango Road Intersection Safety Upgrade	Bungil	220,000
Safety Improvements for Pedestrian at Rail Level Crossings - Alice and Mary Streets, Mitchell (Design Only)	Booringa	70,000
Total Roads and drainage projects		39,458,830
Waste bin collection point and bin Lifter	Regional	63,750
Injune Sewerage Treatment Plant - installation of washing facilities	Bungil	27,750
Surat Sewerage Safety Improvements	Warroo	175,000
Sewerage Pumping Station 3 (Borland Street, Roma) - reinstate standby pumps	Roma	37,500
Sewerage Pumping Station 4 (Miscamble Street, Roma) - reinstate standby pumps	Roma	38,250
Sewerage Pumping Station 5 (Bungil Street, Roma) - reinstate standby pumps	Roma	38,250
Sewerage Pumping Station 01 - investigation and capabilities of sewerage submersible pumps	Roma	37,500
Sewerage Pumping Station 01 - installation of core hole top of wet well to Pumping Station 01 and supply and install new probe suitable for the connection of into the SCADA system.	Roma	17,750
Replacement of and connection of Treatment Plant inlet flow meter into SCADA system	Roma	18,500
Total Sewerage projects		454,250
Watermain renewal and upgrade to 150mm, Russell Street between Duke Street to Hoffman Street, Roma	Roma	134,750
Connection 150mm from Reid Street to Powell Street, Roma	Roma	30,000
Watermain renewal Arthur Street, Roma between George Street and Bungil Street	Roma	69,600
Watermain renewal upgrade to 150mm Saunders Street, Roma Queen Street to Nuss Street	Roma	128,700
Watermain upgrades Cordelia Street Surat	Warroo	400,000
Watermain renewal Cottell Street, Roma between Hoffman Street to Timbury Street	Roma	87,500
Watermain renewal Crawford Street, Roma between Miscamble Street to Mullavey Street	Roma	65,800
Replace two high lift pumps to reservoir, Roma	Roma	72,500
Watermain renewal George Street, Roma between Northern Road and Arthur Street	Roma	82,800
Watermain renewal Nuss Street, Roma between Saunders Street to William Street	Roma	33,900
Installation of new main from Bore 04 to existing filtration building - Mungallala	Booringa	31,500
Watermain renewal of Timbury Street, Roma from Cottell Street to Duke Street - augmentation	Roma	140,400
Total Water projects		1,277,450
TOTAL CAPITAL PROJECTS 2023/24		55,947,480

Project Name	Local area	2023-2024 Estimated Project Costs
Buildings Asset Management Plans 2023/24	Regional	134,550
Maranoa Region-wide Flood Risk Management Program and Flood Study <i>This project is funded through the Queensland Governments 2021-22 Flood Risk Management Program</i>	Regional	650,000
Authority upgrade - major upgrade of authority platform to a cloud service	Regional	87,500
Contract Management System Implementation	Regional	50,000
Removal of old and disused concrete valve and meter boxes	Regional	22,500
Decommission Roma bores 1 & 10	Roma	60,000
Rural Road Water Security Initiative	Regional	300,000
Investment Prospectus	Regional	45,000
Pilot - After hours patrols wandering dogs	Regional	50,000
Injune Early Education Learning Centre	Bungil	210,000
Injune Fixed Wireless Contribution - RCP	Bungil	157,980
Roma Tennis Inc. Roma Squash Courts Project contribution	Roma	250,000
Emergent repairs in council buildings across the region e.g. asbestos	Regional	100,000
Cobb and Co Festival 2024 contribution	Warroo	50,000
Microsoft Teams Calling Migration of current desk phone services to Microsoft Teams	Regional	75,000
Develop an options model for low cost 1-2 bedroom affordable rentals on Council or crown land	Regional	50,000
TOTAL ONE-OFF PROJECTS 2023/24		2,292,530
TOTAL PROJECTS 2023/24		58,240,010