



# Longreach Regional Council

Ifracombe Isisford Longreach Yaraka

## 2024/25 Budget

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# 1. Mayor's Introduction

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I'm honoured to present this first budget of a new term of Council, my fifth as Mayor, a responsibility I continue to approach with great respect and dedication. This budget is the product of thorough collaboration and tireless effort from our committed Councillors and staff. I extend my sincere thanks to everyone involved in its creation.

We're fortunate to be projecting a net surplus of \$9.82 million for the 2024-25 year. This result is helped by the timing of capital grant payments but is also reflective of our prudent financial management and the way we structure our budget. While the surplus looks impressive, and it is, it's made of capital grant funds that have already been committed in our capital program. In cash terms, the budget is more or less balanced, with about \$61m coming and about \$61m going out – another impressive achievement given the many demands on our resources.

This budget again prioritises water security for our region. We continue to seek funding for our water security projects, including raising the weirs on the Thomson River, with a \$1 million co-contribution allocated in FY25. These projects, essential for a reliable water supply, will be included in an update to the budget should our grant applications are approved.

Another major focus is the transition to a new Enterprise Resource Planning (ERP) system. While the complete shift to the new system is deferred to FY26, we will embed and integrate new systems implemented in FY24 during FY25. This step is essential for maintaining and improving our service delivery, cybersecurity and organisational efficiency.

We are also making investments in improving service delivery, maintaining existing assets, and developing employee housing solutions. These projects, which will be managed internally, aim to enhance our operational effectiveness and community support.

While making these vital investments, we remain sensitive to the financial impact on our residents. We've managed to limit the average increase in rates and utility charges to 3.9%, which is below the cost index for delivery of services. As in previous years, we continue to support our pensioners with concessions to mitigate the effects of rate increases.

Our commitment to essential services remains unwavering, and through this budget we will spend \$47.87 million on operational expenditure. Additionally, our capital works program is set at \$20.53 million, enabling the delivery of key projects that will enhance community infrastructure and amenities.

This budget also underscores our strategic planning efforts, guided by our new Corporate Plan. This plan, which outlines our strategic direction for the next five years, will drive focused efforts toward achieving our community's goals and aspirations. The plan will also foster enhanced community engagement as we implement specific strategies.

Despite the challenges, our careful financial management and dedication to the community have resulted in a robust financial position. This budget is a testament to our commitment to responsible and strategic decision-making.

I am proud to commend it to you.

**Cr Tony Rayner – Mayor, Longreach Regional Council**

## 2. Budget at a glance

The **2024/25 budget** was compiled to balance Council's ability to provide quality services and infrastructure to the community during periods of significant cost increases and keeping the increase in rates at a reasonable level. **On average, a combined rates and utility bill will increase by 3.9%** compared with the bill in 2023/24. **Rates and utility charges make up about 25% of Council's total revenue.**

Council is also conscious of the likely reduction in flood damage funding in later years and is working to control costs to remain sustainable over the long-term. As part of Council's **risk mitigation** of financial risks, it maintains a **cash** balance that is at least equal to **6-months of cash expenses.**

### Cash budget

<b>Cash in</b>	<b>(millions)</b>
Rates and utility charges	\$15.2
Contract work and other income	\$8.0
Grants for operations	\$24.9
Grants and other income for capital projects	\$12.9
<b>Total cash in</b>	<b>\$61.0</b>
<b>Cash out (operational and capital expenditure)</b>	
Roads (including flood damage repairs)	\$19.7
Water	\$7.5
Sewer and waste	\$1.9
Contract works	\$4.2
Child care	\$3.6
Community facilities and services	\$8.7
Parks and gardens	\$3.1
Showgrounds and sporting facilities	\$3.0
Economic, tourism and development services	\$2.7
Governance and compliance	\$5.1
Loan repayments	\$1.8
<b>Total cash out</b>	<b>\$61.3</b>
<b>Net cash deficit</b>	<b>-\$0.3</b>
<b>Cash at the end of the year</b>	<b>\$31.4</b>

A copy of the Revenue Statement and financial policies can be found on Council's website.

### 3. Budgeted Financial Statements

The Statement of financial performance illustrates how Council plans to perform during the 2024/25 financial year and the two following financial years.

<b>Statement of financial performance</b>	<b>FY25 budget</b>	<b>FY26 forecast</b>	<b>FY27 forecast</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue</b>			
Rates, levies and charges	12,378	12,736	13,106
Fees and charges	2,809	2,884	2,962
Recoverable works income	3,911	7,411	7,596
Other revenue	1,581	1,583	1,454
Operating grants, subsidies and contributions	23,392	23,849	16,319
Capital grants, subsidies and income	12,929	4,195	4,292
Profit on sale of assets	689	650	650
<b>Total revenue</b>	<b>57,689</b>	<b>53,308</b>	<b>46,378</b>
<b>Expenses</b>			
Employee expenses	19,222	20,101	20,807
Materials and services	19,322	19,753	17,282
Finance expenses	614	550	486
Depreciation	8,712	9,147	9,199
<b>Total expenses</b>	<b>47,870</b>	<b>49,551</b>	<b>47,775</b>
<b>Net surplus or (deficit)</b>	<b>9,819</b>	<b>3,757</b>	<b>(1,396)</b>
<b>Operating deficit</b>			
Net surplus/(deficit)	9,819	3,757	(1,396)
less capital grants and income	(13,618)	(4,845)	(4,942)
<b>Operating deficit</b>	<b>(3,799)</b>	<b>(1,088)</b>	<b>(6,338)</b>

The table below shows how our rates revenues have changed compared to the 2023/24 financial year.

Movements in rates, levies and charges	2023/24	2024/25	Movement	
			\$	%
General rates	6,342,060	6,567,882	225,822	3.6%
LWDEFS	474,745	449,000	(25,745)	(5.4%)
Pest special charge	97,032	106,225	9,193	9.5%
Water base charges	3,050,994	3,183,327	132,333	4.3%
Consumption charges	369,288	384,060	14,772	4.0%
Waste charges	811,900	845,638	33,738	4.2%
Environmental levy	262,386	273,828	11,442	4.4%
Sewerage charges	1,828,759	1,774,206	(54,553)	(3.0%)
<b>Gross rates, charges and levies</b>	<b>13,237,164</b>	<b>13,584,166</b>	<b>347,002</b>	<b>2.6%</b>
less discounts and rebates	1,234,375	1,205,949		
<b>Net rates, charges and levies</b>	<b>12,002,789</b>	<b>12,378,217</b>	<b>375,428</b>	<b>3.1%</b>

<b>Statement of financial position</b>	<b>FY25 budget</b>	<b>FY26 forecast</b>	<b>FY27 forecast</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	31,356	31,806	30,380
Current trade and other receivables	1,490	1,602	1,499
Inventories	593	593	593
<b>Non-current assets</b>	-	-	-
Trade and other receivables	9,126	8,431	7,707
Property, plant and equipment	387,610	393,673	396,619
<b>Total assets</b>	<b>430,175</b>	<b>436,106</b>	<b>436,798</b>
<b>Current liabilities</b>			
Trade and other payables	1,645	1,683	1,482
Current borrowings	1,410	1,294	1,274
Current provisions	3,269	3,367	3,468
<b>Non-current liabilities</b>			
Borrowings	10,983	9,688	8,414
Provisions	2,324	2,331	2,340
<b>Total liabilities</b>	<b>19,630</b>	<b>18,364</b>	<b>16,978</b>
<b>Net community assets</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>
<b>Community equity</b>			
Asset revaluation reserve	180,729	184,169	187,643
Retained surplus	229,816	233,573	232,176
<b>Total community equity</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>

<b>Statement of cash flows</b>	<b>FY25 budget</b>	<b>FY26 forecast</b>	<b>FY27 forecast</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
Receipts from ratepayers and customers	22,570	25,206	25,800
Receipts from grants	24,893	23,840	16,463
Payments to suppliers and employees	(38,919)	(39,767)	(38,238)
Interest paid	(557)	(493)	(429)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>7,987</b>	<b>8,786</b>	<b>3,596</b>
<b>Cash flows from Investing activities</b>			
Receipts from capital grants	12,968	4,195	4,292
Receipts from sale of assets	650	650	650
Payments for capital expenditure	(20,526)	(11,771)	(8,670)
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(6,908)</b>	<b>(6,926)</b>	<b>(3,728)</b>
<b>Cash flows from financing activities</b>			
Loan repayments	(1,346)	(1,410)	(1,294)
<b>Net cash outflows from financing activities</b>	<b>(1,346)</b>	<b>(1,410)</b>	<b>(1,294)</b>
<b>Net cash inflow/(outflow)</b>	<b>(267)</b>	<b>450</b>	<b>(1,426)</b>
Opening cash balance	31,624	31,357	31,807
<b>Closing cash balance</b>	<b>31,357</b>	<b>31,807</b>	<b>30,380</b>

## Statement of changes in equity

	FY25 budget \$'000	FY26 forecast \$'000	FY27 forecast \$'000
<b>Accumulated surplus</b>			
Opening balance	219,997	229,816	233,573
Net profit or (loss)	9,819	3,757	(1,396)
<b>Closing accumulated surplus</b>	<b>229,816</b>	<b>233,573</b>	<b>232,176</b>
<b>Asset revaluation reserve</b>			
Opening balance	177,323	180,729	184,169
Other comprehensive income	3,406	3,440	3,474
<b>Closing asset revaluation reserve</b>	<b>180,729</b>	<b>184,169</b>	<b>187,643</b>
<b>Total community equity</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>

## 4. Long Term Financial Plan

Statement of financial performance	FY25 budget \$'000	FY26 forecast \$'000	FY27 forecast \$'000	FY28 forecast \$'000	FY29 forecast \$'000	FY30 forecast \$'000	FY31 forecast \$'000	FY32 forecast \$'000	FY33 forecast \$'000	FY34 forecast \$'000
<b>Revenue</b>										
Rates, levies and charges	12,378	12,736	13,106	13,487	13,880	14,285	14,702	15,131	15,574	16,030
Fees and charges	2,809	2,884	2,962	3,041	3,123	3,207	3,293	3,382	3,472	3,566
Recoverable works income	3,911	7,411	7,596	7,786	7,981	8,180	8,385	8,594	8,809	9,030
Other revenue	1,581	1,583	1,454	1,199	962	1,046	1,137	1,233	1,334	1,477
Operating grants, subsidies and contributions	23,392	23,849	16,319	16,808	17,313	17,832	18,367	18,918	19,486	20,070
Capital grants, subsidies and income	12,929	4,195	4,292	4,391	4,492	4,594	4,699	4,806	4,915	5,027
Profit on sale of assets	689	650	650	650	650	650	650	650	650	650
<b>Total revenue</b>	<b>57,689</b>	<b>53,308</b>	<b>46,378</b>	<b>47,363</b>	<b>48,400</b>	<b>49,794</b>	<b>51,233</b>	<b>52,714</b>	<b>54,240</b>	<b>55,849</b>
<b>Expenses</b>										
Employee expenses	19,222	20,101	20,807	21,538	22,295	22,843	23,404	23,979	24,568	25,171
Materials and services	19,322	19,753	17,282	16,121	16,486	16,859	17,241	17,631	18,031	18,439
Finance expenses	614	550	486	429	371	321	286	250	213	178
Depreciation	8,712	9,147	9,199	9,247	9,299	9,350	9,404	9,463	9,520	9,738
<b>Total expenses</b>	<b>47,870</b>	<b>49,551</b>	<b>47,775</b>	<b>47,335</b>	<b>48,450</b>	<b>49,373</b>	<b>50,335</b>	<b>51,322</b>	<b>52,331</b>	<b>53,526</b>
<b>Net surplus or (deficit)</b>	<b>9,819</b>	<b>3,757</b>	<b>(1,396)</b>	<b>28</b>	<b>(49)</b>	<b>421</b>	<b>898</b>	<b>1,392</b>	<b>1,909</b>	<b>2,322</b>
<b>Operating deficit</b>										
Net surplus/(deficit)	9,819	3,757	(1,396)	28	(49)	421	898	1,392	1,909	2,322
less capital grants and income	(13,618)	(4,845)	(4,942)	(5,041)	(5,142)	(5,244)	(5,349)	(5,456)	(5,565)	(5,677)
<b>Operating deficit</b>	<b>(3,799)</b>	<b>(1,088)</b>	<b>(6,338)</b>	<b>(5,012)</b>	<b>(5,191)</b>	<b>(4,823)</b>	<b>(4,451)</b>	<b>(4,064)</b>	<b>(3,656)</b>	<b>(3,354)</b>



<b>Statement of financial position</b>	<b>FY25 budget</b>	<b>FY26 forecast</b>	<b>FY27 forecast</b>	<b>FY28 forecast</b>	<b>FY29 forecast</b>	<b>FY30 forecast</b>	<b>FY31 forecast</b>	<b>FY32 forecast</b>	<b>FY33 forecast</b>	<b>FY34 forecast</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current assets</b>										
Cash and cash equivalents	31,356	31,806	30,380	30,257	30,036	30,650	31,611	32,942	34,737	36,935
Current trade and other receivables	1,490	1,602	1,499	1,549	1,605	1,661	1,719	1,776	1,804	943
Inventories	593	593	593	593	593	593	593	593	593	593
<b>Non-current assets</b>										
Trade and other receivables	9,126	8,431	7,707	6,953	6,168	5,350	4,498	3,611	2,724	2,724
Property, plant and equipment	387,610	393,673	396,619	399,724	402,990	406,420	410,016	413,778	417,710	421,656
<b>Total assets</b>	<b>430,175</b>	<b>436,106</b>	<b>436,798</b>	<b>439,076</b>	<b>441,392</b>	<b>444,674</b>	<b>448,437</b>	<b>452,700</b>	<b>457,568</b>	<b>462,851</b>
<b>Current liabilities</b>										
Trade and other payables	1,645	1,683	1,482	1,385	1,420	1,453	1,486	1,515	1,554	1,589
Current borrowings	1,410	1,294	1,274	1,330	870	906	936	898	934	970
Current provisions	3,269	3,367	3,468	3,572	3,680	3,790	3,904	4,021	4,141	4,266
<b>Non-current liabilities</b>										
Borrowings	10,983	9,688	8,414	7,084	6,214	5,308	4,372	3,473	2,540	1,570
Provisions	2,324	2,331	2,340	2,348	2,356	2,365	2,374	2,384	2,393	2,403
<b>Total liabilities</b>	<b>19,630</b>	<b>18,364</b>	<b>16,978</b>	<b>15,719</b>	<b>14,540</b>	<b>13,821</b>	<b>13,072</b>	<b>12,291</b>	<b>11,562</b>	<b>10,798</b>
<b>Net community assets</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>	<b>423,357</b>	<b>426,852</b>	<b>430,853</b>	<b>435,366</b>	<b>440,409</b>	<b>446,006</b>	<b>452,054</b>
<b>Community equity</b>										
Asset revaluation reserve	180,729	184,169	187,643	191,152	194,696	198,276	201,891	205,543	209,231	212,956
Retained surplus	229,816	233,573	232,176	232,205	232,155	232,577	233,474	234,866	236,775	239,098
<b>Total community equity</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>	<b>423,357</b>	<b>426,852</b>	<b>430,853</b>	<b>435,366</b>	<b>440,409</b>	<b>446,006</b>	<b>452,054</b>

<b>Statement of cash flows</b>	<b>FY25 budget</b>	<b>FY26 forecast</b>	<b>FY27 forecast</b>	<b>FY28 forecast</b>	<b>FY29 forecast</b>	<b>FY30 forecast</b>	<b>FY31 forecast</b>	<b>FY32 forecast</b>	<b>FY33 forecast</b>	<b>FY34 forecast</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>										
Receipts from ratepayers and customers	22,570	25,206	25,800	26,226	26,686	27,489	28,321	29,179	30,060	30,974
Receipts from grants	24,893	23,840	16,463	16,800	17,302	17,822	18,357	18,908	19,474	20,059
Payments to suppliers and employees	(38,919)	(39,767)	(38,238)	(37,701)	(38,686)	(39,607)	(40,546)	(41,511)	(42,486)	(43,498)
Interest paid	(557)	(493)	(429)	(372)	(314)	(264)	(229)	(193)	(156)	(121)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>7,987</b>	<b>8,786</b>	<b>3,596</b>	<b>4,953</b>	<b>4,988</b>	<b>5,440</b>	<b>5,902</b>	<b>6,384</b>	<b>6,891</b>	<b>7,414</b>
<b>Cash flows from Investing activities</b>										
Receipts from capital grants	12,968	4,195	4,292	4,391	4,492	4,594	4,699	4,806	4,915	5,027
Receipts from sale of assets	650	650	650	650	650	650	650	650	650	650
Payments for capital expenditure	(20,526)	(11,771)	(8,670)	(8,843)	(9,020)	(9,201)	(9,385)	(9,572)	(9,764)	(9,959)
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(6,908)</b>	<b>(6,926)</b>	<b>(3,728)</b>	<b>(3,803)</b>	<b>(3,879)</b>	<b>(3,956)</b>	<b>(4,035)</b>	<b>(4,116)</b>	<b>(4,198)</b>	<b>(4,282)</b>
<b>Cash flows from financing activities</b>										
Loan repayments	(1,346)	(1,410)	(1,294)	(1,274)	(1,330)	(870)	(906)	(936)	(898)	(934)
<b>Net cash outflows from financing activities</b>	<b>(1,346)</b>	<b>(1,410)</b>	<b>(1,294)</b>	<b>(1,274)</b>	<b>(1,330)</b>	<b>(870)</b>	<b>(906)</b>	<b>(936)</b>	<b>(898)</b>	<b>(934)</b>
<b>Net cash inflow/(outflow)</b>	<b>(267)</b>	<b>450</b>	<b>(1,426)</b>	<b>(124)</b>	<b>(220)</b>	<b>613</b>	<b>961</b>	<b>1,332</b>	<b>1,794</b>	<b>2,198</b>
Opening cash balance	31,624	31,357	31,807	30,380	30,257	30,037	30,650	31,611	32,943	34,737
<b>Closing cash balance</b>	<b>31,357</b>	<b>31,807</b>	<b>30,380</b>	<b>30,257</b>	<b>30,037</b>	<b>30,650</b>	<b>31,611</b>	<b>32,943</b>	<b>34,737</b>	<b>36,935</b>

**Statement of changes in equity**

	FY25 budget	FY26 forecast	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast	FY34 forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Accumulated surplus</b>										
Opening balance	219,997	229,816	233,573	232,176	232,205	232,155	232,577	233,474	234,866	236,775
Net profit or (loss)	9,819	3,757	(1,396)	28	(49)	421	898	1,392	1,909	2,322
<b>Closing accumulated surplus</b>	<b>229,816</b>	<b>233,573</b>	<b>232,176</b>	<b>232,205</b>	<b>232,155</b>	<b>232,577</b>	<b>233,474</b>	<b>234,866</b>	<b>236,775</b>	<b>239,098</b>
<b>Asset revaluation reserve</b>										
Opening balance	177,323	180,729	184,169	187,643	191,152	194,696	198,276	201,891	205,543	209,231
Other comprehensive income	3,406	3,440	3,474	3,509	3,544	3,580	3,615	3,652	3,688	3,725
<b>Closing asset revaluation reserve</b>	<b>180,729</b>	<b>184,169</b>	<b>187,643</b>	<b>191,152</b>	<b>194,696</b>	<b>198,276</b>	<b>201,891</b>	<b>205,543</b>	<b>209,231</b>	<b>212,956</b>
<b>Total community equity</b>	<b>410,544</b>	<b>417,741</b>	<b>419,820</b>	<b>423,357</b>	<b>426,852</b>	<b>430,853</b>	<b>435,366</b>	<b>440,409</b>	<b>446,006</b>	<b>452,054</b>

**Financial sustainability metrics**

Sustainability metric	Target	FY25 budget	FY26 forecast	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast	FY34 forecast
Council-Controlled Revenue	Contextual	34%	32%	39%	39%	39%	39%	39%	39%	39%	39%
Population Growth Ratio	Contextual	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Operating Surplus Ratio	Contextual	-9%	-2%	-15%	-12%	-12%	-11%	-10%	-9%	-8%	-7%
Operating Cash Ratio	>0%	13%	18%	8%	11%	10%	11%	11%	12%	12%	13%
Unrestricted Cash Expense Cover Ratio	>4 months	9.8	9.6	9.6	9.6	9.3	9.3	9.3	9.5	9.8	10.2
Asset Sustainability Ratio	>90%	138%	94%	94%	96%	97%	98%	100%	101%	103%	102%
Asset Consumption Ratio	>60%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
Asset Renewal Funding Ratio	Contextual	Not reported until FY27									
Leverage Ratio	0-3 times	2.5	1.4	3.4	2.0	1.7	1.4	1.1	0.8	0.6	0.4

**Calculation methodology**

Council-Controlled Revenue	Net rates, levies and charges <b>plus</b> Fees and charges <b>divided by</b> Total operating revenue
Population Growth Ratio	Prior year estimated population <b>divided by</b> Previous year estimated population <b>minus 1</b>
Operating Surplus Ratio	Operating result <b>divided by</b> Total operating revenue
Operating Cash Ratio	Operating result <b>add</b> depreciation <b>add</b> Finance costs <b>divided by</b> Total operating revenue
Unrestricted Cash Expense Cover Ratio	Total cash <b>add</b> credit limits <b>less</b> Externally restricted cash <b>divided by</b> Total operating expenditure <b>less</b> depreciation <b>less</b> finance costs <b>*12</b>
Asset Sustainability Ratio	Capital expenditure on replacement infrastructure assets <b>divided by</b> depreciation on infrastructure assets
Asset Consumption Ratio	WDV replacement costs of depreciable infrastructure assets <b>divided by</b> current replacement cost of depreciable infrastructure assets
Asset Renewal Funding Ratio	Total of planned capex on asset renewals over 10 years <b>divided by</b> total of required capex on asset renewals over 10 years
Leverage Ratio	Book value of debt <b>divided by</b> Total operating revenue <b>less</b> total operating expenditure <b>add</b> depreciation


## 5. Schedule of projects for 2024/25

Project	Location	Funding
QRA funded betterment projects	All areas	Queensland Reconstruction Authority
Grids replacement program	All areas	Roads 2 Recovery
Vehicle key safes	All areas	Council
New elevated water reservoir	Ilfracombe	Council
Convert Council Chambers to post office and community centre	Ilfracombe	Council
Water treatment plant upgrades	Ilfracombe	Council
Machinery Mile toilet block replacement	Ilfracombe	Building Bush Tourism
Electrical switchboards upgrade at Murray McMillan Dam	Ilfracombe	Council
Salt water chlorination conversion	Ilfracombe	Council
Refurbish Ilfracombe sewer pump station	Ilfracombe	Council
Install concrete floodways Ilfracombe Dump Road	Ilfracombe	Council
Wellshot Centre footpath replacement	Ilfracombe	Council
Back wall Ilfracombe multipurpose court	Ilfracombe	Council
Ilfracombe Heritage Conservation Project	Ilfracombe	Council
Seal Golden West side of St Helena St	Isisford	Roads 2 Recovery
OBIC roof replacement	Isisford	Council
Isisford Depot workshop upgrades	Isisford	Council
Floodway upgrades on Isisford Blackall River Road	Isisford	Roads 2 Recovery
Isisford SES training room expansion	Isisford	SES Support
Replace shade structures at Isisford pool	Isisford	Council
Install ramp on side of Isisford hall	Isisford	Council
Refurbish Isisford sewer pump station	Isisford	Council
Reseal town streets	Isisford	Roads 2 Recovery
Council housing projects	Longreach	State Government
Water mains replacements	Longreach	Local Government Grants and Subsidies Program
New animal management facility	Longreach	State Government
Land development projects	Longreach	Infrastructure charges and Council
Thomson River weir raising	Longreach	Council
Convert rear of library to community space and disaster coordination	Longreach	Council
Reseal town streets	Longreach	Roads 2 Recovery
Replace kerb and channeling and rehabilitate street - Galah Street	Longreach	Transport Infrastructure Development Scheme
Squash courts restoration	Longreach	Minor Infrastructure Grant
Tennis Club upgrade	Longreach	Minor Infrastructure Grant
Install roundabouts around Ergon poles	Longreach	Transport Infrastructure Development Scheme and Ergon
Longreach Childcare - energy efficiency improvements	Longreach	CCCF R4 CAPITAL
Gravel resheet on blacksoil section of Stonehenge River Road	Longreach	Roads 2 Recovery
Longreach Pool coping tile replacement	Longreach	Council
New cell at waste facility	Longreach	Council
Improve centre medium strips	Longreach	Council
Repair down stream batter on Tocal Road	Longreach	Roads 2 Recovery
Replace floodway on Crossmoor Road	Longreach	Roads 2 Recovery
Install concrete floodway on Stonehenge River Road	Longreach	Roads 2 Recovery
Install kerb and channeling - Pelican Street	Longreach	Transport Infrastructure Development Scheme
Upgrade culverts and drains in Plover Lane/Crow Lane	Longreach	Roads 2 Recovery
Reconnect power to pump at Beersheba Park	Longreach	Council
Replace existing concrete floodways on Silsoe Road	Longreach	Roads 2 Recovery
Reseal floodway on Crossmore Road	Longreach	Roads 2 Recovery
Upgrade bike path at Jabiru Rail crossing	Longreach	Council
Cemetery plinth replacements	Longreach	Council
Extension to columbarium Longreach cemetery	Longreach	Council
Longreach Childcare - new shade structure	Longreach	Council
Powerhouse accessibility ramp	Longreach	Council
Cemetery new entrance sign	Longreach	Council
Upgrade school drop off areas	Longreach	School Transport Infrastructure Program
Resand civic centre floors and replace curtains	Longreach	Council
Replace dressing rooms air conditioner Longreach Civic Centre	Longreach	Council
Reseal floodway on Isisford Yaraka River Road	Yaraka	Roads 2 Recovery

Note that projects with funding attached are dependent on funding sources remaining available. Some funding in this table is in the application stage.

## 6. Revenue Policy

Revenue Policy 2024-2025	
Policy Number:	1.5
Policy Category:	Financial
Authorised by:	
Date approved:	20 June 2024
Review Date:	30 June 2025



**Longreach  
Regional Council**

### PURPOSE

This policy sets out how Longreach Regional Council (Council) will levy rates and charges in the 2024/25 financial year.

### SCOPE

This policy identifies the principles that Council has applied in the preparation and adoption of the 2024/25 budget for:

- the making and levying of rates and charges,
- granting concessions for rates and charges,
- recovering overdue rates and charges, and
- setting of cost-recovery fees and methods.

The policy also addresses:

- the purpose for concessions, and
- infrastructure charges for Council.

### LEGISLATION

- *Local Government Act 2009*
- *Local Government Regulation 2012*

### PRINCIPLES

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

This guideline is intended to promote best practice and sets out the principles (Principles) to assist local government implement fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The Principles are:

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

### POLICY STATEMENT

#### 1. Principles used for the making and levying of rates and charges

Council seeks to improve its financial sustainability while minimising the impact of Council rates and charges on the community. Council aims to achieve this by distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community and to all factors that contribute to Council's costs.

Land valuations will be used as the basis of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services and whether any attribute of the land gives rise to, or is likely to give rise to, increased costs for the Council.

Council will levy special rates and charges to minimise the extent to which the general community subsidises the unique costs arising from the provision of local government services to particular land.

When levying the rates and charges, Council will:

- Consider the impact of setting rates and charges on its long-term financial forecast,
- Seek to minimise the revenue required to be raised by rates and charges by:
  - Maximising income from available grants and subsidies, and
  - Imposing fees in respect of services and activities for which it believes cost-recovery is appropriate.
- Attempt to avoid significant price escalation in any one year where possible, taking into consideration the prevailing economic conditions, and
- Offer an early payment discount to provide an incentive for the timely payment of rates and charges.

## 2. Principles used for granting concessions for rates and charges

In considering the application of concessions, Council will:

- Reduce the financial burden of rates and charges payable by pensioners,
- Apply the same treatment for ratepayers with similar circumstances,
- Consider the different levels of capacity to pay within the community,
- Make clear the requirements necessary to receive and/or retain concessions, and
- Be flexible by responding, where necessary, to local economic issues.

## 3. Principles used for recovering overdue rates and charges

Council will exercise its rates recovery powers in order to reduce the overall rate burden upon ratepayers while:

- Making clear the obligations of ratepayers and the process used by Council in assisting them to meet their obligations,
- Making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective,
- Considering the capacity to pay in determining appropriate payment plans for different sectors of the community,
- Endeavouring to treat ratepayers with similar circumstances in a consistent way, and
- Applying flexibility to ratepayers experiencing financial hardship through concessional arrangements.

## 4. Setting of cost-recovery fees

Section 97 of the *Local Government Act 2009* allows Council to establish fees to recover costs associated with the provision of certain activities or services. When setting its cost-recovery fees for these services, Council will ensure that the fee is not more than the cost to Council of providing the service or activity.

#### 5. Infrastructure charges

Council tries to strike a reasonable balance between minimising costs for new developments and managing the burden of new developments upon existing ratepayers. Council reserves the right to fund the costs of any new development by levying charges upon that development. Council may choose to subsidise from other sources the charges payable for the development when Council believes that it is in the community's interest.

#### 6. Commercial charges

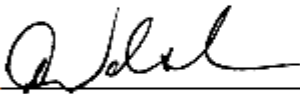
Section 262(3)(c) of the *Local Government Act 2009* empowers Council to charge for services or facilities it supplies, other than a service for which a cost-recovery fee may be fixed.

Council imposes such a charge where it is prepared to provide a commercial service to a party that may choose to use that service. Council considers the nature, level and standard of the service when setting the charges and may set the charge to generate revenue.

#### DELEGATION OF AUTHORITY


Authority for the implementation of the Revenue Policy is delegated by Council to the CEO in accordance with section 257 of the *Local Government Act 2009*.

Authorised by resolution as at 20 June 2024:



Brett Walsh  
Chief Executive Officer

## 7. Revenue Statement

Revenue Statement 2024-2025		 <p>Longreach Regional Council</p>
Policy Number:	1.6	
Policy Category:	Financial	
Authorised by:		
Date approved:	20 June 2024	
Review Date:	30 June 2025	

This Revenue Statement has been prepared to comply with section 104(5) of the *Local Government Act 2009* and in accordance with sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

### 1. RATES AND CHARGES (s 94 *Local Government Act 2009*)

The Revenue Statement outlines the revenue measures adopted by Longreach Regional Council (Council) for the financial year ending 30 June 2025.

For the financial year ending 30 June 2025, Council will make and levy rates and charges including:

- Differential general rates,
- Special rates and charges,
- Separate charges, and
- Utility charges for water, sewerage and waste management.

### 2. GENERAL RATES RATIONALE

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general.

In accordance with section 74(1) of the *Local Government Regulations 2012*, Council calculates the rates for land by using the rateable value of the land, which is determined by the Department of Resources. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands, however that would be inequitable due to the diversity in the Longreach region in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities.

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

### 3. DIFFERENTIAL GENERAL RATES (Chapter 4, Part 5, Division 1 *Local Government Regulation 2012*)

Council levies differential general rates, which means the amount of general rates payable for any property depends upon:

- The land's unimproved value as advised by the Department of Resources, and
- The Differential General Rating Category that Council gives to the land.

Council considers the following factors in determining the Differential General Rating Categories:

- The rateable value of the land and rates that would be payable if only one general rate was levied,
- The use of the land as it relates to actual and potential demand for Council services,
- The location of the land as it relates to actual and potential demand for Council services, and
- The impact of rateable valuations on the level of general rates to be paid.

The Council delegates to the Chief Executive Officer the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task, the Chief Executive Officer will be guided by the descriptions of each category.

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
25 – Residential (Longreach) <1 Ha	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of less than 1 Ha which is not otherwise categorised.	3.2956	\$955
26 – Residential (Longreach) 1 Ha or more or rural residential	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of more than 1 Ha or for rural residential purposes outside of but adjacent to Longreach town, which is not otherwise categorised.	2.1565	\$955
27 – Residential (Other Towns)	Land used or intended for use, in whole or in part, for residential purposes within the townships of Ilfracombe, Isisford, Emmet and Yaraka which is not otherwise categorised.	1.4050	\$529
28 – Multi Residential	Land used, or intended for use, in whole or in part, for long term residential purposes with multiple dwelling units within the one title.	3.9261	\$1,385
44 – Commercial	Land used or intended for use, in whole or in part, for commercial purposes, including short term accommodation in all towns unless otherwise categorised.	4.1151	\$955
14 – Major Caravan Parks	Land used or intended for use, in whole or in part, for commercial purposes of cabins, camping, caravan, campervan and motor home accommodation of 40 or more accommodation sites for the travelling public.	3.8416	\$13,846
16 –Transformer Sites	Land used for the purposes of a transformer.	2.0510	\$955
18 – Tourist Attractions (All areas)	Land used or intended for use, in whole or in part, for a major tourist attraction, which is greater than 1 hectare in area.	1.1555	\$5,363
19 – Not for profit	Land used or intended for use, in whole or in part, for the purposes of a not for profit activity.	1.2250	\$450
21 – Horse Stable Precinct	Land in the Longreach Horse Stable Precinct used for the purposes of a horse stable.	4.9321	\$625
30 – Rural <100 Ha	Land used or intended for use, in whole or in part, for rural purposes which is less than 100 hectares in area, except land included in category 54 to 61.	1.7688	\$486
31 – Rural 100 – 1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is between 100 and 1000 hectares in area, except land included in category 54 to 61.	0.8228	\$670



DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
32 - Rural >1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is more than 1000 hectares in area, except land included in category 54 to 61.	0.4371	\$955
4.2 - Industrial	Land used or intended for use, in whole or in part, for industrial purposes including transportation and storage unless otherwise categorised.	5.9011	\$955
4.5 - Airport	Land used or intended for use, in whole or in part, for any purpose on land designated as Longreach Airport Precinct.	5.3679	\$955
50 - Small Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 0 and 10 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	1.7445	\$440
51 - Medium Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 11 and 300 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$204,402
52 - Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 301 and 1000 people on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$408,768
53 - Extra Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of over 1000 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$736,049
54 - Intensive Accommodation 15 - 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$13,127
55 - Intensive Accommodation 51 - 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$26,220
56 - Intensive Accommodation 101 - 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$52,417

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
57 - Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$78,615
58 - Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$104,823
59 - Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$131,031
60 - Intensive Accommodation 501 – 600 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 501 and 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$157,228
61 - Intensive Accommodation 600 + persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$183,436

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
62 - Power Station <50 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 50 MW, including land used for any purpose associated with these uses.	1.9597	\$13,915
63 - Power Station 50 – 250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 50 MW but less than 250 MW, including land used for any purpose associated with these uses.	1.9597	\$39,313
64 - Power Station >250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 250 MW, including land used for any purpose associated with these uses.	1.9597	\$78,615
65 - Major Transmission Site >5MVA	Land used, or intended to be used, for an electricity substation with a capacity greater than 5 MVA.	1.9597	\$32,761
66 - Petroleum Lease – Gas	Petroleum Leases for the extraction of gas.	26.0000	\$26,220
67 - Petroleum Other	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases.	7.7095	\$13,127
70 - Petroleum Lease –Oil < 30 wells	Petroleum Leases for the extraction of shale oil that have less than 30 wells.	26.0000	\$26,220
72 - Petroleum Lease- Oil 30+ Wells	Petroleum Leases for the extraction of shale oil that have 30 wells or more.	26.0000	\$157,228

**Longreach Airport Precinct**

For the purposes of rating, the Longreach Airport Precinct incorporates the land on assessment number A30396, and any new assessments created through sub-division and amalgamation.

**4. LIMITATION ON RATE INCREASE (Chapter 4, Part 9, Division 3 Local Government Regulation 2012)**

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Rating Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

**5. SEPARATE CHARGES (s 94, Local Government Act 2009)**

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* separate charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.

**5.1 Environmental Levy Separate Charge**

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for natural resources, environmental protection and waste management strategies that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Longreach Regional Council area.

The amount of the Environmental Levy Special Charge will be \$132 per annum per rateable assessment throughout the region.

**6. SPECIAL CHARGES (s 94, Local Government Act 2009)**

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities. Revenue raised from these rates and charges will only be used to fund the implementation program or scheme for the specific services, facilities or activities.

**6.1 Control of Pests Special Charge**

Pursuant to section 94 of the *Local Government Act 2009*, Council will make and levy a special charge for the provision of pest control services through coordinated baiting programs to assist with the control of wild dogs and wild pigs on rural land as follows:

The rateable land to which the special charge applies is all rural land within the Longreach Regional Council area with an area greater than 25 hectares.

The service, facility or activity for which the special charge is made is the provision of a coordinated baiting program to assist with the control of wild dogs and wild pigs on rural land for the financial year ending 30 June 2025.

The occupier of the land to be levied with the special charge will specially benefit from the pest control services as the control of wild dogs and wild pigs on the properties improves the viability of and benefits from the land for the occupier.

The estimated cost of Council implementing the Overall Plan is \$165,000 of which the sum of \$106,225 will be funded by this special charge.

The estimated time for implementing the Overall Plan is 12 months ending on 30 June 2025.

The special charge shall apply to each of the designated assessments listed in the table below at an annual charge of 2.85 cents per hectare for the financial year ending 30 June 2025.

The amount of the special charge per assessment is:

Assessment	2024/25 charge	Assessment	2024/25 charge	Assessment	2024/25 charge	Assessment	2024/25 charge	Assessment	2024/25 charge
A1608	\$394.98	A1732	\$50.28	A2213	\$380.78	A30172	\$250.61	A30449	\$315.15
A1609	\$1,876.44	A1739	\$292.45	A2214	\$272.64	A30173	\$1,397.43	A40001	\$428.40
A1618	\$456.16	A1744	\$233.89	A20117	\$227.86	A30177	\$255.64	A40008	\$1,311.54
A1619	\$351.93	A1745	\$116.38	A20118	\$268.68	A30178	\$221.54	A40009	\$202.66
A1624	\$768.38	A1769	\$35.75	A20120	\$246.74	A30184	\$932.24	A40010	\$1.48
A1627	\$221.28	A1804	\$162.51	A20122	\$870.06	A30187	\$472.76	A40011	\$469.13
A1629	\$138.47	A1830	\$140.17	A20126	\$251.07	A30190	\$224.99	A40012	\$763.64
A1630	\$585.61	A1831	\$578.09	A20129	\$439.03	A30192	\$1,645.49	A40013	\$734.20
A1631	\$418.52	A1834	\$87.83	A20130	\$265.69	A30195	\$111.11	A40015	\$3,559.64
A1632	\$306.87	A1844	\$0.91	A20131	\$54.27	A30196	\$686.70	A40019	\$138.20
A1633	\$77.02	A1849	\$921.58	A20132	\$179.38	A30197	\$194.13	A40020	\$219.66
A1635	\$342.27	A1856	\$295.24	A20133	\$247.12	A30199	\$6.70	A40021	\$896.03
A1637	\$290.83	A1865	\$194.20	A20137	\$118.83	A30205	\$652.42	A40083	\$493.88
A1639	\$4,936.12	A1866	\$92.78	A20138	\$232.53	A30209	\$355.20	A40084	\$385.20
A1640	\$491.45	A1869	\$334.86	A20139	\$106.18	A30214	\$9.79	A40086	\$343.87
A1641	\$1,623.93	A1871	\$270.09	A20141	\$468.22	A30223	\$802.37	A40087	\$613.23
A1642	\$541.10	A1873	\$398.45	A20147	\$396.12	A30224	\$2,367.92	A40088	\$393.88
A1643	\$198.12	A1874	\$283.26	A20148	\$232.45	A30225	\$348.93	A40089	\$470.14
A1646	\$300.16	A1875	\$404.66	A20149	\$363.99	A30226	\$875.68	A40091	\$642.40
A1647	\$234.50	A1876	\$234.60	A20150	\$243.01	A30231	\$593.09	A40104	\$290.36
A1648	\$529.17	A1878	\$10.54	A20151	\$177.51	A30235	\$5.16	A40105	\$117.90
A1650	\$1,184.90	A1881	\$562.12	A20152	\$210.48	A30243	\$1,171.62	A40106	\$79.21
A1651	\$502.22	A1885	\$211.09	A20153	\$889.26	A30244	\$821.55	A40107	\$79.23
A1652	\$320.10	A1888	\$321.40	A20157	\$2,848.98	A30247	\$640.96	A40108	\$0.03
A1654	\$714.08	A1889	\$211.04	A20158	\$108.28	A30257	\$313.39	A40110	\$131.25
A1655	\$373.33	A1892	\$526.39	A20159	\$231.87	A30263	\$16.15	A40113	\$630.24
A1657	\$418.38	A1893	\$133.17	A20161	\$518.58	A30280	\$10.16	A40122	\$301.39
A1658	\$625.90	A1904	\$881.45	A20162	\$407.94	A30292	\$255.32	A40123	\$943.63
A1666	\$182.44	A1912	\$655.04	A20163	\$80.99	A30297	\$555.09	A40125	\$302.02
A1667	\$602.27	A1918	\$675.21	A20164	\$221.21	A30301	\$404.43	A40126	\$695.09
A1672	\$652.66	A1919	\$488.87	A20165	\$94.20	A30342	\$1.41	A40111	\$131.25
A1673	\$262.53	A1928	\$304.46	A20166	\$286.28	A30351	\$320.89	A40186	\$106.30
A1676	\$477.38	A1930	\$406.38	A20167	\$266.47	A30353	\$106.23	A40187	\$234.37
A1677	\$384.44	A1931	\$429.30	A20168	\$94.98	A30354	\$354.51	A40119	\$52.06
A1679	\$106.42	A1932	\$365.18	A20169	\$290.28	A30365	\$48.75	A40128	\$866.12
A1684	\$329.30	A1935	\$341.70	A20173	\$389.37	A30395	\$231.44	A40148	\$960.13
A1685	\$233.09	A1936	\$322.79	A20174	\$127.15	A30397	\$309.86	A40128	\$866.12
A1686	\$218.74	A1979	\$3.23	A20175	\$290.32	A30399	\$230.71	A40127	\$1,142.05
A1689	\$299.20	A2009	\$459.37	A20176	\$388.12	A30402	\$7.45	A40179	\$794.99
A1692	\$191.82	A2023	\$153.27	A20179	\$349.04	A30415	\$73.13	A40150	\$1,178.28
A1700	\$263.84	A2055	\$744.42	A20180	\$450.92	A30417	\$457.31	A40152	\$677.76
A1705	\$697.98	A2077	\$367.51	A20203	\$347.02	A30427	\$213.46	A40174	\$358.98
A1712	\$446.34	A2142	\$500.25	A20219	\$594.37	A30428	\$238.88	A40188	\$116.70
A1714	\$1,349.14	A2143	\$1,098.51	A20220	\$229.44	A30432	\$187.54	A40189	\$118.67
A1715	\$600.42	A2144	\$835.17	A20224	\$209.58	A30441	\$437.22	A40193	\$448.01
A1716	\$1.17	A2145	\$379.60	A20230	\$89.14	A30442	\$305.38		
A1718	\$197.59	A2147	\$288.21	A20233	\$245.11	A30443	\$153.01		
A1726	\$370.43	A2148	\$679.30	A30171	\$968.13	A30445	\$103.00		

## 6.2 Longreach Wild Dog Exclusion Fence Scheme Special Charge

Pursuant to section 94 of the *Local Government Act 2009*, Council will make and levy a special charge for the provision of the Longreach Wild Dog Exclusion Fence Scheme on certain rural properties.

The Overall Plan for the Longreach Wild Dog Exclusion Fencing Scheme Special Charge was adopted by Council at its 21 July 2016 Budget Meeting and amended at subsequent Budget Meetings. Council now amends the Overall Plan to read as follows:

- The service, facility or activity is the borrowing of funds to implement the project, purchase materials and construct exclusion fencing that controls pest animals for the identified rateable land to which the special charge will apply;
- The Scheme is intended to be cost neutral to Council. It does not involve a loan arrangement with landowners but is implemented through the exercise of Council's statutory powers under the *Local Government Act 2009* and the *Local Government Regulations 2012*.
- Council has borrowed funds from the Queensland Treasury Corporation (QTC) to fund the Scheme.
- The rateable land which has been identified in the Overall Plan (or its occupier) specially benefits from the service, facility or activity funded by the special charge because the provision of the exclusion fencing empowers a landholder or group of landholders to develop an integrated property pest management plan involving baiting, trapping and shooting to control pest animals and improve the economic viability of this land for grazing purposes. The rateable land to which the special charge will apply are the properties listed in Table 4A below.
- The amount of Special Charge will differ for each parcel of identified rateable land according to the level of benefit that the property receives from the provision of the exclusion fencing. The level of benefit for each property will be determined according to the total costs associated with Council's borrowing from QTC, the purchase of materials and construction of fencing. Special Charges will be levied and paid over 20 years for each of the parcels of identified rateable land from the commencement of the arrangement with each property.
- The Total Cost for each parcel of rateable land to determine the amount of Special Charge under the Scheme will be calculated as follows:
  - the net cost of materials and construction paid by Council; plus
  - the notional interest on the net cost of materials and construction paid by Council for the first two-year period where no Special Charges will be levied for a parcel of identified rateable land; plus
  - the QTC Administration fee; plus
  - Council's 2% Administration fee which will be calculated on the sum of costs noted above (Total Cost)
- Special Charges will then be levied by Council as follows:
  - For years one and two of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will not be levied;
  - For years three to five of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will be levied to cover notional interest only on the Total Cost of the Scheme for that property; and
  - For years six to twenty of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will be levied to cover repayment of the Total Cost of the Scheme for that property and notional interest on outstanding amounts for the remaining term.
- The estimated cost of carrying out the overall plan is \$17.8 million. This figure includes all of the costs associated with the installation of the exclusion fencing, administrative costs, and interest and fees charged on the Total Cost for each parcel of identified rateable land;
- The estimated time for carrying out the Overall Plan is 22 years, with the Overall Plan commencing on 1 July 2016 and concluding on 30 June 2038. The first fence construction on a parcel of identified rateable land commenced in 2017 and the final Special Charge for the Overall Plan will be levied by Council in 2038;

- The annual implementation plan for this special charge for the 2024/2025 financial year is the levying of the special charges as per the table that follows, for the purposes of making ongoing repayments to QTC of funds previously borrowed.
- Council will not accept any lump sum payments in settlement of amounts to be paid under the Scheme. Because the Scheme does not involve a loan arrangement, early repayment is not possible and will not be permitted by Council. No early payment discounts apply to payments of Special Charges.
- In regards to rateable assessments that are identified as land that is part of the Longreach Wild Dog Exclusion Fence Scheme, if a reconfiguration of any of the rateable assessments into one or more rateable assessments occurs after the special charge has been determined for the financial year, a concession, granted pursuant to sections 120(1)(c) and 122(1)(b) of the Local Government Regulation 2012 will be applied to the landowner as follows:
  - Council will obtain information from the original applications to the LWDEFS to determine the total length and cost per metre of the fencing on each original rateable assessment on commencement of the scheme.
  - By reference to mapping data, Council will measure the distance of the fencing on the new rateable assessments to apportion the costs of the scheme between each new assessment.
  - Council will provide a concession to each of the new rateable assessments by deducting a concession amount from the gross amount of the special charge so that the net result of the concession is that the landowner will only pay a special charge equivalent to the amount calculated in 1 and 2 above.

The amount of the special charge for each assessment for the financial year ending 30 June 2025 is set out on the next page. Those assessments that have been struck out in the schedule have been subject to a sub-division or amalgamation and the charges have been applied against the new assessments added to the schedule.

Assessment	Amount to be levied 2024/25	Assessment	Amount to be levied 2024/25	Assessment	Amount to be levied 2024/25
A1930	14,068.76	A30443	17,170.32	A1849	10,344.28
A1886	-	A30297	20,189.54	A30209	14,215.78
A40104	20,744.04	A30177	28,385.96	A1881	55,799.84
A1695	-	A1676	38,573.14	A20150	9,431.16
A40009	32,571.46	A30196	9,494.50	A1912	16,565.52
A1875	25,112.08	A1726	32,625.90	A1891	-
A30353	26,240.14	A1935	47,668.68	A40125	17,491.60
A20219	13,881.60	A20139	19,991.28	A40126	38,862.06
A1715	1,589.14	A1692	15,764.70	A1642	40,807.32
A20132	15,721.36	A20166	10,965.86	A1686	4,183.52
A20162	24,413.72	A20175	15,849.26	A1667	18,551.02
A20138	19,087.70	A20159	14,476.14	A20120	3,546.24
A20118	13,699.26	A20164	10,388.16	A20141	31,730.44
A30243	10,625.04	A20157	46,449.62	A1928	3,367.46
A20133	3,153.04	A40105	3,182.98	A2149	-
A30223	22,348.36	A40106	6,815.30	A40086	12,037.36
A20174	8,565.40	A40107	1,393.02	A1631	17,954.32
A2009	2,876.86	A20158	14,095.56	A1666	24,795.86
A20161	10,872.96	A30351	3,682.72	A30226	11,668.68
A20117	2,215.96	A1634	-	A1888	13,887.04
A30428	6,604.62	A2178	-	A40084	13,208.30
A1700	6,979.62	A40148	22,910.16		
A1609	44,003.68	A20176	25,271.92		

**7. UTILITY AND SERVICE CHARGES (s 94, Local Government Act 2009)**

Council will make and levy utility service charges for the financial year ending 30 June 2025 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

**7.1 Water**

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the 2024/25 financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

The charge for the provision of water includes a water consumption allocation for the financial year. In the case of land not connected to the Council's water supply but capable of being connected, a vacant water charge is applied to contribute toward the cost of the water supply infrastructure.

Where an assessment consumes water above the allocated amount, it will be charged for excess water usage. The first 500 kilolitres in excess of the allocation will be charged a rate of \$1.37 and every kilolitre thereafter being charged at a rate of \$2.72 per kilolitre.

Council will read meters as at 30 June each year. Pursuant to section 102(2) of the Local Government Regulation 2012, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read. If a water meter fails or registers inaccurately, the quantity of water used may be estimated by the Chief Executive Officer using the consumption for the same period in the prior year and having regard for climatic conditions.

The fixed water charges are shown in the following tables:

Longreach per connection water item number and description	Number of units	Allocation (kd)	Fixed charge
1) Land used for commercial, industrial, residential or recreational purposes for each dwelling or building erected on a parcel of land (except if the facility is identified separately in this table).	8	1,200	\$1,438.56
2) Each additional vacant lot/parcel on an assessment being charged water.			
3) Each additional shop/office of multiple shop/office facility (see item 13)	2	300	\$359.64
4) Each motel room or unit (also see item 18a and 19a)			
5) Vacant land within water area - not connected			
6) Church or church land	4	600	\$719.28
7) Stables per allotment improved (other than at Racecourse or Showgrounds)			
8) Vacant land - connected	6	900	\$1,078.92
9) Restaurant/café/conference venue (or additional units if part of another facility, see item 18a and 19a)	12	1,800	\$2,157.84
10) Church hall			
11) Land used for flats, hostels, aged persons accommodation or residential multi-unit buildings for the first 2 units/flats (including owner//manager residence) (for each additional unit see item 4)	16	2,400	\$2,877.12
12) Water/sewerage pumping station, electrical sub station			
13) Supermarket (if a supermarket is part of a complex containing other uses, such other uses shall attract the charge applicable to single or multiple shop/office as per item 3)			
14) Caravan parks each additional 20 sites			
a) charge for additional sites to caravan parks less than 20 sites item 19	20	3,000	\$3,596.40
15) Childcare centre or pre-school or kindergarten on separate parcel.			
a) additional charge if facility is included with school item 25			
16) Police station and associated uses (other than dwelling)			
17) Car wash			



Longreach per connection water item number and description	Number of units	Allocation (kd)	Fixed charge
18) Hotel, motel, tavern and licensed clubs a) for each unit see item 4, for restaurant/café see item 9			
19) Caravan parks less than 20 sites a) greater than 20 sites see item 14, for restaurant/café see item 9			
20) Railway station and associated uses (other than dwelling)	40	6,000	\$7,192.80
21) Fire station and residence			
22) Cemetery			
23) Public toilet block, council park			
24) Racecourse	48	7,200	\$8,631.36
25) School, childcare centre, pre-school or kindergarten per parcel of land a) for additional childcare centre, pre-school or kindergarten charges see item 15	60	9,000	\$10,789.20

Ilfracombe, Isisford, Yaraka per connection water item and description	Number of units	Allocation (kd)	Fixed charge
1) Vacant land within water area - not connected	4	600	\$424.48
2) Vacant land - connected	6	900	\$636.72
3) Land used for commercial, industrial, residential or recreational purposes for each dwelling or building erected on a parcel of land (except if the facility is identified separately in this table).	8	1,200	\$848.96
4) Land used for a hotel, caravan park, school or recreation purposes	16	2,400	\$1,697.92
5) Public toilet block, council park	32	4,800	\$3,395.84
6) Untreated water users	Nil		

#### Other water charges

Where land is used for a purpose for which no charge is specified herein, the Council or the Chief Executive Officer by delegation may decide the applicable number of units and annual allowance. Notwithstanding the charges specified above, the Council may, by resolution approve a lesser charge where it considers such lesser charge is justified.

Where a service is provided for part of a year, a pro-rata charge shall be levied.

#### Bulk Water Utility Charges - Longreach

A charge is to be levied for the provision of bulk water for certain identified properties which will be charged at a rate per kilolitre for all water supplied and measured by a water meter. The identified properties will be billed on a quarterly basis.

The assessments to be levied for the provision of bulk water are shown in the following table:

Assessment	Charge per kd	Assessment	Charge per kd	Assessment	Charge per kd
A1308	\$1.66	A1724	\$1.66	A774	\$1.66
A1397/A1398	\$1.66	A30332	\$1.66	A2226	\$1.66
A1787	\$1.66	A1807	\$1.66	A1764	\$1.66
A1790	\$1.66	A1047	\$1.66	A745	\$1.66
A1789	\$1.66	A2205	\$1.66	A1783	\$1.66
A1778	\$1.66	A1084	\$1.66	A1597	\$1.66
A1786	\$1.66	A30299	\$1.66	A2212	\$1.66
A1484	\$1.66	A1590	\$1.66	A2227	\$1.66
A1748	\$1.66	A2202	\$1.66	A1806	\$1.66
A1781	\$1.66	A2054	\$1.66	A40199	\$1.66
A1793	\$1.66	A30341	\$1.66		
A1722	\$1.66	A40200	\$1.66		

### Untreated Water Users - Ilfracombe

Separate to the table above, Untreated Water Users in Ilfracombe will be charged at a rate of \$1.37 per kilolitre.

### 7.2 Sewerage

Sewerage charges will be set to recover all of the costs associated with the provision of sewerage services by Council in the 2024/25 financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

Council provides a sewerage network in the town of Longreach, and Common Effluent Drainage (CED) networks in the towns of Ilfracombe and Isisford. The sewerage charges are shown in the following table.

Charge	Charges Apply to:	Location	Annual Charge
First pedestal	Charge applied to each separate single unit dwelling and the 1st pedestal at all other connected assessments.	Longreach	\$754
		Ilfracombe and Isisford	\$216
Additional pedestal	Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme after applicable first pedestal charge.	Longreach	\$452
		Ilfracombe and Isisford	\$135
Vacant sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service.	Longreach	\$567
		Ilfracombe and Isisford	\$114

### 7.3 Waste management

Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Location	Service	Frequency	Annual charge
All towns	Waste collection (minimum charge)	1 per week	\$308.00
Longreach	Waste collection (minimum charge food related business)	2 per week	\$616.00
All towns	Additional collection (for each additional bin)	1 per week	\$308.00
<b>Additional collections for Longreach businesses</b>			
Longreach	Additional collection per week (for each bin)	1 per week	\$308.00

#### Application of waste collection charges

Charges for new waste services will commence upon a premises being considered to be able to be occupied<sup>1</sup> and the delivery of the 240 litre bin to the premises by Council.

If a property has one or more residential structures or units capable of separate occupation, the relevant waste collection charges will be levied for each structure or unit (including flats, studios, cabins, dwellings and secondary dwellings).

If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

If a collection service is cancelled, charges will not be levied in the next period. If a 240 litre bin is returned to Council in a damaged state that is not due to normal wear and tear, the ratepayer will be charged the bin repair and replacement fee identified in Council's schedule of fees and charges.

<sup>1</sup> *Occupied means land that has located on it, a building or structure greater than 25m<sup>2</sup>, or which is used for commercial purposes (i.e., agistment, heavy vehicle parking, and commercial cultivation)*

**8. TIMING FOR PAYMENT** (s 118 Local Government Regulation 2012)

Rates, charges and utility charges referred to in the Revenue Statement shall generally be levied half yearly:

- Billing period 1 July to 31 December 2024, (issued August/September)
- Billing period 1 January to 30 June 2025 (issued February/March).

The exception will be the levying of bulk water consumption which will be levied at quarterly intervals. All rates, charges and utility charges shall be payable by the due date detailed on the rates and charges notice. Each rates and charges notice includes one half of the annual charges levied.

All rates and charges issued will be due and payable within 30 days of the issue of a notice to pay.

**9. INTEREST** (s 133 Local Government Regulation 2012)

Overdue rates and charges will bear interest at the rate of 12.35 percent per annum, compounded daily. Interest is payable from the date that the rates and charges become overdue.

**10. DISCOUNT** (s 130 Local Government Regulation 2012)

A discount of 10 percent will be allowed on gross Council rates and charges, excluding any charge specifically excluded from discount entitlement, provided payment of the full amount outstanding, including any overdue rates and interest to the date of payment, less any discount entitlement, is paid by the due date on the original rates notice.

Charges excluded from discount entitlement include:

- Bulk water consumption charges
- Excess water consumption charges
- Emergency Services Levy

**11. CONCESSIONS** (s 121 Local Government Regulation 2012)

**11.1 Pensioner Subsidy**

For pensioner ratepayers of their principal place of residence, Council will offer a subsidy of 39.5% (to a maximum of \$940) on all rates levied in respect of the property the person owns and occupies, excluding special rates and charges, water consumption charges and the Emergency Services Levy.

A pensioner is a person who holds a Centrelink Pensioner Concession Card or a Veterans Affairs Repatriation Health Card.

**12. COST RECOVERY FEES** (s 97 Local Government Act 2009)

Council will fix a cost recovery fee for any of the following:

- An application for, or the issue of, an approval, consent, licence, permission, registration or other authority under a local government act;
  - Recording a change of ownership;
  - Giving information kept under a local government act;
  - Seizing property or animals under a local government act; or
- Performing another responsibility imposed on Council under the Building Act or the Plumbing and Drainage Act.

The principles of full cost pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which the fee is charged.

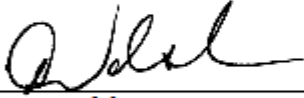
Cost Recovery Fees are listed in Council's Register of Fees and Charges.

**13. OTHER FEES AND CHARGES (s 262 Local Government Act 2009)**

Council has the power to conduct business activities and make fees and charges for services and facilities it provides on this basis. Other fees and charges are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. These fees and charges will reflect full cost recovery plus a profit margin.

Other Fees and Charges are listed in Council's Register of Fees and Charges.

Authorised by resolution as at 20 June 2024:



Brett Walsh  
Chief Executive Officer