

BUDGET

2024/2025 94.524



Banana
SHIRE
SHIRE OF OPPORTUNITY

BUDGET 2024/2025

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8.1 2024/25 MAYOR'S BUDGET REPORT AS DELIVERED TO COUNCIL ON 24 JULY 2024

Date: 17 July 2024
Author: Mayor – Neville Ferrier
File ID:
Letter ID:
Attachment:
Minute No: OM006050

Resolution:

That Council approve of the Mayor's Budget Report for the year ended 30 June 2025.

Moved: Cr Ferrier

Seconded: Cr Leo

Carried

Report

I present for the consideration of Council the budget for the Banana Shire Council for the year ended 30 June 2025.

The budget documents include –

1. The Operational Plan for the year ended 30 June 2025.
2. The Revenue Statement for the year ended 30 June 2025 outlining the basis of Council revenue raising for the year.
3. Key financial management policies for the year ended 30 June 2025 including:
 - a. Revenue Policy
 - b. Debt Policy
 - c. Investment Policy
 - d. Procurement Policy
4. Draft financial statements showing the projected year end results for the year ended 30 June 2024.
5. Land categorisation for differential rating purposes.
6. The proposed budget for the year in the form of projected financial statements for the financial years ended 30 June 2025, 30 June 2026 and 30 June 2027.
7. Rate resolutions setting the level of rates and charges for the year ended 30 June 2024.
8. Resolutions in respect to the discount on prompt payments of rates, interest on overdue rates and charges and rate concessions for community organisations.

Outcomes for the year ended 30 June 2024

Council is anticipating an operating surplus of around \$17.5 million based primarily on higher receipts due to flood damage restoration works. Council has delivered a record capital works program totalling over the last financial year resulting in a reduction in cash holdings from \$57 million to \$32 million.

Council has continued its strategy of improving the financial performance of the organisation as is shifting the assessment of our financial sustainability from moderate to low risk of not being financially sustainable.

Council has delivered this financial result while continuing its investment in upgrading roads and water infrastructure over the year delivering a \$66 million capital program including substantial investment in flood damage restoration works.

Major projects delivered include:

• Moura Museum and Library	\$ 7,600,000
• Moura Theodore Road	\$ 1,570,352
• Cracow Road Upgrade	\$ 1,223,382
• Harsants Road Gravel Resheet	\$ 1,300,000
• Flood Restoration Works	\$42,000,000

Rates & Charges

Across all rate categories Council has applied a 7.3% rate increase for the financial year ending 30 June 2024. Residential ratepayers will in the main receive a 5% - 6% rate increase.

Rural land revaluations have resulted in a wide range of variations in rural rates this year. Some rural ratepayers will see a reduction in their rates while others will see substantial increases in rates for the year. Council has sought to mitigate rate increase by applying capping of between 8% and 10% for rural rate increases depending on rate category. Unfortunately for a small number of rural ratepayers Council has not been able to contain increases, they will be subject to a substantial increase.

External Funding

Rates fell below 50% of Councils revenue this year due to the high level of external funding obtained by Council. The largest component of this was Flood Restoration Funding from the October 2021 event totalling \$40 million. There have also been increased allocations from Roads to Recovery (R2R) and the Transport Infrastructure Development Scheme (TIDS) and the Local Roads of Regional Significance Programme.

External funding total \$51,013,932 for operational purposes and \$5,190,604 for capital purposes.

Council did not receive the prepayment of the Federal Assistance Grant (FAG) this financial year. Given that the 2023-2024 FAG's grant was largely prepaid in the financial year ended 30 June 2023 this has constrained the financial result and cash balances at 30 June 2024

Budget for year ended 30 June 2025

The proposed budget for the year ended 30 June 2025 is presented to Council as projected financial statements.

Council's proposed budget provides an operating surplus of \$991,000 for the year ended 30 June 2025 and a net result after capital items of approximately \$4,185,752.

Capital Works 2024-2025

This budget provides for a large capital works program with a total spend of \$44 million approximately half of which will be funded by external sources.

Key projects include:

• Biloela Water Park (completed 2025 Total Cost \$2,900,000)	\$ 1,572,750
• Biloela STP Concrete Refurbishment	\$ 1,050,000
• Moura Theodore Road	\$ 1,355,700
• Orange Creek Road	\$ 1,498,133
• Stage B of Raedon Street Industrial Estate	\$ 3,500,000
• Biloela Waste Quality Instrumentation	\$ 600,000
• Replace Main – Callide Street to Murchison Street (Biloela)	\$ 600,000
• Theodore Water Treatment Plant Electrical Upgrades	\$ 400,000
• Cracow Road Upgrades	\$ 3,076,717
• Crowsdale Camboon Road Upgrade	\$ 1,200,000
• Theodore Heavy Vehicle Bypass	\$ 870,000
• Callide Street Footpath/Cycleway (Biloela)	\$ 770,000
• Drumburle Road Floodway (Thangool)	\$ 550,000
• Baileys Lane Widening (Biloela)	\$ 1,094,805
• Teys Road Floodway Immunity	\$ 300,000
• Cooper Street Drainage (Biloela)	\$ 510,000
• Nobbs Street Drainage (Moura)	\$ 350,000
• Shepherdsons Road Upgrade (Biloela)	\$ 942,971
• Rural Road Reseals	\$ 1,250,000

The budget continues Council's strategy of strengthening its financial position while also continuing to invest in infrastructure needs to support ongoing business investment as well as lifestyle outcomes for our community.

I commit this budget for Council's consideration and adoption.

8.1.1 2024/2025 OPERATIONAL PLAN

Date: 12 June 2024
Author: Chief Executive Officer – Thomas Upton
File No:
Letter No:
Attachment: 2024/2025 Operational Plan
Minute No: OM006051

Resolution:

That Council receive the 2024/2025 Operational Plan.

Moved: Cr Boyce

Seconded: Cr Burling

Carried

Report

The *Local Government Act 2009* Chapter 4 Finances & Accountability Section 104(5)(a)(v) requires Councils to adopt an annual Operational Plan.

Council adopted the 2024/2025 Operational Plan at the May Ordinary Council meeting held on 22 May 2024, Minute No. OM006017.

The Operational Plan outlines the actions that Council will take over the next 12 months to implement the strategies and objectives of the Corporate Plan.

The Operational Plan underpins the resourcing decisions that Council makes in its budget.

OPERATIONAL PLAN

— 2024/2025 —

Adopted 22 May 2024 Minute No. OM006017



Banana
SHIRE
SHIRE OF OPPORTUNITY



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Welcome to the Banana Shire Council's Operational Plan for 2024/2025.

This Operational Plan sets the one-year direction for Council by outlining how we will deliver our goals and objectives throughout the year. The Operational Plan for the 2024/2025 year has been developed in consultation with Council's leadership team, alongside our annual budget. It links Council's key priorities to the themes outlined in Council's five-year Corporate Plan:

1. Community
2. Environment
3. Economy
4. Infrastructure
5. Organisational Performance and Customer Service

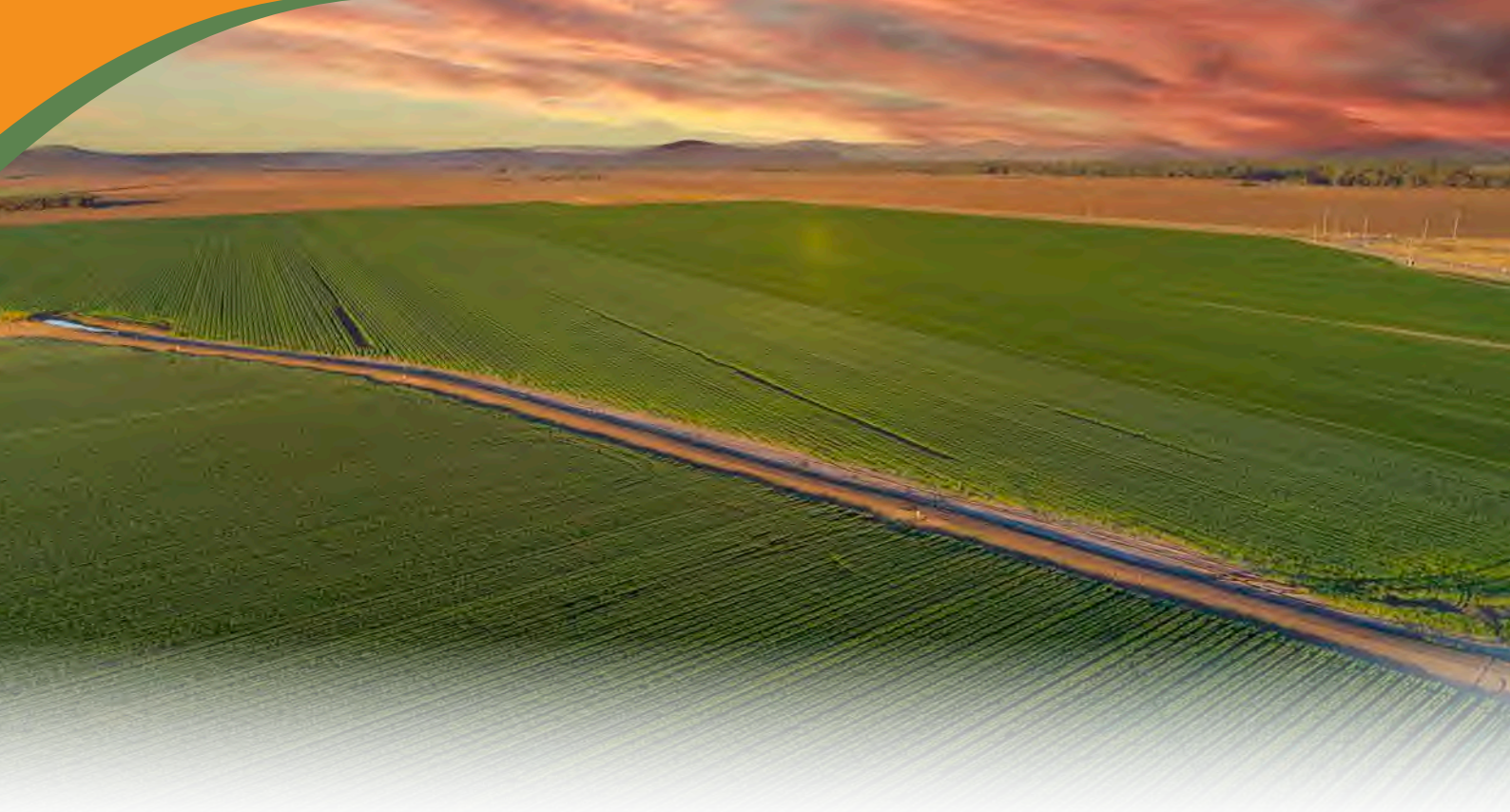
The draft Operational Plan was presented to Councillors at the 14 May 2024 Workshop and was adopted at Council's Ordinary meeting on 22 May 2024.



Cr Nev Ferrier
MAYOR OF BANANA SHIRE



Thomas Upton
CHIEF EXECUTIVE OFFICER



Our Vision

"Shire of Opportunity"

To improve the quality of life for our communities through the delivery of efficient, effective and sustainable services and facilities.

Our Mission Statement

Our Council is committed to promoting and striving for continuous improvement and innovation in all that we do, for the benefit and growth of the whole of our Shire growing existing strengths and identifying and developing new opportunities.

Our Values

- Advocacy for our people
- Effective and responsive leadership
- Integrity and mutual respect
- Honesty, equity and consistency in all aspects of Council's operations
- Quality of service to our citizens
- Work constructively together, in the spirit of teamwork
- Sustainable growth and development



ABOUT OUR OPERATIONAL PLAN

Together with the Corporate Plan and the Annual Budget, the Operational Plan guides Council in delivering outcomes for the Banana Shire Community.

The Local Government Act 2009 and the Local Government Regulation 2012 requires council to adopt an annual Operational Plan that shall:

- Be consistent with its annual budget; and
- State how Council will progress the implementation of the 5-year Corporate Plan during the period of the annual operational plan; and
- Manage Operational Risks; and
- Include an annual performance plan for each commercial business unit of Council.

Our Operational Plan has been developed to ensure Council demonstrates leadership and is accountable to internal and external key stakeholders, including the community through transparent and inclusive decision-making processes and effective service delivery and operations.

We are committed to delivering our shared future and cultural vision.

The annual Operational Plan seeks to:

- promote and manage the unique natural resources of Banana Shire, ensuring a healthy and sustainable environment where the community's social, physical and economic well-being is enhanced for present and future generations.
- support the retention, expansion and diversification of businesses and industries to provide long term economic sustainability.
- plan and deliver effective and efficient infrastructure services.



HOW WE MANAGE OPERATIONAL RISKS

There are many risks, threats and opportunities that could potentially affect the achievement of objectives outlined in Council's strategic plans. The Operational Planning process includes the management of Council's strategic and operational risks. Our Risk Management Policy outlines our commitment to risk management and is supported by our Risk Management Framework. Implementation of the Operational Plan will be undertaken in accordance with our Risk Management Policy and Framework.

HOW WE MEASURE PERFORMANCE

Operational Plan & Budget

For the duration of the Corporate Plan 2021-2026 Council will develop and adopt 5 Operational Plans and Budgets.

Monthly Financial Reports

Each month, detailed financial reports are presented to Council. The Financial Reports provide a detailed overview of the organisations financial performance and are presented in a format that compares that the year-to-date expenditure to the annual budget and the latest available forecast information. Councils are required to report on the progress towards the budget monthly, in accordance with s204 of the *Local Government Regulation 2012*.

Quarterly Performance Reports

Councils are required to report on the implementation of the Operational Plan on a quarterly basis, in accordance with s174(3) of the *Local Government Regulation 2012*. Every three months, each department provides a report to Council assessing their performance of the Operational Plan. These quarterly assessments enable the ongoing monitoring of performance against the goals and objectives outlined in the Operational Plan.

Annual Report

At the end of each financial year, Council is required to produce an Annual Report that reviews overall performance and achievements. The Annual Report provides our community with operational and financial information about Council's performance against the objectives and outcomes set out in the Corporate and Operational Plans.



EXECUTIVE SERVICES



Service Area



CEO Responsibilities



Operational Plan (Services)



Corporate Plan Ref



KPI's (Operational Plan)

Management	Strategic Planning	Organisational Structure	5.1.3 5.2.1	Positions reviewed as required 100%
		Policies review	5.2.2	Compliance with legislation 100%
		Authorised Officers/ Delegations	5.1.3	Annual review/maintenance of registers 100%
		Complaints Management system	5.1.3	Reports/controls compliant with legislated time frames 100%
		Corporate processes	5.6.1	Submission of Council Meeting & Budget Reports within deadlines (95%)
Executive Management	Financial & Asset Management	Budget	5.2.1	Annual expenditure within range of >5% under budget
			5.2.1	Annual revenues <8% under budget
	Operational Management	Corporate Plan	5.6.1	Completed, adopted and compliant 100%
		Operational Plan	5.6.1	Completed, adopted and compliant 100%
	Governance	Annual audits	5.1.3	Completed, adopted and compliant 100%
		Internal Audits	5.6.1 5.2.2	Internal audits completed by Council's outsourced internal audit function as identified in the Strategic Internal Audit Plan
			5.2.2	8 New Operation Manuals with documented and measurable 'fit for purpose' processes embedded and a clear prioritised plan complete the roll out across the organisation by 30/6/25.
		Process and Performance	5.2.2	Gap analysis completed identifying and prioritising new policies, processes and procedures to be written by 30/6/25.
			5.2.2	Process to undertake value chain assessments written with 2 assessments completed by 30/6/25.
			5.2.2	A central repository (single source of truth) is in place to allow easy navigation, storage and retrieval of documented procedures. Appropriate permissions for individuals to access, distribute, create, amend, archive and delete documents.
			5.2.2	100% of identified duplicated or obsolete documents are archived / deleted throughout the process of introducing new operational manuals.



Service Area



CEO Responsibilities



Operational Plan (Services)



Corporate Plan Ref



KPI's (Operational Plan)

Executive Management		Quality Assurance	5.5.2	The quality framework complies with ISO 9001:2015 6 operational internal audits completed by 30/06/25
	Insurance Management	Risks and Insurances	5.1.3 5.2.3	Enterprise risk is used to drive internal audit function. 100% of matters are derived from risk register and risk treatments.
Human Resource Management	Employee Relationships	Employee Communications Meetings	5.1.3	Feedback at communications meetings increase by 50%
		HR Strategic Plan	5.1.2 5.4.1	Strategic Plan to be in place and workflows completed
		Recruitment	5.2.2	All vacancies filled within 70 days
Learning & Development	Operational Management	Organisational outcomes/ performance	5.4.1	Training needs analysis responses to reflect skills analysis/audits and gaps continuously for all Staff
		Apprenticeships / traineeships / cadets and work experience	5.4.1	Cadet, Graduate, Trainee and Apprentices Programs to be completed and commenced by 01/07/2024 with quarterly progress reports
		Develop a Learning & Development Strategy for the Organisation	5.4.1 5.1.3	Strategy developed and incorporated as part of the HR Strategic plan
		Mandatory in-house training	5.4.1	Quarterly training calendar reflects organisational skills needs and submitted by end of each preceding quarter 100%
Work Health & Safety	Workplace Health & Safety	Corporate compliance across Council	5.5.1	Annual audits and reports to reflect statistical data; implementation plans and interventions actioned 100%
		WH&S Management System	5.5.1	Safety Management System to be realigned to new LGMA SMS system.
		Monitor & Evaluate WH&S Management System	5.5.1	Quarterly Management Review and monthly reports to EMT 100%
		LG Workcare accreditation	5.5.2	Achieve > 70% performance outcomes by June 2024 - 100%
		WH&S Management System - Psychosocial Risk Management		70% of staff have an opportunity to contribute to psychosocial risk assessment for the organisation
Payroll	Employee Records	Processing	5.2.1 5.1.3	Ensure payroll processing is on time with error rate under 5%
		Compliance	5.2.1	Ensure compliance to audit standard for superannuation, ATO, and other statutory requirements
Media	External Relationships	Respond to issues: operations for Council and community	5.3.2	To provide the media and wider community with relevant information on behalf of Council efficiently and effectively.
		Stakeholder Engagement	5.3.2	FOCUS Magazine /eight yearly publications approved 100%. Development of online community engagement capacity. Community consultation in respect to key strategies from Council Departments.



Service
Area



CEO
Responsibilities



Operational Plan
(Services)



Corporate
Plan Ref



KPI's
(Operational Plan)

Disaster Management	Disaster Management operations/training	Disaster Management	4.5.1	All Disaster Management Committees: Attend periodic meetings in accordance with the Constitution (100%) Disaster Management Plan compliant with Queensland Disaster Management Framework
	Operational Management		4.5.1	Disaster Management Plan: To monitor, implement and review in accordance with Queensland Disaster Management requirements (100%)
			4.5.1 1.4.3	Disaster Operations: Manage in accordance with the established plans (100%)
Customer Service	Administration	Customer responses	5.1.3	Data accuracy: (Min 95% compliance)
			5.1.3	>85% of calls responded to within 60 seconds
			5.1.3	<5% calls abandoned
			5.1.3	Payments processed (100% accuracy)
Records Management		Management of correspondence	5.1.2 5.1.3	Strategy developed and incorporated as part of the HR Strategic plan
		RTI	5.1.2 5.1.3	RTI applications compliant and processed within time frames (100%)





CORPORATE & COMMUNITY SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



KPI's (Operational Plan)

Management & Support	Operational Management Business management (including Governance of Financial Management)	Governance	5.6.1	Expenditure within range (<5%) under budget
			5.6.1	Revenue of (no more than 8%) under budget
			5.6.1	Capital Works Program (no less than 90% completed by 30/06/25)
			5.2.2 5.2.3	Statutory financial reports/submissions within timeframes
		Corporate processes	5.6.1	Submission of Council Meeting & Budget Reports within deadlines (95%)
Financial Services		Financial Reports	5.6.1	Financial reports prepared/adopted according to legislation/Corporate Plan (100%)
			5.6.1	Financial reports prepared/adopted according to legislation/Corporate Plan (100%)
			5.2.3	Complete the review of Enterprise Risk Register
			5.6.1	Grants Commission information and returns (100% compliant)
			5.6.1	Implementation of Code of Competitive Conduct (s47 LGA)
		Financial Audit	5.6.1	Unqualified Audit for year (100%). All high risk audit matters to be addressed as per the Management letter.
		Asset Management plan	4.1.3	Development and implementation of Asset Management Action Plan
		Budget	5.1.1 5.2.1	Budget 2024/25 adopted by 30/06/24
Geographical Information Systems		GIS	1.4.3 2.1.1 2.5.1 4.1.2 4.1.3	Preparation of maps within 95% of timeframes negotiated with each client
			1.4.3 2.1.1 2.5.1 4.1.2 4.1.3	Maintain data accuracy and currency within relevant timeframe - updated monthly 100% accuracy

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 KPI's (Operational Plan)
Community Services	Community Services	CRC	1.1.3 1.1.4	CRC services are compliant with the SDSS & NDIS funding requirements/ service agreement 100%
		Home Care Services	1.1.3 1.1.4	Home care services delivered in accordance with Funding Agreement (100%)
			1.1.3 1.1.4	100% of the acquittal meet the funding agreement requirements
		Arts, History and Culture	1.1.3	Minimum 5 exhibitions per year with 2500 visitors per annum
			1.1.3	Brigalow Arts Festival has a minimum of 100 entries
			1.1.3	Signed MOU with Moura Museum Committee by 30 September 2024
		Library	1.1.3	Develop 4 year library plan and achieve year 1 of the 4 years
			1.1.3	Visitations per library site: Biloela: 30,000 Moura: 7,000 Taroom: 3,000 Theodore: 1,000 Mobile: 1,000
			1.1.3	3,000 items added to the collection with 95% published in the last 5 years
		Tourism	1.1.3 1.2.2 3.3.4	Delivery of a Banana Shire Tourism Forum
1.1.3 1.2.2	Conduct a minimum of two volunteer engagements per Visitor Information Centre			
1.2.2	Develop a four year Tourism Action Plan and deliver year 1 of the four year plan.			
Plant & Fleet	Fleet Management	Plant Operations	5.1.3	Major plant downtime less than 15% of total budgeted hours.
			5.1.3	Develop and implement workshop process enhancement action plan.
Aerodrome Management	Aerodrome Management	Aerodromes	1.1.3	CASA Compliance (100%). All issues identified in the safety inspections are addressed within the timeframes set in the report recommendations.
ICT	ICT	ICT Support Services	5.1.3	Core data/voice networks available during business hours (<i>min</i> 98%)
			5.1.3	Implement IT and Cyber Security Action Plan
			5.1.3	Implement ERP as per planned and as budgeted.
Rates and Sundry Debtors	Financial Management	Rates, invoices and collections	5.2.1	Rates and invoices issued within the set timeframes 100%. Arrears greater than 30 days less than 5% of the overall rate and fees and charges revenue.
Procurement		Contracts, Tenders & Purchases	5.1.3	Implement Contract Management System and processes



COUNCIL SERVICES



**Service
Area**



**Directorate
Responsibilities**



**Operational Plan
(Services)**



**Corporate
Plan Ref**



**KPI's
(Operational Plan)**

Management & Support	Operational Management	Governance	5.2.1	Budget: (Achievement of an annual expenditure result in the range to <5% under budget)
	Financial Management	Financial Management	5.2.1	Annual revenue: (Achievement no more than >8% under budget)
				Capital Works: (Program not less than 90% completed by 30/06/2024)
		Timelines/Corporate processes	5.1.3 5.6.1	Corporate Timetables/Budget/Planning: Timely completion of work (95%)
Building Services	Asset & Building Management	Operations and Management	5.1.3	Grant funding project completed within funding requirements
		Facilities Management	5.1.3	Operations/Maintenance: Attend to requests within response target times 70% Operations/Maintenance: Attend to requests within response target times 70%, limited availability to Contractors and resources, staffing resources not at full Capacity
Land & Lease Team	Rental Property Management	Land & Lease Management	5.1.3	Rental Properties (Quality of Service): Maintenance Reports/ Enquiries acknowledged by phone or email within 2 days of receipt & Building Maintenance Request raised.
		Land & Lease Management	5.1.3	Rental Properties (Quality of Service): Maintenance Reports/ Enquiries provided a followup response with rectification action plan within 7 days
	Council Trustee Asset Management	Land & Lease Management	5.1.3	All current leases/management agreements/licences/permits renewals are in place prior to the expiry of the current lease.
	Cemeteries	Cemeteries	5.1.3	Cemetery Burial Register is maintained and up to date by the end of each Qtr. Burial Plot Ownership Register is maintained and up to date by the end of each Qtr.



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



KPI's (Operational Plan)

Land & Lease Team	Swimming Pools	Facilities Management	5.1.3	Operator/Council Relationship: Maintenance Reports/Enquiries provided a followup response with rectification action plan within 5 days. Grant funding projects reporting requirements completed within funding timeframes.
	Town Halls	Facilities Management	5.1.3	Vegetation maintenance: Maintenance Works to be conducted in accordance with agreed service level. Vegetation height should not exceed 100mm in height less than 80% of the time. General garden maintenance will be delivered in accordance with the agreed service level at least 80%
Environmental Services	Health & Environmental Management	Health	2.3.4	Implement strategies within the Mosquito Management Plan in accordance with Plan timeframes. Public health licences are managed and assessed in accordance with statutory requirements 100%
			2.3.1	Biosecurity Management Plan 100% eradication of new incursions on Council properties. Update register of invasive species for Shire. Review Action Plan by 30/06/2025. All staff to receive appropriate national competency accreditation.
	Regulatory Services	Rural Services	2.3.3	Promotion/regional collaboration of declared pest management: Participation in a minimum of 4 activities per financial year
			2.3.1	Taroom Saleyards/Clearing Dip: Utilisation as a major tick line facility in accordance with legislation (95%)
			2.3.1	Grant funding projects reporting requirements
			2.1.2	Develop implementation plan for Council-wide Environmental Management System by 30/06/2025
		Environment & Sustainability	2.1.1	Council's annual audit: Environmentally-relevant activities 100% completed



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



KPI's (Operational Plan)

Development and Regulatory Services	Development Services	Building/Plumbing applications, assessment of development	2.5.1	DA's, BA's and PA's: 100% of applications processed within statutory timeframes and provide periodic reports on compliance variation
		Strategic Planning	1.2.1 2.5.1	Review and undertake a major amendment to the Planning Scheme by 4th Qtr.
		Strategic Planning	2.5.1	Review the Local Government Infrastructure Plan and Infrastructure Charges Resolution by 4th Qtr
		Cultural Heritage Register	5.3.1	Engage with the community to identify possible entries in the register by 3rd Qtr.
	Regulatory Services	Compliance and Enforcement	2.5.1	Compliance: Compliance checks will be undertaken for all planning approvals when a new use commences and for building and plumbing when work is certified by Council (80%)
		Compliance	5.6.1	Systematic inspections/dog registrations as approved by Council completed every 2 years - to be completed by 4th Qtr.
			5.6.1	Animal Management (Cats & Dogs) Act: Compliant with legislative requirements for officer operations and the Animal Management Facility
Water Services	Water Supply	Governance	4.4.4	Water supply: (Safety & Reliability Act): Annual Water Quality reports to regulator 100%
		Compliance and Operations	4.4.4	Drinking Water: Implement Water Quality Management Plan 100% of planned work for current financial year
		Compliance and Operations	4.4.4	External audits: No major non-conformances
		Social wellbeing	4.4.4	Water Restrictions Policy: Ongoing monitoring and activation of the policy as per Council resolution
		Compliance and Operations	5.1.3	W&S Customer Services: Meets required Customer Service standards 100%
	Trade Waste	Compliance and Operations	4.4.4	Trade Waste Compliance Program: 100% of planned implementation and compliance for current financial year
	Sewerage	Governance/Maintenance	5.1.3	Operational and Maintenance with W & S Customer Services: Environmental Authority Licence conditions met 100%
		Compliance and Operations	4.4.4	Recycled Water Management Plan: 100% Implement changes required by New Recycled Water Management Plan/s by 30/06/25.
			5.1.3	W & S Customer Service Standards: Meets required Customer Service standards 100%

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 KPI's (Operational Plan)
Waste	Operational Management	Waste Management	2.2.1	Kerbside Collection Services: Daily monitoring and reporting of Contractor activities 100%
			2.2.1	Develop a Waste Management Strategy in accordance with the CQROC Regional Waste Management Plan to be completed by 31/12/24
			2.2.1	Annual Risks Assessment/Council's Safe Plan Matrix: risks assessments carried out and completed according to program 100%
Economic Development	Economic Development	Economic Development Plan/strategies	3.1.1	Renewable Energy Strategy Supply Chain completed
			3.3.1 3.3.2 3.3.3 3.3.5	Economic Transition Study Completed and action plan developed





INFRASTRUCTURE SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)











Corporate Plan Ref



KPI's (Operational Plan)

Management & Support	Operational Management	Governance	5.2.1 5.1.2	Expenditure for the Department in the range of <5% under budget (100%)
	Financial Management	Financial Management	5.2.1	Revenue for the Department of Infrastructure (On budget)
	Infrastructure Operations		5.2.1	Capital Works Program (> 90% complete by 30/6/2024)
		Corporate processes	5.6.1 5.2.2 5.4.2 5.5.2	Submission of Council Meeting & Budget Reports within deadlines (95%) Project Plans: (100% accurately completed prior to all constructions) Project Plans are consistently applied in accordance with Council's processes (90%).
Infrastructure Delivery	Operational Management	Roads, Parks & Gardens	1.3.1 4.1.1 4.3.1 4.3.2 5.1.3 5.4.1 5.4.2	Routine Maintenance works: conducted in accordance with agreed service level (90% completion and budget compliance)
		Cemeteries	5.1.3	Vegetation maintenance: Maintenance Works to be conducted in accordance with agreed service levels. Vegetation height should not exceed 100mm in height less than 80% of the time. Grave subsidence will be addressed within 24 hours from being identified.
		Biloela Civic Centre	5.1.3	Vegetation maintenance: Maintenance Works to be conducted in accordance with agreed service levels. Vegetation height should not exceed 100mm in height less than 80% of the time. General garden maintenance will be delivered in accordance with the agreed service level at least 80%
	Financial Management		1.4.3 2.5.2 4.5.1 4.5.2	Disaster Reconstruction: Undertake flood restoration projects. (100% within agreed and approved timeframes) when applicable.
	Infrastructure Operations	Contracts and private works	5.1.2 5.1.3 5.2.1 5.4.1 5.4.2	External works projects undertaken by Council. (100% completion, compliance and within agreed budget)
			1.1.2 5.4.2 5.5.2	Main Roads projects (100% Pre-Qualified Suppliers maintained)
				Page 22 of 175

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 KPI's (Operational Plan)
Infrastructure Delivery		Contracts and private works	5.2.1 5.4.1	External works: Maintain a minimum of 10% profit margins consistent with expectations (100%) Approved Transport Infrastructure Development Scheme & Roads to Recovery projects to be completed by 31 March 2025
			1.3.1	Cultural Heritage & Native Title compliance 100%
			2.1.1 2.1.2 2.4.2	Environment: Maintain environmental management system (100% compliance)
Infrastructure Technology	Technical Responsibilities	Design	1.2.3 4.1.2 4.3.2 5.1.1	IFC Designs/Estimates operational works: 90% of designs to be completed 12 months ahead of estimated construction. All construction estimates are to be based on advance designs minimum 12 months ahead of time. Construction crews will be provided with the opportunity to comment on IFC designs prior to construction commencing (100%)
			2.1.1 4.5.1 5.5.1	Audits completed/implemented: (95% compliance: Subject to budget constraints) Respond to identified road safety condition issues within 14 days >90%
			4.2.2 4.2.3	Funding Applications submitted prior to closing dates (100% compliance) Prioritise the delivery of externally funded projects ahead of Council funded works (100%).
	Operational Management	Surveys	1.2.3 4.3.2	Digital Terrain Models surveys: (>95% completed on time) Surveys to be completed 12 months ahead of estimated construction.
			4.3.2	As constructed Data collections: To be completed and confirmed within 2 months of projects completion (100%)
		Development	2.4.2 2.5.1 2.5.2 3.3.5	Operational Works Applications: within timeframes in accordance with Planning Act (100% compliance)
		Road Safety	2.5.1 2.5.2 4.1.2 4.3.2 5.1.2 5.5.2 5.6.1	Capricorn Municipal Design Guidelines: Participate in the group review of the CMDG (80%)
			5.5.2 5.6.1	Inspections: 100% of inspections completed within scheduled timeframes

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 KPI's (Operational Plan)
Infrastructure Technology	Operational Management	Technical Services	1.4.4 4.1.1 5.2.3	Road Safety Management Plans: Maintain engagement with Road Safety Reference Group in accordance with the constitution (100%)
			4.1.2 5.1.2 5.5.2 5.6.1	Bowen Basin Regional Road Transport Group: Attend periodic meetings in accordance with the Constitution and report back to Council (100%)
			1.4.3 2.4.1 2.4.2 2.5.1 2.5.2 4.5.1 4.5.2 5.3.2 5.4.1	waterRIDE training to be undertaken by critical Technical Services personnel





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SHIRE
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8.1.2 REVENUE STATEMENT 2024/2025

Date: 11 July 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: 2024/2025 Revenue Statement
Minute: OM006052

Resolution:

That pursuant to Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012 Council receives the Revenue Statement 2024/2025 which is attached to and forms part of these minutes.

Moved: Cr Leo

Seconded: Cr Casey

Carried

Report

The purpose of this revenue statement is:

- to provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- to comply in all respects with legislative requirements.

This revenue statement applies for the financial year from 1 July 2024 to 30 June 2025. Council may, by resolution, amend its revenue statement (apart from the general rates decided at the Budget Meeting) at any time before the financial year ends.

REVENUE STATEMENT 2024/2025

SCOPE

The whole of the Banana Shire.

LEGISLATION

Local Government Regulation 2012
Environmental Protection Regulation 2008
Land Valuation Act 2010

OBJECTIVE

The Revenue Statement provides an outline and explanation of the revenue raising measures adopted by Council, including:

- General rates and charges made and levied
- Rebates and concessions granted
- Whether there is any resolution limiting increases, and
- The criteria used to decide the amount of cost-recovery fees and business activity fees fixed by Council.

POLICY

Differential General Rates

Rationale

Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However, there is considerable diversity in the Shire in terms of land use, land values, access to and demands for services, facilities, and infrastructure.

Recognising this, Council is committed to spreading the general rates burden equitably among broad classes of ratepayers. This does not mean the general rate is levied on a 'user pays system'. Council accepts that the basis for levying general rates in Queensland is land valuations. Therefore, Council has designed the general rating system taking into account the following factors:

- The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- The use of the land as it relates to actual and potential demand for Council services, facilities and infrastructure;
- Location of the land as it relates to actual and potential demand for Council services; facilities and infrastructure; and

- The impact of rateable valuations on the level of general rates to be paid.

Categories

Council adopts differential general rating in the Shire for the following reasons:

- Council is committed to spreading the general rates burden fairly to reflect the impact that rate payers have on service levels across the shire;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers; and
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations.

Where appropriate, relative valuations are used to define land rating categories in order to reduce the variation in general rate charges between consecutive years and limit increases to a reasonable level across all land uses.

Therefore, land use, location in the Shire, and relative valuation are the criterion that defines and separates the categories for differential general rating purposes.

For the purposes of rating categories the term:

- 'Land uses' and 'Land use code' refers to the primary land use assigned by the Queensland Department of Resources for the applicable year of valuation; and
- 'Value' refers to the value of land assigned by the Queensland Department of Resources (pursuant to the *Land Valuation Act 2010*) for the applicable year of valuation.

Definitions

Where reference is made to particular townships, regard should be had to the differential rating maps adopted by Council at its 2024/2025 Budget meeting. These maps show the boundaries of each of the townships in the Region.

The term 'large commercial purposes' means land used for the purposes of a shopping centre with or without ancillary retail outlets attached.

The term 'heavy industry purposes' means land used for the production of ammonium nitrate.

The term 'SCU' means, a standard cattle unit as that phrase is used in the *Environment Protection Regulation 2019*.

Categories, Descriptions, Identifications, Differential General Rates and Minimum General Rates

Fifty-seven categories of land have been identified. For the 2024/2025 financial year the Categories, Descriptions, Identifications, Differential General Rates (rate in the dollar or cents in the dollar) and Minimum General Rates will be levied on the differential general rate categories as follows:

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification Sections 81(4) and 81(5)	Column 5 Rate Cents in the \$	Column 6 Minimum Differential General Rate
1	Biloela Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Biloela.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	2.91129	884.82
2	Moura Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Moura.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	10.69492	884.82
3	Other Towns - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.82821	884.82
4	Taroom Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Taroom.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.37314	884.82
5	Rural Residential	Land used for rural residential purposes other than land in the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	2.3381	884.82
6	Taroom Rural Residential	Land used for rural residential purposes within the area of the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	1.05923	884.82
7	Biloela - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Biloela.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	4.82366	1,464.42
8	Moura - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Moura.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	13.61711	1,464.42

Title: Revenue Statement 2024/2025
Function/Activity: Finance and Rates
Responsible Department: Corporate and Community Services

Adopted: Council Mtg 24/07/24 OM006052
Reviewed/Amended:

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification Sections 81(4) and 81.5	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
9	Other Towns - Multiple Dwelling	Land used for multiple dwelling purposes within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	3.353	1,464.42
10	Taroom - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Taroom.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	4.89758	1,464.42
11	Barracks & Quarters - <251	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in less than 251 accommodation rooms, suites and/or caravan sites.	Assessment numbers: <ul style="list-style-type: none"> • 10287-00000-000 • 12358-00000-000 • 12374-40000-000 • 15909-10000-000 and as identified by the Chief Executive Officer	33.60699	30,141.32
12	Barracks & Quarters - >250	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in more than 250 accommodation rooms, suites and/or caravan sites.	Assessment number: <ul style="list-style-type: none"> • 12548-80000-000 and as identified by the Chief Executive Officer.	34.4111	85,590.32
13	Biloela Town - Other	Land located within the township of Biloela which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	2.45821	913.02
14	Moura Town - Other	Land located within the township of Moura which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99	7.88416	913.02

Title: Revenue Statement 2024/2025
Function/Activity: Finance and Rates
Responsible Department: Corporate and Community Services

Adopted: Council Mtg 24/07/24 OM006052
Reviewed/Amended:

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification Sections 81(4) and 81(5)	Column 5 Rate Cents in the \$	Column 6 Minimum Differential General Rate
			(inclusive) and as identified by the Chief Executive Officer.		
15	Other Towns - Other	Land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	4.22271	913.02
16	Taroom Town - Other	Land located within the township of Taroom which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	3.26364	913.02
17	Rural Commercial	Land used for commercial purposes not within a designated Town rating area.	As identified by the Chief Executive Officer.	2.45821	913.02
18	Large Commercial	Land used for large commercial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 10457-10000-000 • 10567-00000-000 • 10615-50000-000 and as identified by the Chief Executive Officer.	6.51349	25,821.28
19	Industrial <= \$100,000	Land used for industrial purposes having a value of less than or equal to \$100,000 other than heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 13861-00000-000 • 14005-10000-000 and as identified by the Chief Executive Officer.	19.61063	3,211.80
20	Industrial > \$100,000	Land used for industrial purposes having a value of greater than \$100,000 other than heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 12177-90000-000 • 12177-91000-000 • 12177-92000-000 • 12177-93000-000 	5.01029	8,283.56

Title: Revenue Statement 2024/2025
Function/Activity: Finance and Rates
Responsible Department: Corporate and Community Services

Adopted: Council Mtg 24/07/24 CM006052
Reviewed/Amended:

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
			<ul style="list-style-type: none"> • 12177-94000-000 • 12177-95000-000 • 15161-00000-000 • 15182-00000-000 • 15185-00000-000 • 16185-30000-000 and as identified by the Chief Executive Officer.		
21	Heavy Industrial	Land used for heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 16103-30000-000 • 16103-40000-000 and as identified by the Chief Executive Officer.	78.16237	72,236.60
22	Other	Land used for: - (a) the purposes of transmitting communications; and (b) all other land not otherwise categorised.	Land with land use code 91 and as identified by the Chief Executive Officer.	7.63336	3,334.46
23	Grain bulk storage	Land used for the purpose of grain bulk storage.	Assessment numbers: <ul style="list-style-type: none"> • 12190-00000-000 • 13435-00000-000 • 14896-00000-000 • 16440-00000-000 And as identified by the Chief Executive Officer.	11.15964	7,672.20
24	Water facility/storage	Land used for the purposes of water storage, dams, bores, or reservoirs.	Land with Land Use Code 95 and as identified by the Chief Executive Officer	5.38602	3,325.00
25	Rural 1 - \$0 to \$600,000	Land used for rural purposes having a value of not more than \$600,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.533	918.22

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification Sections 81(4) and 81(5)	Column 5 Rate Cents in the \$	Column 6 Minimum Differential General Rate
26	Rural 2 - >\$600,000	Land used for rural purposes having a value of more than \$600,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.33	3,200.00
28	Taroom Rural 1 - \$0-\$1,000,000	Land used for rural purposes within the area of the former Taroom Shire having a value of not more than \$1,000,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.28051	918.22
29	Taroom Rural 2 - \$1,000,001 - \$2,800,000	Land used for rural purposes within the area of the former Taroom Shire having a value of \$1,000,001 to \$2,800,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.22325	3,190.80
30	Taroom Rural 3 - >\$2,800,000	Land used for rural purposes within the area of the former Taroom Shire having a value of more than \$2,800,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.20996	7,671.86
31	Dawson Bauhinia Rural	Land used for rural purposes within the Dawson Bauhinia area.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.2416	4,714.64

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81.5)	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
32	Pump sites	Land used for the purposes of pumping water.	Assessment numbers: <ul style="list-style-type: none"> • 14103-10000-000 • 15298-10000-000 • 15419-00000-000 • 16103-80000-000 • 16258-00000-000 • 16305-90000-000 • 16512-80000-000 • 16540-00000-000 • 21200-10000-000 and as identified by the Chief Executive Officer.	2.75281	99.54
33	Feedlots - <2,001 SCU	Land used for the purposes of a feedlot for cattle with a capacity of less than 2,001 SCU.	As identified by the Chief Executive Officer.	26.02205	971.50
34	Feedlots - 2,001 - 5,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 2,001 SCU to 5,000 SCU.	As identified by the Chief Executive Officer.	34.47597	4,184.82
35	Feedlots - 5,001 - 10,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 5,001 SCU to 10,000 SCU.	As identified by the Chief Executive Officer.	34.47597	8,307.20
36	Feedlots - 10,001 - 20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 10,001 SCU to 20,000 SCU.	As identified by the Chief Executive Officer.	34.47597	19,444.90
37	Feedlots - >20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity greater than 20,000 SCU.	As identified by the Chief Executive Officer.	34.47597	35,380.18
38	Extractive – Coal \$0 - \$10,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of \$0 - \$10,000,000; or (b) used or intended to be used for coal mining or coal mining related activities having a value of \$0 - \$10,000,000.	Assessment numbers: <ul style="list-style-type: none"> • 16061-90000-000 • 16090-00000-000 • 16092-00000-000 • 16103-60000-000 and as identified by the Chief Executive Officer.	18.40104	85,648.16

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate Cents in the \$	Column 6 Minimum Differential General Rate
39	Extractive – Coal \$10,000,001 - \$20,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of \$10,000,000 - \$20,000,000; or (b) used or intended to be used for coal mining or coal mining related activities having a value of \$10,000,000 - \$20,000,000.	Assessment numbers: • 15029-60000-000 and as identified by the Chief Executive Officer.	16.90769	185,840.30
40	Extractive – Coal >\$20,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of more than \$20,000,000; or (b) used or intended to be used for coal mining or coal mining related activities having a value of more than \$20,000,000.	Assessment number: • 16102-00000-000 • 16729-00000-000 and as identified by the Chief Executive Officer.	8.90254	256,944.42
41	Extractive - Other	Land used for mining and extractive industry activities other than: - (a) coal mining and its associated activities; and (b) gas or oil extraction and its associated activities.	Land with land use code 40 and as identified by the Chief Executive Officer.	5.40225	17,103.08
42	Extractive - Quarries	Land used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning materials from the earth.	Assessment numbers: • 14030-50000-000 • 15898-10000-000 • 15948-21000-000 • 16276-00000-000 • 16287-10000-000 and as identified by the Chief Executive Officer.	7.39453	25,483.84

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81)	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
43	Petroleum – 0 to 1000 hectares	Land with an area of 1,000 hectares or less, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety) Act 2004</i> for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.	Land with land use code 40 and as identified by the Chief Executive Officer.	269.28568	20,073.98
44	Petroleum - >1000 hectares	Land with an area of 1,001 to 10,000 hectares, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety) Act 2004</i> for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.	Land with land use code 40 and as identified by the Chief Executive Officer.	136.20662	69,701.36

Title: Revenue Statement 2024/2025
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Responsible Department: Corporate and Community Services

Adopted: Council Mtg 24/07/24 OM006052
Reviewed/Amended:

Column 1 Category Number	Column 2 Category Name Section 81	Column 3 Description Section 81	Column 4 Identification Sections 81(4) and 81(5)	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
45	Coal Fired Power Station	Land used, or intended to be used in whole or in part for: (a) the generation of electricity by coal fired power station; or (b) transmission of electricity from a coal fired power station; or any purpose ancillary to or associated with (a) or (b).	Assessment number: • 14348-00000-000 And as identified by the Chief Executive Officer.	89.27107	634,976.50
46	Battery Storage 1MW -19 MW capacity	Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing between 1MW to 19MW of power.	As identified by the Chief Executive Officer.	12.4922	6,232.00
47	Battery Storage 20MW -49MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 20MW to 49MW of power.	As identified by the Chief Executive Officer.	10.674	16,916.00
48	Battery Storage 50MW - 99MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 50MW to 99MW of power.	As identified by the Chief Executive Officer.	9.9122	28,935.00
49	Battery Storage 100MW - 199MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 100MW to 199MW of power.	As identified by the Chief Executive Officer.	8.3872	59,473.00
50	Battery Storage >200MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage	As identified by the Chief Executive Officer.	7.6244	100,647.00

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Column 1 Category Number	Column 2 Category Name Section 81	Column 3 Description Section 81	Column 4 Identification Sections 81.4 and 81.5	Column 5 Rate Cents in the \$	Column 6 Minimum Differential General Rate
		Power Stations that is capable of storing greater than 200MW of power.			
51	Wind Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	17,156.00
52	Wind Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	40,029.50
53	Wind Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	74,341.00
54	Wind Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	125,808.00
55	Solar Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	34,312.00
56	Solar Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	80,059.00
57	Solar Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	148,682.00
58	Solar Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	251,616.00

Identification of Land

The Council delegates to the Chief Executive Officer, pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power of identifying the rating category to which each parcel of rateable land applies.

General Rates – Objections

Owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be lodged with the Chief Executive Officer, Banana Shire Council and the only basis shall be that at the date of issue of the Rate Notice, having regard for the description adopted by Council, the land should be in another category.

Giving notice of objection will not, in the meantime, affect the levy and payment of general rates. Where the category within which a property is classified changes as a result of the objection, an adjustment of general rates will be made.

General Rates – Limitation of Increase

Pursuant to Section 116 of the *Local Government Regulation 2012*, Council will limit the increase in the general rates for the 2024/2025 year in the following differential general rate categories:

Column 1 Category Number	Column 2 Category Name	Column 3 Percentage increase (i.e., "the cap")
1	Biloela Town – Residential	15%
2	Moura Town – Residential	15%
3	Other Towns - Residential	15%
4	Taroom Town – Residential	15%
5	Rural Residential	15%
7	Biloela Town - Multiple Dwelling	20%
11	Barracks & Quarters - <251	20%
13	Biloela Town – Other	15%
15	Other Towns – Other	20%
16	Taroom Town – Other	20%
19	Industrial <= \$100,000	10%
22	Other	25%
25	Rural 1 - \$0 – \$600,000	10%
26	Rural 2 - > \$600,000	8%
28	Taroom Rural 1- \$0 – \$1,000,000	20%
30	Taroom Rural 3 - >\$2,800,001	20%
31	Bauhinia Rural	15%
32	Pump Sites	30%
33	Feedlot <2001SCU	30%

If the general rates for the last financial year were for a full year, the limitation of increase will be last year's general rate amount increased by the stated percentages above.

If the general rates for the last financial year were not for a full year, the limitation of increase will be the corresponding annual amount of last year's general rate increased by the stated percentages above.

Special Rates and Charges

Council will use its powers under Section 94 of the *Local Government Regulation 2012* to levy special charges for:

1. The provision of rural fire fighting services for the benefit for parts of the Shire which are not serviced by urban firefighting services.

Utility Charges

Waste Collection (Mobile Garbage Bin) Utility Charges

(Banana, Baralaba, Biloela, Callide Dam, Dululu, Goovigen, Jambin, Moura, Taroom, Thangool, Theodore, Wowan)

Council's Waste Collection (Mobile Garbage Bin) Utility Charges are set to recover the cost to Council of providing refuse collection services.

Accordingly the Waste Collection (Mobile Garbage Bin) charge shall be calculated as follows:

Residential service

- One (1) Waste Collection (Mobile Garbage Bin) charge per single unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection
- One (1) Waste Collection (Mobile Garbage Bin) charge per unit in a multiple unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection

Non-Residential service

- All other property assessments (excluding vacant property assessments) are charged a minimum of one (1) Waste Collection (Mobile Garbage Bin) charge, depending on the level of service provided

Non-rateable cleansing users are required to pay a Waste Collection (Mobile Garbage Bin) charge to help fund waste management costs.

At the discretion of Council the services can be either the number of mobile garbage bins (wheelie bins) serviced once per week or the number of bins times the number of times each week that the bin is serviced, and further, that the Waste Collection Service areas of Banana, Baralaba, Biloela, Callide Dam, Dululu, Goovigen, Jambin, Moura, Taroom, Thangool, Theodore and Wowan be the approved areas to be serviced by mobile garbage (wheelie bins).

In respect of improvements erected during the year, Waste Collection (Mobile Garbage Bin) charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation. For users, the charge will be for a weekly collection of one (1) wheelie bin.

Users as determined by Council may be levied excess refuse charges in accordance with their agreed requirements, and at quarterly intervals using the current refuse charge.

Environmental Levy

An additional utility charge will be made and levied equally on all rateable land within the Shire to assist in defraying the cost of Council's Shire Wide Waste Strategy (the strategy incorporates the operation of landfill sites and waste transfer facilities throughout the Shire, undertaking consequential environmental initiatives for the purpose of environmental protection, sustainability and conservation and investigating the introduction of a recycling program).

Sewerage Utility Charges

Council's Sewerage Charges are set to recover the cost to Council of operating the sewerage network.

Accordingly, Sewerage Charges shall be calculated on each parcel of land whether connected or not, within the sewerage network areas as follows:

1. **FIRST CONNECTION / VACANT ALLOTMENT / ADDITIONAL PARCEL/S** - Each first sewerage connection charge for the first water closet (W.C.)/urinal connection is the whole charge.

If an approved building/structure straddles multiple parcels on a property record and the parcels cannot be on sold one sewer charge shall apply.
2. **ADDITIONAL CONNECTIONS** - Each additional sewerage water closet (W.C.)/urinal connection shall pay an additional connection charge excluding additional water closets in single unit dwellings.
3. **TRADE WASTE** - That Council's Trade Waste Charges be determined by resolution of the Council, and shall be determined separately in respect of each sewerage area. Such charges shall be based on the calculated additional costs to the sewerage system by the Trade Waste loading, divided by the calculated number of kilolitres discharged, and divided by the calculated number of kilograms of organic loading discharged.

In respect of improvements erected during the year, sewerage utility charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Water Utility Charges

(Banana, Baralaba, Biloela, Callide Dam, Cracow, Goovigen, Moura, Taroom, Thangool, Theodore, Wowan)

Water charges are determined on a user pays basis and collected to fully recover the cost of provision of infrastructure and the cost of operating and maintaining the water supply system.

The water charges will be charged on a two-part tariff system comprising of a:

- **Water Access Charge** applies to each parcel of land whether connected or not, to which Council is prepared to make a supply of reticulated water available. The charge per parcel will be based on the use of the land.

If an approved building/structure straddles multiple parcels on a property record and the parcels cannot be on sold one water access charge shall apply: and a
- **Water Consumption Charge** for each kilolitre of water used (consumption charge) during the period from 1 July 2024 to 30 June 2025. Consumption of water that exceeds the quantity in Tier 1 will be subject to charges based on Tier 2. Water consumption charges shall be based on meter readings conducted twice during the year.

Water usage is determined based on meter readings as registered through the meter connected to the property. Where a meter reading is not able to be obtained, then an estimate based on past readings will be used.

In respect of improvements erected during the year, water access charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Baralaba and Taroom Raw Water Schemes

Water charges are determined on a user pays basis and collected to fully recover the cost of the cost of operating and maintaining the raw water supply system.

The water consumption charges will be charged for each kilolitre of water used (consumption charge) during the period from 1 July 2024 to 30 June 2025.

Water usage is determined based on meter readings as registered through the meter connected to the property. Where a meter reading is not able to be obtained, then an estimate based on past readings will be used.

In respect of improvements erected during the year, water charges shall be levied proportionally for the unexpired part of the year from the date Council determines the improvement is ready for occupation.

Water (General)

Council resolves to apply Section 102 of the *Local Government Regulation 2012* to all water meter readings for all water schemes during the period from 1 July 2024 to 30 June 2025.

Due to water quality constraints and cost of additional treatment, Wowan is a non-potable water supply.

Water at Cracow is not treated by Council and quality cannot be guaranteed and this scheme is non-potable accordingly.

Interest on Overdue Rates and Charges

Council will, in accordance with the provisions of Section 133 of the *Local Government Regulation 2012*, charge compound interest on daily rests at the rate of 12.35 percent (12.35%) per annum to all overdue rates and charges from the first day that such rate or charge becomes overdue.

Rates and charges become overdue on the day after the due date for payment of the rates and charges stated on the rates notice.

Discount for Prompt Payment of Rates and Charges

Under Section 130 of the *Local Government Regulation 2012*, the Differential General Rates / Separate charge – Environmental Levy / Waste Collection Utility charges / Sewerage Utility charges / Water Utility charges made and levied (except Banana, Baralaba, Biloela, Callide Dam, Cracow, Goovigen, Moura, Taroom, Thangool, Theodore, and Wowan water consumption charges, Baralaba and Taroom raw water consumption charges, Rural Fire Levy and State Government Emergency Management Levy) shall be subject to a discount of 10% if paid by the due date on the rate notice as resolved by Council provided that:

- (a) All of the aforementioned rates and charges are paid by the due date on the rate notice as resolved by Council;
- (b) All other rates and charges appearing on the rate notice (that are not subject to a discount) are paid by the due date (including charges for an amount paid for work that was performed by the local government under a remedial notice issued as per *Local Government Regulation 2012* s130 (5) (d) (ii)); and
- (c) All other overdue rates and charges relating to the rateable assessment are paid by the due date on the rate notice.

Payments made in person

Cash, Cheque, Money Order, Visa Card, Master Card, Bank Card and EFTPOS (no cash out) payments are to be receipted at one of Council's Customer Service Centres by the close of business on or before the due date as printed on the rate notice.

Payments made by mail

Cheques, Bank Cheques or Money Orders must be received and receipted at one of Council's Customer Service Centres by the close of business on or before the due date as printed on the rate notice. It is strongly suggested that payment is not left until the last few days as Council does not accept responsibility for unforeseen delays.

Payments received electronically

Electronic transfers via BPAY, NAB Transact, Post BillPay, or any other electronic transfer are to be received into Council's account on or before the due date as printed on the rate notices. Electronic payments processed by a financial institution or bill payment service after the nominated payment cut off time on the due date will not be eligible to receive discount.

If in the opinion of the Chief Executive Officer or other delegated officer, the officer is satisfied that a genuine mistake has occurred in that the amount of any rates payment received is less than the total amount owing, then the discount shall be allowed provided that the short paid amount is remitted to the Council within seven (7) days of receipt of the notice from Council advising of such error.

Payments made after the due date

Discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by Council AND the applicant provides proof satisfactory to Council of any of the following:

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment; or
- the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the due date for payment; or
- the loss of records resulting from factors beyond the ratepayer's control (Fire/Flood etc.); or
- prepayments did not clear net rates and charges resulting in \$50 or less remaining unpaid; or
- as a result of a change of ownership, where Council received notification between the generation of the rates notice and the due date for payment.

AND Council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

Late payments due to delivery difficulties

Discount will be allowed due to delivery difficulties only:

- following the non-receipt of the rates notice by the ratepayer, or
- the non-receipt or late receipt of the rates payment by Council.

Where the reason for either, the non-receipt of the notice or non-receipt or late payment, is separately substantiated as detailed below and discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years.

To substantiate the claim for discount due to non-receipt of the rates notice or non-receipt or late receipt of the rates payment by Council the following is required:

- a written statement from the ratepayer detailing non-receipt of the rates notice; or
- other evidence that payment of the rates was made by the ratepayer before or on the due date, but did not reach Council due to circumstances beyond the control of the ratepayer; or
- other evidence that an administrative error occurred at the Department of Resources which resulted in the rates notice being incorrectly addressed by Council.

Discount may also be allowed, if substantiated by evidence, the return of the rate notice to Council although correctly addressed occurred through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.

Discount will **NOT** be allowed if the circumstances above are:

- as a result of the failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that Council was given correct notification of the email address for service of the notices prior to the issue of the rate notices.

Administrative errors

An extended discount period will be allowed if Council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date Council specifies.

Payment errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (i.e. addition error) OR the tendering of an incorrect amount for a single rate notice (i.e. transposition error) THEN discount will be allowed in the following manner:

- **WHERE THE AMOUNT OF THE ERROR IS \$50 OR LESS** - Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.
- **WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50** - If an error is identified the Ratepayer will be given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, so advised, full discount will be allowed at that time.

Rates Concessions

Council will grant rate concessions under the *Local Government Regulation 2012* Sections 120,121 and 122 as follows:

Subdivider Rate Concession (Regulation, section 120(1)(h))

That, where a contribution to the cost of providing water and sewerage services on subdivided land has been made, a rebate be granted to the subdivider/developer of 100% of the water and sewerage vacant land charges subject to the following conditions:

- The concession is for a period of twelve (12) months from the registration date of the plan;
- The person who subdivided the parcel is the owner of the land;
- The land is not developed land;
- The ratepayer applies in writing for the concession; and
- All applications are submitted to a meeting of Council for ratification.

Non-Profit Community, Recreational and Sporting Groups Rate Concession **(Regulation, section 120(1)(b))**

To assist non-profit community, sporting and recreation organisations, a rebate be granted for the 2024/2025 financial year for the classes of ratepayers listed in the attached schedule, subject to the general conditions and additional conditions, where applicable, below:

A. General Conditions

1. The land must be used for the purpose for which the concession applies.
2. Organisations that manage fully licenced premises and/or gambling machines are not eligible for rates and charges concessions.
3. The organisation must be the owner or lessee and the occupier of the land.

B. Additional Conditions (where applicable)

Sporting and Recreation organisations must provide a substantial community benefit as assessed by meeting at least two (2) of the following:

1. The facility is regularly used for junior development.
2. The facility is regularly used by members of the public other than members of the organisation at no charge.
3. The facility is regularly used by members of the public other than members of the organisation and where the organisation must provide 'pay as you play' type activities as it is not possible for free or unrestricted access due to the type of facility.
4. The facility is regularly used by members of the public other than members of the organisation, unrestricted or unsupervised access is not possible due to the type of facility and the organisation facilitates other methods of encouraging community access through open days, come and try, or similar events.

Retirement Homes / Units Rate Concession (Regulation, section 120(1)(a))

A rebate is to be granted to Retirement Homes/Units throughout the Shire by Council in accordance with the rates concession schedule in respect of rates levied on namely:

Biloela	Wahroonga Retirement Village & Rainbow Lodge (QHC), QCWA & RSL Units
Baralaba	Baralaba Community Aged Care Units
Moura	Moura Retirement Village
Taroom	Leichhardt Villa
Theodore	Theodore Council of the Ageing Units
Wowan	Dundee Retirement Units
Thangool	QCWA Units

The concession for each of the above-mentioned Retirement Homes/Units is listed in the separate resolution of Council and rates concession schedule.

Pensioner Rate Concession (Regulation, section 120(1)(a))

State Pensioner Subsidy

In accordance with the provisions of the Queensland State Government Rate Subsidy guidelines as existing at the time of rating, a State Pensioner Subsidy of 20% to a maximum of \$200.00 per annum will be allowed on all current rates and charges as levied. A 20% remission will also be allowed on the State Fire Levy charges for residential properties.

Council Pensioner Remission

In accordance with the provisions of Council's Pensioner Rate Remission Policy and the Queensland State Government Rate Subsidy guidelines as existing at the time of rating, a Council Pensioner Remission of 20% to a maximum of \$310.00 per annum will be allowed on all current rates and charges as levied.

The Chief Executive Officer is delegated the authority to assess late pensioner applications.

Rates and Charges – Levy and Payment

All rates and utility charges referred to in this policy shall be levied on a half-yearly basis. Such rates and utility charges shall be payable by the due date on the original notice of the levy.

Under Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:

- For the half year 1 July 2024 to 31 December 2024 – on 12 August 2024; and
- For the half year 1 January 2025 to 30 June 2025 – on 10 February 2025

Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 35 days of the date of the issue of the rate notice.

Rate Recovery

When Council has incurred legal costs in taking court action under Chapter 4 Part 12 of the *Local Government Regulation 2012*, then these costs must be paid first in the payment of rates.

Code of Competitive Conduct – Council Business Activities

Where an activity has been nominated as compliant with the Code of Competitive Conduct, the principles of full cost pricing have been applied. These activities include:

- Roads
- Water
- Sewerage
- Plant Operations

Cost Recovery Fees

Under Section 97 of the *Local Government Act 2009* Council may fix a cost-recovery fee for any of the following:-

- (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.

The criteria used to decide the amount of the cost-recovery fee is that the fee must not be more than the cost to the Council of taking the action for which the fee is charged.

Cost-recovery fees are listed in Council's Fees and Charges and are available for perusal on Council's website.

Business Activity Fees (Commercial Charges)

Council has the power to conduct business activities and make commercial charges for services and facilities it provides on this basis. Business activity fees (more commonly referred to as "commercial 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.


Commercial charges are a class of charge which are purely commercial in application. Commercial charges are subject to the Commonwealth's Goods and Services Tax.

Commercial charges include but are not confined to the following: rents, plant hire, private works and hire of facilities. Full details of Council's commercial charges are included in Council's Fees and Charges Register 2024/2025 and are available for perusal on Council's website.

PROCEDURE

Procedures as approved and issued by the Chief Executive Officer and subject to further revision, amendment, and issue under the authority of the Chief Executive Officer.

CERTIFICATION


 CHIEF EXECUTIVE OFFICER
 BANANA SHIRE COUNCIL

29/7/2024
 DATE

8.1.3 REVENUE POLICY 2024/2025

Date: 6 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Revenue Policy 2024/2025
Minute No: OM006053

Resolution:

Pursuant to Section 193 of the Local Government Regulation 2012, Council adopts the Revenue Policy 2024/2025.

Moved: Cr Casey

Seconded: Cr Bailey

Carried

Report

Under section 104 of the *Local Government Act 2009*, Council must prepare a Revenue Policy.

Under subsection 193 (3) of the *Local Government Regulation 2012*, Council must ensure that its Revenue Policy is reviewed 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.

Under subsection 193 (1) of the *Local Government Regulation 2012*, a local government's Revenue Policy for a financial year must include details of the principles applied by it for the year for each of the following:

- (i) levying rates and charges; and
- (ii) granting concessions for rates and charges; and
- (iii) recovering overdue rates and charges; and
- (iv) cost-recovery methods.

The Revenue Policy must further state:

- if the local government intends to grant concessions for rates and charges – the purpose of the concessions; and
- the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

The Revenue Policy may further state guidelines that can be used for preparing the Council's Revenue Statement.

REVENUE POLICY 2024/2025

SCOPE

In developing this policy Council has considered the provisions of Section 193 of the *Local Government Regulation 2012*.

LEGISLATION

Local Government Act 2009
Local Government Regulation 2012
Human Rights Act 2019

OBJECTIVE

The purpose of this revenue policy is to set out the principles used by Council in the 2024/2025 financial year for:

- Levying rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates and charges
- Cost-recovery methods

POLICY

1. Principles used for the levying of rates and charges

Pursuant to section 94 of the *Local Government Act 2009*, Council must levy general rates and may levy special rates and charges, utility charges and separate rates and charges. In general, Council will be guided by the principle of user pays in the levying of rates and charges (other than general rates) to minimise the impact of rating on the efficiency of the local economy.

Council will also be guided by the principles of:

- Transparency in the making of rates and charges; having in place a rating regime that is simple and inexpensive to administer.
- Equity by having regard to the different classes of ratepayers within the local community.
- Equity through flexible payment arrangements for ratepayers having trouble paying their rates by the due date.
- Flexibility to take account of changes in the local economy.

- Flexibility to consider the impact that different industries have on the shire's infrastructure.
- Ensuring ratepayers are given adequate notice of their liability to pay rates and charges; and
- Making clear the obligations and responsibilities of both Council and ratepayers with respect to rates and charges.

All land in Banana Shire was subject to revaluation by the Department of Resources. Across some rating categories there were inconsistent increases in land valuations. This had the effect of some land changing rating categories. This movement to a different rating category has resulted in land with the same valuation being charged a different General Rate.

2. Principles used for granting concessions for rates and charges

In considering the application of concessions, Council will be guided by the principles of:

- Equity by having regard to the different classes of ratepayers within the local community.
- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the availability of concessions and eligibility requirements.
- Flexibility to allow Council to respond to local economic issues; and
- Long term planning to ensure the financial sustainability of concessions.

Purpose for the concessions:

Council intends to exercise its power under Chapter 4, Part 10 of the *Local Government Regulation 2012* to partly remit rates and utility charges for the purpose of recognising the financial and related circumstances of qualifying pensioners within the shire.

Council may also grant concessions to not for profit recreation, sporting, and community organisations in accordance with the provisions of Chapter 4, Part 10 of the *Local Government Regulation 2012*.

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

3. Principles used for the recovery of overdue rates and charges

Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used to recover overdue rates and charges clear, simple to administer and cost effective (these processes are set out in Council's Recovery of Overdue Rates and Charges Policy and Procedure).
- Negotiating arrangements for payment where appropriate.

- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy

4. Principles used for cost-recovery methods

Under section 97 of the *Local Government Act 2009* Council may, under a local law or by resolution, fix a cost-recovery fee. In collecting and setting cost-recovery fees, Council will be guided by the principles of:

- Application of the user pays principle in collecting cost-recovery fees; and
- Cost-recovery fees will be set by Council to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

Council also has the power to conduct business activities and make commercial charges for services and facilities it provides on this basis. Commercial charges are a class of charge which is purely commercial in application.

5. Physical and Social Infrastructure Costs

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development and the impact on the locale and community. In setting charges for new developments, Council's objective is to apportion the establishment cost of infrastructure and facilities overall benefiting development (existing and future) commensurate with the demand or load that existing and future development will place on existing and planned infrastructure and facilities while ensuring a reasonable and equitable distribution of costs between Council and developers of land. Specific charges are detailed in Council's schedule of fees and charges which is reviewed annually.

6. Human Rights Principles

Council shall ensure that Council's revenue raising is conducted in a manner that reflects and preserves the Human Rights Principles outlined in the *Human Rights Act 2019*.

PROCEDURE

As approved and issued by the Chief Executive Officer and subject to further revision, amendment, and issue under the authority of the Chief Executive Officer.

CERTIFICATION


 CHIEF EXECUTIVE OFFICER
 BANANA SHIRE COUNCIL

29/7/24
 DATE

8.1.4 DEBT POLICY 2024/2025

Date: 6 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Debt Policy 2024/2025
Minute No: OM006054

Resolution:

Pursuant to Section 192 of the Local Government Regulation 2012, Council adopts the Debt Policy 2024/2025.

Moved: Cr Leo

Seconded: Cr Burling

Carried

Report

The *Local Government Regulation 2012* requires that a local government must prepare a debt policy each financial year. The policy must state the following:

- (a) the new borrowings planned for the current financial year and the next nine financial years; and
- (b) the time over which the local government plans to repay existing and new borrowings.

The attached policy outlines Council's requirements for loan borrowings and the functions for which money will be borrowed for 2024/2025 and the following nine financial years.

DEBT POLICY 2024/2025

SCOPE

This Policy applies in relation to all-cash borrowings by Council from external entities. The Policy has been developed, considering the provisions of section 192 of the *Local Government Regulation 2012*.

LEGISLATION

Local Government Regulation 2012

OBJECTIVE

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

DEFINITIONS

Recurrent Expenditure	Expenditure of a similar nature that is repeated over a number of financial periods, e.g. operational and maintenance expenditure.
Loan Servicing Cost	Regular payment used to repay the outstanding debt within the expected loan term (this includes the interest and principal payments).
Book Debt	The value of debt for accounting purposes.
Market Value	The amount required to repay debt outstanding or the amount payable by QTC to pay the Offset Facility or Investment Fund.
Debt Pool	The mechanism used by QTC, whereby customers with similar expected loan terms are grouped. The objective is to further reduce customer's interest costs or the expected term to repay the loan.
QTC	Queensland Treasury Corporation

POLICY

As a general principle, Council recognises that loan borrowings for infrastructure are an important resource possessed by Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

Council will restrict all borrowings to expenditure on identified capital projects that are considered by the Council to be of the highest priority, and which cannot be funded from revenue, as identified by the adopted budget. In no circumstances should Council borrow funds for recurrent expenditure.

The basis for the determination of the utilisation of loan funds will be as follows:

- Analysis of existing debt levels (excluding those relating to water, sewerage, and waste) with a loan servicing cost target not exceeding 20% of general own-source revenue in any one year.
- Where a capital project for a service that is funded by utility or user charges, e.g. water, sewer, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by the Council to be beneficial to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

Ten-Year Loan Program Forecast

Council utilises loan borrowings to fund major infrastructure works so that repayments are spread over the years in which the assets will be utilised by ratepayers. The Debt Policy is integrated with the long-term financial forecast and deals with the following areas:

1. Ten Year Loan Program Forecast
2. Repayment Schedule

Council has reviewed its ten-year program and does not propose to utilise debt to fund major infrastructure works over that period. However, this decision will be revised annually in conjunction with the review of the long-term financial forecast and long-term asset management plan.

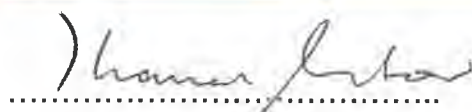
The Council currently has no debt, and the following table provides the scheduled debt and repayment profile for the next ten years.

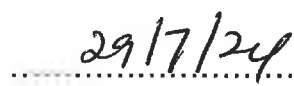
Details	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Opening balance of debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PROCEDURE

As approved and issued by the Chief Executive Officer and subject to further revision, amendment, and issue under the authority of the Chief Executive Officer.

CERTIFICATION


.....
CHIEF EXECUTIVE OFFICER
BANANA SHIRE COUNCIL


.....
DATE

8.1.5 INVESTMENT POLICY 2024/2025

Date: 6 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Investment Policy 2024/2025
Minute No: OM006055

Resolution:

Pursuant to Section 191 of the Local Government Regulation 2012, Council adopts the Investment Policy 2024/2025.

Moved: Cr Jensen

Seconded: Cr Bailey

Carried

Report

The *Local Government Regulation 2012* requires that a local government must prepare an investment policy each financial year. The policy must outline:

- (a) The local government's investment objectives and overall risk philosophy; and
- (b) Procedures for achieving the goals relating to investment stated in the policy.

INVESTMENT POLICY 2024/2025

SCOPE

This Policy applies to the investment of surplus funds in accordance with Section 191 of the *Local Government Regulation 2012* and investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982 (SBFAA)*.

LEGISLATION

Local Government Regulation 2012 Section 191
Statutory Bodies Financial Arrangement Act 1982 Part 6
Statutory Bodies Financial Arrangement Regulation 2019

OBJECTIVE

To adopt a policy on investments based on an assessment of counterparty, the market, and liquidity risk within the framework of the *Statutory Bodies Financial Arrangements Act (SBFAA)* and regulations.

DEFINITIONS

Investment	For the purposes of this Policy, investment is taken to mean an interest-bearing financial instrument that is surplus to the Council's short-term operating requirements.
Investment Officer	For the purposes of this Policy, the holders of the following positions are designated as Investment Officers: <ul style="list-style-type: none">• Chief Executive Officer• Director Corporate & Community Services• Manager Finance

POLICY

Banana Shire Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

Council's principal objective in investing funds is the preservation of capital. Funds are to be invested in a manner that seeks to ensure the security of the principal of the overall portfolio.

PROCEDURE

Investment Officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Banana Shire Council.

In priority, the order of investment activities shall be the preservation of capital, liquidity, and return.

1 Investment Activities

1.1 Preservation of Capital

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure the security of the principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

a) Credit Risk

Banana Shire Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issue or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions, including the brokers/securities dealers with which they do business, diversifying the portfolio, and limiting transactions to secure investments.

b) Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of the Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter-term securities.

1.2 Maintenance of Liquidity

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

1.3 Return on Investments

The portfolio is expected to achieve a market average rate of return and consider Banana Shire Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles, and cash flow characteristics identified within this Investment Policy.

2 Ethics & Conflicts of Interest

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Banana Shire Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This Policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest or any investment positions that could be related to the investment portfolio.

3 Requirements

In accordance with Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 2019*, Banana Shire Council has been allocated a Category 1 investment power.

3.1 Portfolio Investment Parameters

Section 44(1) of SBFAA details the investment powers allocated to Category 1 authorities:

- Deposits with a financial institution.
- Investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
- Other investment arrangements secured by investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
- Investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph.
- An investment arrangement with a rating prescribed under a regulation for this paragraph.
- Other investment arrangements prescribed under a regulation for this paragraph.

3.2 Section 44(2) states that the investment must be:

- at call; or
- for a fixed time of not more than one year.

3.3 Prohibited Investments

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy.

- Derivative-based instruments (excluding floating rate notices).
- Principal-only investments or securities that provide potentially nil or negative cash flow.
- Stand-alone securities that have the underlying futures, options, forward contracts, and sways of any kind, and
- Securities issued in non-Australian dollars.

4 Placement of Investment Funds

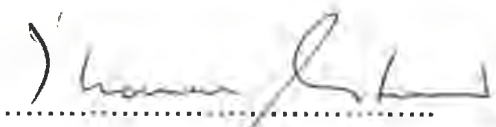
Overall, the amount invested with institutions should not exceed the following percentage ranges of overall annual funds invested and appropriate documentation must be maintained. Also, when placing investments, consideration should be given to the relationship between credit rating and interest rate.

Long-Term Rating (Standard & Poors)	Short Term Rating (Standard & Poors)	Individual Counterparty Limit	Total Portfolio Limit
AAA to AA-	A-1+	Maximum 30%	No limit
A+ to A	A-1	Maximum \$1,000,000	Maximum 30%

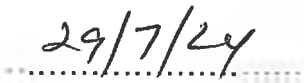
Council approves dealings with all financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5).

Procedures as approved and issued by the Chief Executive Officer and subject to further revision, amendment, and issue under the authority of the Chief Executive Officer.

CERTIFICATION



CHIEF EXECUTIVE OFFICER
BANANA SHIRE COUNCIL



DATE

8.1.6 PROCUREMENT POLICY 2024/2025

Date: 6 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Procurement Policy 2024/2025
Minute No: OM006056

Resolution:

Pursuant to Section 198 of the Local Government Regulation 2012, Council adopts the Procurement Policy 2024/2025.

Moved: Cr Casey

Seconded: Cr Leo

Carried

Report

The *Local Government Regulation 2012* requires that a local government must prepare a procurement policy each financial year. The policy must include details of the principles, including the sound contracting principles that the local government will apply in the financial year for purchasing goods and services.

PROCUREMENT POLICY 2024/2025

SCOPE

The policy relates to the procurement activities of the Council. It must be applied to all procurement of goods and services and the carrying out of works.

LEGISLATION

Local Government Act 2009
Local Government Regulation 2012
Human Rights Act 2019

OBJECTIVE

The policy provides the requirements for undertaking procurement of items with a value of:

- under \$15,000
- \$15,000 to under \$200,000 (as per the requirements of S225 of the Regulation); and
- \$200,000 and over (as per S226 of the Regulation)

The policy also provides the Council's assessment to be applied in relation to sound contracting principles.

DEFINITIONS

CEO	Chief Executive Officer
Council	Banana Shire Council

POLICY

Delegation

Only employees or contractors holding positions that have delegated authority in the schedule of procurement delegations may undertake procurement activities for Council.

Sound Contracting Principles to be applied in Procurement Activities

The following principles must be applied when undertaking Procurement Activities:

Value for Money

Harness Council's procurement power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value-for-money assessment must include consideration of:

- Contribution to the achievement of the Council's priorities.
- Fitness for purpose, quality, services, and support.
- The whole of-life costs including costs of acquiring, operating, maintaining, and disposal.
- Availability of supply.
- Internal administration costs.
- Technical compliance and obsolescence issues.
- Risk exposure; and
- The value of any associated environmental benefits.

Open and Effective Competition

Procurement must be open and transparent and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.

The Development of Competitive Local Business and Industry

Council encourages the development of competitive local businesses within the Council area. In the pursuit of the principle and objective of enhancing the capabilities of local business and industry Council will:

- Where practical give local suppliers the opportunity to participate in the procurement activities.
- Provide a procurement evaluation criterion for local business and industry of no less than 5% of the overall procurement criteria and allocate that local business and industry criterion where the supplier:
 - is beneficially owned by persons who are residents or ratepayers of the Council area; or
 - has its principal place of business in the Council area; or
 - otherwise has a place of business within the Council area which solely or primarily employs persons who are residents or ratepayers of the Council area.

When applying the local business and industry criteria, the assessment should ensure that all other principles are met by the supplier and that there is no substantial difference in quality, delivery, or conditions of the supply.

Council's Procurement Procedure should provide guidance for the CEO on a percentage (%) of price increase that the CEO could consider in deciding to prefer a local provider.

Environmental Protection

The Council promotes environmental protection through its procurement procedures.

In undertaking procurement activities Council will:

- Promote the procurement of environmentally friendly goods and services that satisfy sound contracting principles.
- Foster the development of products and the process of low environmental and climate impact.
- Provide an example to business, industry, and the community by promoting the use of climatically and environmentally friendly goods and services; and
- Encourage environmentally responsible activities.

Ethical Behaviour and Fair Dealing

Employees and contractors undertaking procurement must be impartial and fair, act with integrity and professionalism and promote independence and openness in the procurement activities.

The processes applied by employees and contractors must ensure all procurement decisions are made at arm's length in respect of related parties.

Purchase Orders Must Not Be Split

Multiple orders must not be created to circumvent the delegation limits. Where multiple orders are required due to the nature of the supply, the total of all orders must not exceed the delegate's limit.

Multiple orders must not be created to circumvent the procurement process. Where multiple orders are required due to the nature of the supply, the procurement process used must reflect the total of all orders for that supply.

Procurement Requirement for Supplies under the value of \$15,000 (excluding GST)

Procurements up to the value of \$15,000 (excluding GST) must be made adhering to the Local Government Principles as per S4 of the *Local Government Act 2009* and the Sound Contracting Principles as per S104(3) of the *Local Government Act 2009*.

The procurement procedure must reflect the *Local Government Act 2009* and Sound Contracting Principles.

Procurement Requirement for Supplies with a value of \$15,000 (excluding GST) and less than \$200,000 (excluding GST)

The procurement must be undertaken using the procedure outlined in S225 of the *Local Government Regulation 2012*.

Procurement Requirement for Supplies with a value of \$200,000 and over (excluding GST)

The procurement must be undertaken using the Contracting Procedure as per S226 of the *Local Government Regulation 2012*.

Payment of Suppliers

Procurements of up to \$2000 (excluding GST) may be paid by credit card (refer to the Credit Card Policy procedure).

Procurements of \$5,000 and over (including GST) should be made via purchase order except where the procurement procedure excludes the requirement (e.g., electricity accounts and vehicle registrations) or exempt by the CEO.

A purchase order must be raised before the procurement is undertaken unless there is a genuine emergency or otherwise approved by the CEO.

Management of Suppliers

The performance of suppliers must be monitored by employees and contractors undertaking procurement activities to ensure that Council is obtaining the maximum benefit under sound contracting principles.

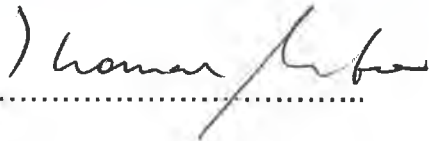
Human Rights Principles

Council's procurement policy, to the extent practicable, will be applied such that it will protect, promote, and preserve the Human Rights Principles contained in the *Human Rights Act 2019*.

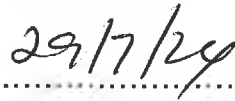
PROCEDURE

As approved and issued by the Chief Executive Officer and subject to further revision, amendment, and issue under the authority of the Chief Executive Officer.

CERTIFICATION



**CHIEF EXECUTIVE OFFICER
BANANA SHIRE COUNCIL**



DATE

8.1.7 2023/2024 STATEMENT OF ESTIMATED FINANCIAL POSITION

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File No:
Letter No:
Attachment: 2023/2024 Statement of Estimated Financial Position
Minute No: OM006057

Resolution:

That pursuant to Section 205 of the Local Government Regulation 2012, the statement of the financial operations and financial position of the Council in respect of the previous financial year (the “Statement of Estimated Financial Position”) be received and its contents noted.

Moved: Cr Boyce

Seconded: Cr Leo

Carried

Report

The *Local Government Regulation 2012* requires that the Chief Executive Officer present to the annual Budget Meeting a statement of estimated financial position stating the financial operations and financial position of the Council for the previous financial year.

As the 2023/2024 financial statements will not be finalised until September 2023, this report has been compiled using the financial information and estimates currently available.

The attached reports detail Council’s financial position in respect of its Statement of Comprehensive Income, Statement of Financial Position (Balance Sheet), Statement of Cash Flows and Statement of Changes in Equity as forecast at 26 June 2024. This forecast predicts an overall operating surplus of \$17,485,177 compared to an amended budgeted surplus of \$13,537,000. The change is predominantly related to two areas. 1. the non-receipt of the forward payment of the Commonwealth Financial Assistance Grant and two additional capitalisation of flood works. Council must note that the financial assistance grants totalling \$12,527,676 were received on 2 July 2024, which is 85% of the annual allocation of \$14.7 million yearly payment for the 2024/2025 financial year.

The total value of Council’s non-current assets is now \$1.058 billion. Council’s annual depreciation for 2023/2024 will be approximately \$24,465,000.

Council should note that these are preliminary results and will change due to accounting adjustments and final revenue and expenditure amounts. A detailed report of the 2023/2024 financial result will be presented to Council when the financial statements have been completed.

This report is part of the process and legislative requirements associated with the adoption of Council’s Annual Budget and hence, will form part of the Budget papers as tabled.



BANANA SHIRE COUNCIL

Statement of Comprehensive Income

For the period ended 30 June 2024

	Original Budget \$	Amended Budget \$	Estimated Actuals \$
Revenue			
Rates and utility charges	51,418,000	52,254,000	53,785,774
Less Discounts & Pensioner remissions	(4,888,000)	(4,910,000)	(4,952,616)
Net rates and utility charges	46,530,000	47,344,000	48,833,158
Fees and charges	3,344,000	3,299,000	3,250,326
Rental and levies	304,000	388,000	398,255
Operating grants, subsidies and contributions	55,914,000	56,760,000	51,013,932
Interest revenue	1,965,000	1,916,000	1,975,315
Sales - contract and recoverable works	11,668,000	15,871,000	15,875,927
Proceeds from sales of land developed for resale	-	-	-
Other income	454,000	725,000	831,490
TOTAL OPERATING REVENUES	120,179,000	126,303,000	122,178,403
Expenses			
Employee benefits	13,869,000	16,267,000	15,137,480
Materials and services	81,127,000	71,153,000	63,931,651
Depreciation and Amortisation	23,548,000	24,679,000	24,097,301
Finance Costs	486,000	667,000	1,526,794
Current cost of developed land sold	-	-	-
TOTAL OPERATING EXPENDITURE	119,030,000	112,766,000	104,693,226
Operating surplus (deficit)	1,149,000	13,537,000	17,485,177
Cap			
Cash capital grants, subsidies and contributions	21,426,153	7,476,000	5,190,604
Developer contributions	-	-	-
Other capital income	580,000	691,000	-
Net Gain/(Loss) from capital write offs	(8,679,023)	(1,131,000)	(9,976,105)
Net Gain/(Loss) on sale of Plant assets	-	-	-
Net result	14,476,130	22,835,000	12,699,676
Increase in asset revaluation reserve	-	-	(7,118,783)
Total comprehensive income for the year	14,476,130	22,835,000	5,580,893



BANANA SHIRE COUNCIL

Statement of Financial Position

For the period ended 30 June 2024

	Original Budget \$	Amended Budget \$	Estimated Actuals \$
Current Assets			
Cash and deposits	56,081,752	58,556,924	32,779,250
Investments	-	-	-
Receivables	6,420,553	6,420,553	6,133,840
Inventories	2,719,730	3,069,856	3,211,506
Contract assets	1,000,000	1,000,000	10,000,000
Other Assets	1,600,000	1,600,000	1,781,300
Total Current Assets	67,822,035	70,647,333	53,905,896
Non-Current Assets			
Receivables	-	-	-
Property, plant and equipment	1,049,682,328	1,035,208,376	1,039,520,460
Intangible assets	167,053	164,053	164,053
Capital Work in Progress	2,600,000	22,600,000	12,516,762
Total Non-Current Assets	1,052,449,381	1,057,972,429	1,052,201,275
TOTAL ASSETS	1,120,271,416	1,128,619,762	1,106,107,171
Current Liabilities			
Trade and other payables	7,050,000	7,050,000	809,121
Provisions	4,300,000	4,300,000	5,220,550
Interest bearing liabilities	-	-	-
Contract liabilities	12,000,000	12,000,000	13,000,000
Other	509,600	509,600	1,405,930
Total Current Liabilities	23,859,600	23,859,600	20,435,601
Non-Current Liabilities			
Provisions	13,184,561	12,439,005	12,466,758
Interest bearing liabilities	-	-	-
Other	514,183	514,183	1,501,161
Total Non-Current Liabilities	13,698,744	12,953,188	13,967,919
TOTAL LIABILITIES	37,558,344	36,812,788	34,403,520
NET COMMUNITY ASSETS	1,082,713,072	1,091,806,974	1,071,703,651
Community Equity			
Investment in Capital Assets	201,600,545	225,546,715	230,859,163
Asset revaluation reserve	844,494,221	825,894,943	818,776,160
Reserves	26,349,393	26,816,318	25,691,014
Retained Surplus	10,268,913	13,548,998	(3,622,686)
TOTAL COMMUNITY EQUITY	1,082,713,072	1,091,806,974	1,071,703,651



BANANA SHIRE COUNCIL

Statement of Cash Flows

For the period ended 30 June 2024

	Original Budget \$	Amended Budget \$	Estimated Actuals \$
Cash Flows from Operating Activities			
Receipts from customers	49,969,490	49,605,458	48,032,893
Receipts from Contracts and Recoverable Works	11,668,000	11,694,000	15,875,927
Payment to suppliers and employees	(95,860,094)	(88,387,010)	(82,470,859)
Government subsidies and grants	55,914,000	51,727,000	51,013,931
Interest revenue	2,165,000	2,143,053	1,994,369
Finance costs	(140,000)	(238,947)	(140,000)
Proceeds from sale of developed land	-	-	-
Land and Development Costs	-	-	-
Other Income	492,633	2,935,681	6,005,377
Other Expenses	-	-	-
GST received/(paid) for the year	-	-	696,570
Cash provided by/(used in) operational activities	24,209,029	29,479,235	41,008,208
Cash Flow from Investing Activities :			
Proceeds from sale of capital assets	580,000	691,000	706,209
Proceeds from developers, corporate entities and govern	-	-	-
for capital projects:	-	-	-
Contributions	50,000	50,000	170,327
Government grants and subsidies	12,693,709	30,879,059	(2,447,217)
Movements in work in progress	13,849,637	(7,925,829)	2,157,409
Payments for property, plant and equipment	(48,407,111)	(52,424,163)	(66,409,307)
Payment for intangibles	-	-	-
Net transfer (to) from cash investment	-	-	-
Payment for Rehabilitation Works	-	-	(214,000)
Net cash provided by investing activities	(21,233,765)	(28,729,933)	(66,036,579)
Cash Flow from Financing Activities :			
Proceeds from borrowings	-	-	-
Repayment of borrowings	-	-	-
Net cash provided by financing activities	-	-	-
Net Increase (Decrease) in Cash Held	2,975,264	749,302	(25,028,371)
Cash at beginning of reporting period	53,106,488	57,807,622	57,807,621
Cash at end of Reporting Period	56,081,752	58,556,924	32,779,250



BANANA SHIRE COUNCIL

Statement of Changes in Equity

For the period ended 30 June 2024

	Original Budget \$	Amended Budget \$	Estimated Actuals \$
TOTAL EQUITY			
Balance at Beginning of Period	1,068,236,942	1,055,950,105	1,055,950,105
Asset revaluation direct to reserve	-	-	(7,118,783)
Increase (Decrease) in Net Result	14,476,130	35,856,869	22,872,329
Balance at End of Period	1,082,713,072	1,091,806,974	1,071,703,651
Accumulated Surplus			
Balance at Beginning of Period	5,105,974	20,529,676	(2,324,981)
Net Result	14,476,130	35,856,869	12,699,676
Other Capital Expenses	-	-	-
Capital payments funded from General Revenue	-	-	-
Transfer from Capital for unfunded depreciation	-	-	-
Transfer from Reserves	(22,203,214)	(53,508,277)	(27,754,971)
Transfers (to) from Capital and Reserves	12,890,024	10,670,730	13,757,590
Balance at End of Period	10,268,914	13,548,998	(3,622,686)
Capital			
Balance at Beginning of Period	203,878,913	201,214,227	201,214,227
Correction to opening balance	-	-	-
Transfers to Capital & Reserves	657,908	22,992,570	-
Transfers from Capital and Reserves	(12,890,023)	(10,670,729)	(13,757,590)
Transfers between Capital & Reserves	9,953,747	12,010,647	43,402,526
Balance at End of Period	201,600,545	225,546,715	230,859,163
Asset Revaluation Reserve			
Balance at Beginning of Period	844,494,221	825,894,943	825,894,943
Movement during period	-	-	(7,118,783)
Balance at End of Period	844,494,221	825,894,943	818,776,160
Other reserves			
Balance at Beginning of Period	14,757,834	8,311,259	31,165,917
Transfers to Capital and Reserves	21,545,305	30,515,706	5,190,604
Transfers from Capital and Reserves	-	-	-
Transfers between Capital and Reserves	(9,953,746)	(12,010,647)	(10,665,507)
Balance at End of Period	26,349,393	26,816,318	25,691,014

8.1.8 DIFFERENTIAL GENERAL RATES – CATEGORISATION, DESCRIPTION, IDENTIFICATION MINIMUM GENERAL RATE AND SETTING OF RATES

Date: 11 July 2024
Author: Manager Finance – Peter Rudder
File ID: 84295
Letter ID:
Attachment: Township Rating Maps
Minute No: OM006058

Resolution:

- (a) That pursuant to Section 81 of the Local Government Regulation 2012, the categories into which rateable land is categorised is as per Columns 1 and 2 of the following table, and the description of those categories is as per Column 3 of the following table.*
- (b) That Council delegates to the Chief Executive Officer the power, pursuant to Sections 81 (4) and 81 (5) of the Local Government Regulation 2012, to identify the rating category to which each parcel of rateable land belongs. In undertaking this task, the Chief Executive Officer may have regard to the identification data in Column 4 of the following table.*
- (c) That pursuant to Section 94 of the Local Government Act 2009 and Section 80 of the Local Government Regulation 2012, the differential general rate to be made and levied for each differential general rate category is as per Column 5 of the following table and, pursuant to Section 77 of the Local Government Regulation 2012, the minimum general rate to be made and levied for each differential rate category (excluding properties where the Land Valuation Act 2010, chapter 2, part 2, division 5, subdivision 3, applies) is as per Column 6 of the following table.*

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
1	Biloela Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Biloela.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	2.91129	884.82
2	Moura Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Moura.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	10.69492	884.82
3	Other Towns - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.82821	884.82
4	Taroom Town - Residential	Land used for residential purposes, other than as a multiple dwelling, and vacant land within the township of Taroom.	Land with land use codes 1,2,4,5,6,8,9 or 72 and as identified by the Chief Executive Officer.	3.37314	884.82
5	Rural Residential	Land used for rural residential purposes other than land in the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	2.3381	884.82
6	Taroom Rural Residential	Land used for rural residential purposes within the area of the former Taroom Shire.	Land with land use codes 1 to 10 (inclusive) and as identified by the Chief Executive Officer.	1.05923	884.82
7	Biloela - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Biloela.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	4.82366	1,464.42
8	Moura - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Moura.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	13.61711	1,464.42

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
9	Other Towns - Multiple Dwelling	Land used for multiple dwelling purposes within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	3.353	1,464.42
10	Taroom - Multiple Dwelling	Land used for multiple dwelling purposes within the township of Taroom.	Land with land use codes 3, 7, 21, 43 and 49 and as identified by the Chief Executive Officer.	4.89758	1,464.42
11	Barracks & Quarters - <251	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in less than 251 accommodation rooms, suites and/or caravan sites.	Assessment numbers: <ul style="list-style-type: none"> • 10287-00000-000 • 12358-00000-000 • 12374-40000-000 • 15909-10000-000 and as identified by the Chief Executive Officer	33.60699	30,141.32
12	Barracks & Quarters - >250	Land used for the provision of long-term accommodation predominately for persons employed in or working in association with a particular industry in more than 250 accommodation rooms, suites and/or caravan sites.	Assessment number: <ul style="list-style-type: none"> • 12548-80000-000 and as identified by the Chief Executive Officer.	34.4111	85,590.32
13	Biloela Town - Other	Land located within the township of Biloela which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	2.45821	913.02
14	Moura Town - Other	Land located within the township of Moura which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	7.88416	913.02

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
15	Other Towns - Other	Land located within the townships of Banana, Baralaba, Callide Dam, Cracow, Dululu, Goovigen, Jambin, Thangool, Theodore, and Wowan which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	4.22271	913.02
16	Taroom Town - Other	Land located within the township of Taroom which is not otherwise categorised and vacant land not zoned for residential purposes.	Land with land use codes 01, 04, 10 to 20 (inclusive), 22 to 42 (inclusive), 44 to 48 (inclusive), 50 to 59 (inclusive) and 96 to 99 (inclusive) and as identified by the Chief Executive Officer.	3.26364	913.02
17	Rural Commercial	Land used for commercial purposes not within a designated Town rating area.	As identified by the Chief Executive Officer.	2.45821	913.02
18	Large Commercial	Land used for large commercial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 10457-10000-000 • 10567-00000-000 • 10615-50000-000 and as identified by the Chief Executive Officer.	6.51349	25,821.28
19	Industrial <= \$100,000	Land used for industrial purposes having a value of less than or equal to \$100,000 other than heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 13861-00000-000 • 14005-10000-000 and as identified by the Chief Executive Officer.	19.61063	3,211.80
20	Industrial > \$100,000	Land used for industrial purposes having a value of greater than \$100,000 other than heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 12177-90000-000 • 12177-91000-000 • 12177-92000-000 • 12177-93000-000 • 12177-94000-000 • 12177-95000-000 • 15161-00000-000 • 15182-00000-000 	5.01029	8,283.56

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
			<ul style="list-style-type: none"> • 15185-00000-000 • 16185-30000-000 and as identified by the Chief Executive Officer.		
21	Heavy Industrial	Land used for heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 16103-30000-000 • 16103-40000-000 and as identified by the Chief Executive Officer.	78.16237	72,236.60
22	Other	Land used for: - (a) the purposes of transmitting communications; and (b) all other land not otherwise categorised.	Land with land use code 91 and as identified by the Chief Executive Officer.	7.63336	3,334.46
23	Grain bulk storage	Land used for the purpose of grain bulk storage.	Assessment numbers: <ul style="list-style-type: none"> • 12190-00000-000 • 13435-00000-000 • 14896-00000-000 • 16440-00000-000 And as identified by the Chief Executive Officer.	11.15964	7,672.20
24	Water facility/storage	Land used for the purposes of water storage, dams, bores, or reservoirs.	Land with Land Use Code 95 and as identified by the Chief Executive Officer	5.38602	3,325.00
25	Rural 1 - \$0 to \$600,000	Land used for rural purposes having a value of not more than \$600,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.533	918.22
26	Rural 2 - >\$600,001	Land used for rural purposes having a value of more than \$600,000 other than land in the former Taroom Shire.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and	0.33	3,200.00

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
			as identified by the Chief Executive Officer.		
28	Taroom Rural 1 - \$0-\$1,000,000	Land used for rural purposes within the area of the former Taroom Shire having a value of not more than \$1,000,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.28051	918.22
29	Taroom Rural 2 - \$1,000,001 - \$2,800,000	Land used for rural purposes within the area of the former Taroom Shire having a value of \$1,000,001 to \$2,800,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.22325	3,190.80
30	Taroom Rural 3 - >\$2,800,000	Land used for rural purposes within the area of the former Taroom Shire having a value of more than \$2,800,000.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.20996	7,671.86
31	Dawson Bauhinia Rural	Land used for rural purposes within the Dawson Bauhinia area.	Land with land use codes 11 to 13 (inclusive), 15, 17 to 20 (inclusive), 22 to 39 (inclusive), 41, 42, 44 to 48 (inclusive), 50 to 90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.	0.2416	4,714.64
32	Pump sites	Land used for the purposes of pumping water.	Assessment numbers: <ul style="list-style-type: none"> • 14103-10000-000 • 15298-10000-000 • 15419-00000-000 • 16103-80000-000 • 16258-00000-000 • 16305-90000-000 	2.75281	99.54

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
			<ul style="list-style-type: none"> • 16512-80000-000 • 16540-00000-000 • 21200-10000-000 and as identified by the Chief Executive Officer.		
33	Feedlots - <2,001 SCU	Land used for the purposes of a feedlot for cattle with a capacity of less than 2,001 SCU.	As identified by the Chief Executive Officer.	26.02205	971.50
34	Feedlots - 2,001 - 5,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 2,001 SCU to 5,000 SCU.	As identified by the Chief Executive Officer.	34.47597	4,184.82
35	Feedlots - 5,001 - 10,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 5,001 SCU to 10,000 SCU.	As identified by the Chief Executive Officer.	34.47597	8,307.20
36	Feedlots - 10,001 - 20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity of 10,001 SCU to 20,000 SCU.	As identified by the Chief Executive Officer.	34.47597	19,444.90
37	Feedlots - >20,000 SCU	Land used for the purposes of a feedlot for cattle with a capacity greater than 20,000 SCU.	As identified by the Chief Executive Officer.	34.47597	35,380.18
38	Extractive – Coal \$0 - \$10,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of \$0 - \$10,000,000: or (b) used or intended to be used for coal mining or coal mining related activities having a value of \$0 - \$10,000,000.	Assessment numbers: <ul style="list-style-type: none"> • 16061-90000-000 • 16090-00000-000 • 16092-00000-000 • 16103-60000-000 and as identified by the Chief Executive Officer.	18.40104	85,648.16
39	Extractive – Coal \$10,000,001 - \$20,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of \$10,000,000 - \$20,000,000: or	Assessment numbers: <ul style="list-style-type: none"> • 15029-60000-000 and as identified by the Chief Executive Officer.	16.90769	185,840.30

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
		(b) used or intended to be used for coal mining or coal mining related activities having a value of \$10,000,000 - \$20,000,000.			
40	Extractive – Coal >\$20,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for the extraction of coal having a value of more than \$20,000,000: or (b) used or intended to be used for coal mining or coal mining related activities having a value of more than \$20,000,000.	Assessment number: • 16102-00000-000 • 16729-00000-000 and as identified by the Chief Executive Officer.	8.90254	256,944.42
41	Extractive - Other	Land used for mining and extractive industry activities other than: - (a) coal mining and its associated activities; and (b) gas or oil extraction and its associated activities.	Land with land use code 40 and as identified by the Chief Executive Officer.	5.40225	17,103.08
42	Extractive - Quarries	Land used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning materials from the earth.	Assessment numbers: • 14030-50000-000 • 15898-10000-000 • 15948-21000-000 • 16276-00000-000 • 16287-10000-000 and as identified by the Chief Executive Officer.	7.39453	25,483.84
43	Petroleum – 0 to 1000 hectares	Land with an area of 1,000 hectares or less, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety) Act 2004</i> for the extraction of gas; or	Land with land use code 40 and as identified by the Chief Executive Officer.	269.28568	20,073.98

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
		(b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.			
44	Petroleum - >1000 hectares	Land with an area of 1,001 to 10,000 hectares, which is: - (a) a petroleum lease issued pursuant to the <i>Petroleum Act 1923</i> or <i>Petroleum and Gas (Production and Safety) Act 2004</i> for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing, or transportation of gas, such as water storage or pipelines.	Land with land use code 40 and as identified by the Chief Executive Officer.	136.20662	69,701.36
45	Coal Fired Power Station	Land used, or intended to be used in whole or in part for: (a) the generation of electricity by coal fired power station; or (b) transmission of electricity from a coal fired power station; or	Assessment number: • 14348-00000-000 And as identified by the Chief Executive Officer.	89.27107	634,976.50

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
		any purpose ancillary to or associated with (a) or (b).			
46	Battery Storage 1MW -19 MW capacity	Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing between 1MW to 19MW of power.	As identified by the Chief Executive Officer.	12.4922	6,232.00
47	Battery Storage 20MW -49MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 20MW to 49MW of power.	As identified by the Chief Executive Officer.	10.674	16,916.00
48	Battery Storage 50MW - 99MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 50MW to 99MW of power.	As identified by the Chief Executive Officer.	9.9122	28,935.00
49	Battery Storage 100MW - 199MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing between 100MW to 199MW of power.	As identified by the Chief Executive Officer.	8.3872	59,473.00
50	Battery Storage >200MW capacity	Land used in whole or in part to store electricity by means of on (1) or a cluster of Battery Storage Power Stations that is capable of storing greater than 200MW of power.	As identified by the Chief Executive Officer.	7.6244	100,647.00
51	Wind Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	17,156.00

Column 1 Category Number	Column 2 Category Name (Section 81)	Column 3 Description (Section 81)	Column 4 Identification (Sections 81(4) and 81(5))	Column 5 Rate (Cents in the \$)	Column 6 Minimum Differential General Rate
52	Wind Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	40,029.50
53	Wind Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	74,341.00
54	Wind Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Wind Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	125,808.00
55	Solar Farm 1MW – 49MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 1 MW to 49 MW.	As identified by the Chief Executive Officer.	10.674	34,312.00
56	Solar Farm 50MW – 99MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 50 MW to 99 MW.	As identified by the Chief Executive Officer.	9.9122	80,059.00
57	Solar Farm 100MW – 199MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity between 100 MW to 199 MW.	As identified by the Chief Executive Officer.	8.3872	148,682.00
58	Solar Farm - > 200 MW capacity	Land used or intended for use, in whole or in part as a Solar Farm with an output capacity exceeding 200 MW.	As identified by the Chief Executive Officer.	7.6244	251,616.00

(d) That pursuant to Section 116 of the Local Government Regulation 2012, the amount of the differential general rate to be levied for the 2024/2025 financial year on the categories of land identified in Column 1 and 2 of the table below, be limited to an amount no more than an amount equal to the amount of general rate levied on that land in the previous financial year increased by the percentage identified in Column 3 of the table below:

Column 1 Category Number	Column 2 Category Name	Column 3 Percentage increase (i.e., "the cap")
1	Biloela Town – Residential	15%
2	Moura Town – Residential	15%
3	Other Towns - Residential	15%
4	Taroom Town – Residential	15%
5	Rural Residential	15%
7	Biloela Town - Multiple Dwelling	20%
11	Barracks & Quarters - <251	20%
13	Biloela Town –Other	15%
15	Other Towns –Other	20%
16	Taroom Town – Other	20%
19	Industrial <= \$100,000	10%
22	Other	25%
25	Rural 1 - \$0 - \$600,000	10%
26	Rural 2 - >\$600,000	8%
28	Taroom Rural 1- \$0 - \$1,000,000	20%
30	Taroom Rural 3 - >\$2,800,001	20%
31	Bauhinia Rural	15%
32	Pump Sites	30%
33	Feedlot <2001SCU	30%

Moved: Cr Burling

Seconded: Cr Jensen

Carried

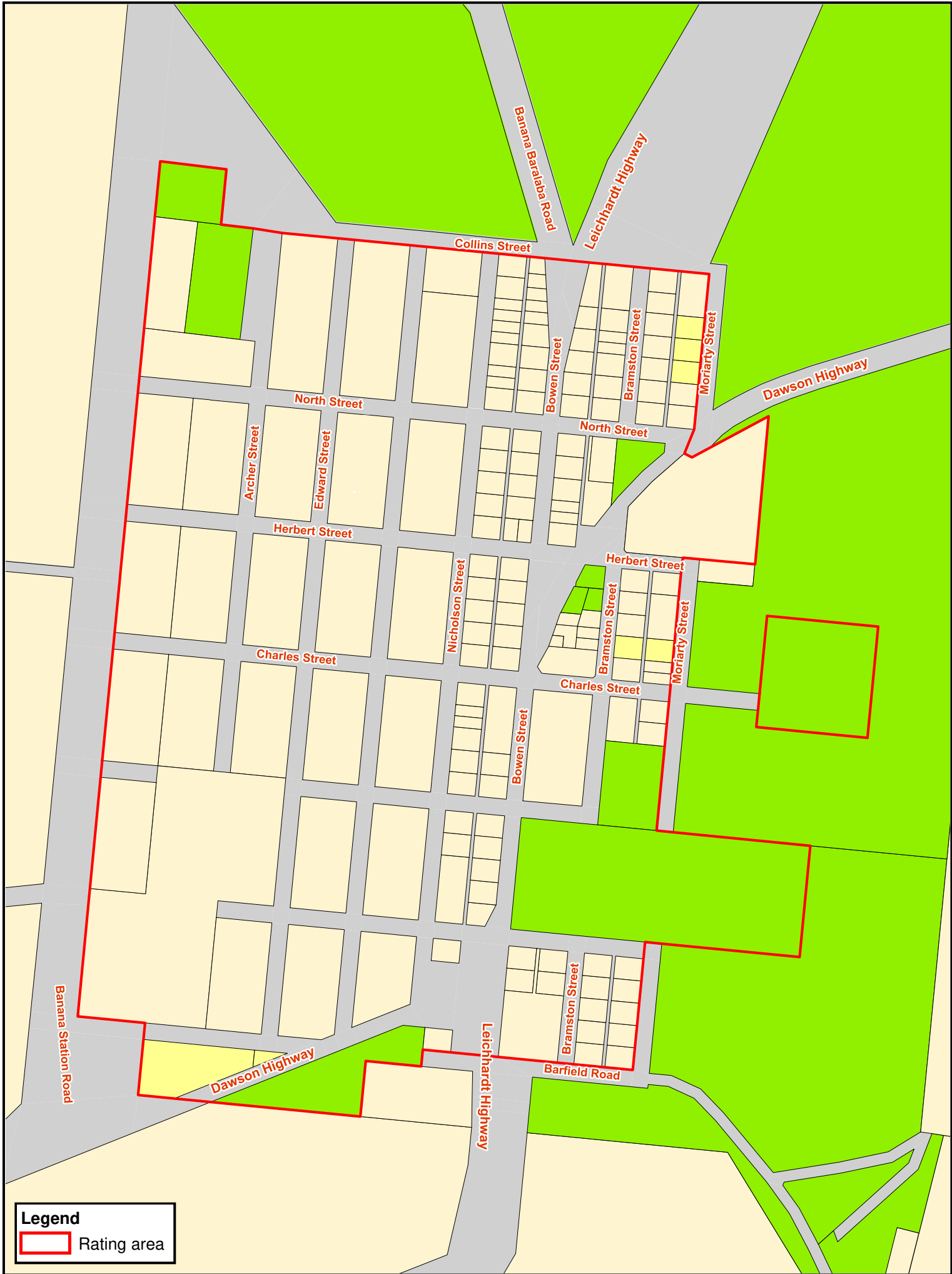
Summary:

Under Section 81 of the *Local Government Regulation* 2012, before a local government levies differential general rates it must decide the different categories of rateable land in the local government area.

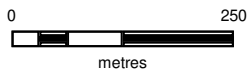
The resolution must state: -

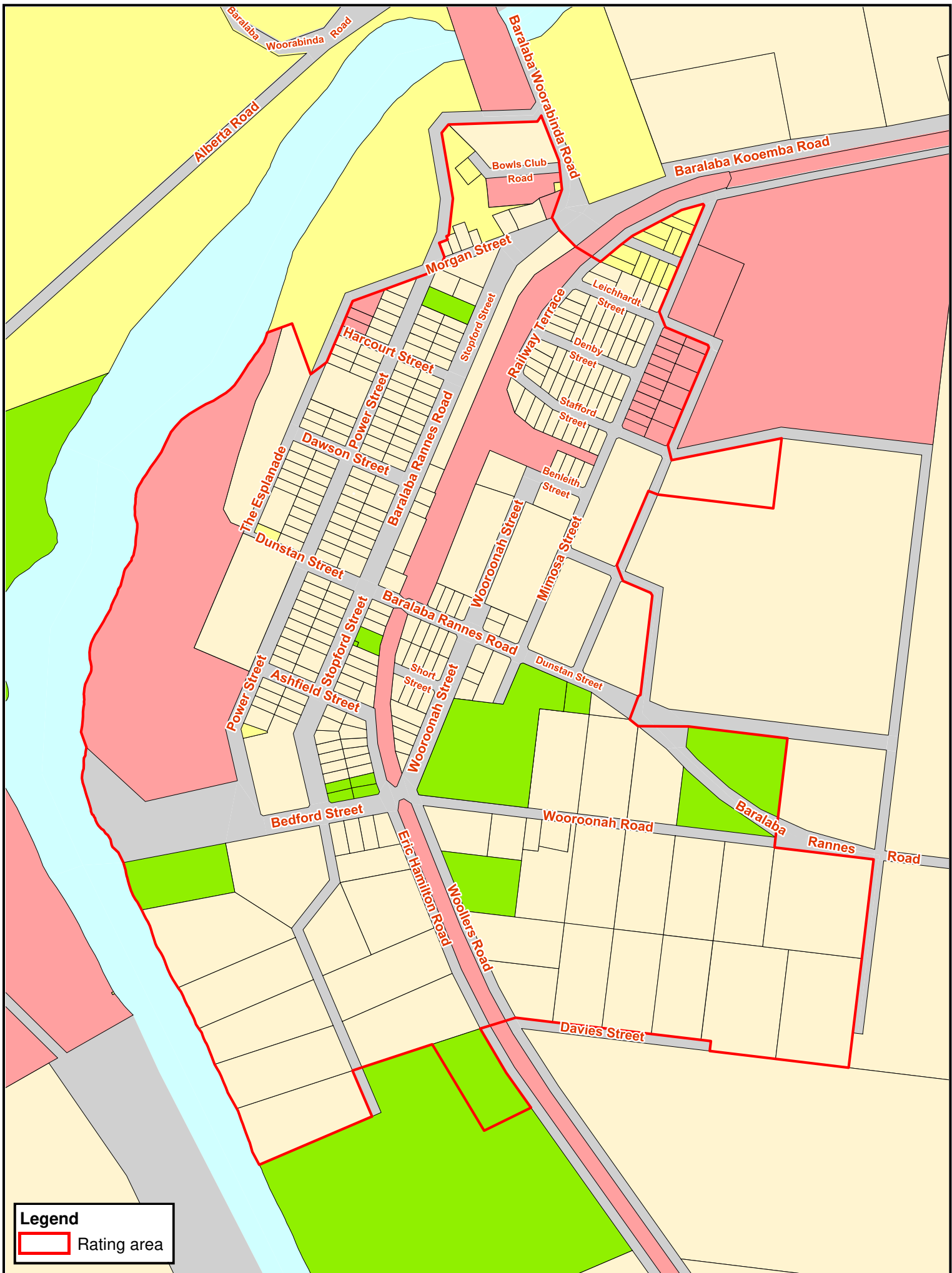
- (a) the rating categories of rateable land in the local government area; and
- (b) a description of each of the rating categories.

After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs. The local government may do so in any way it considers appropriate.



BANANA RATING AREA





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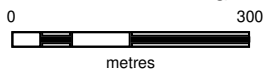
Rating area

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Horizontal Datum: Geocentric Datum of Australia 1994
Grid: Map Grid of Australia, Zone 56

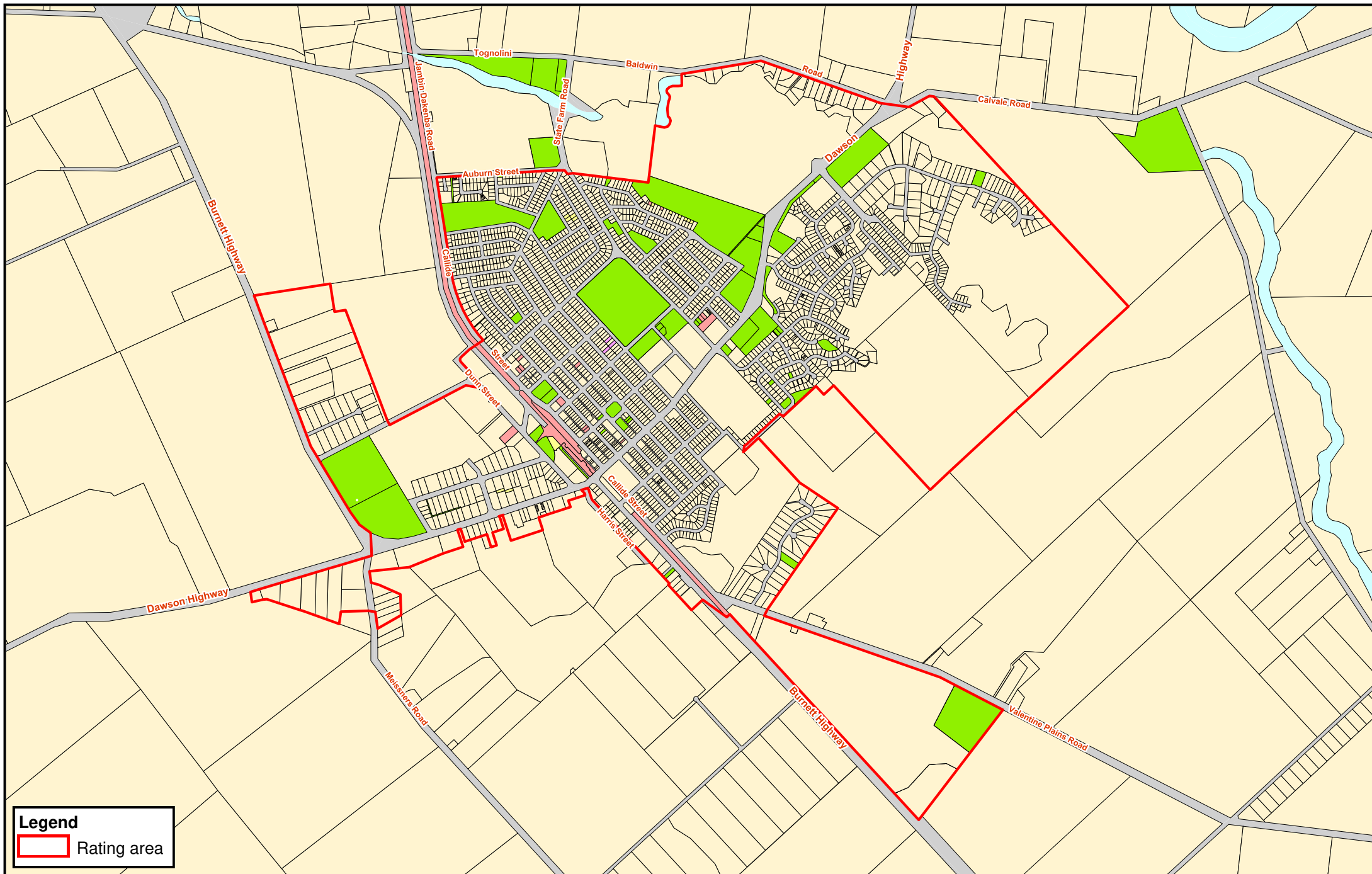


BARALABA RATING AREA



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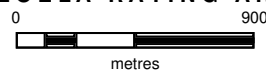
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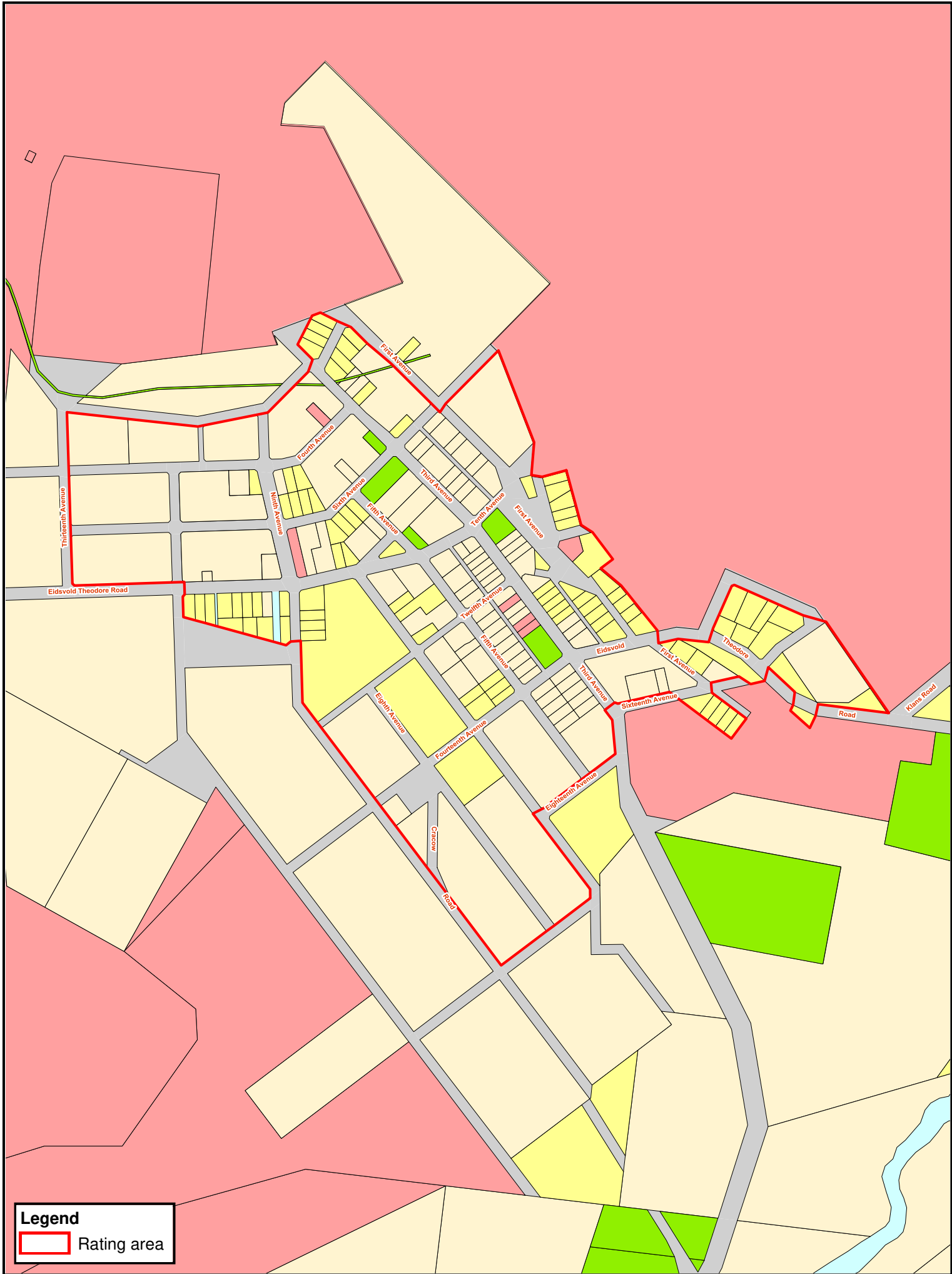


BILOELA RATING AREA



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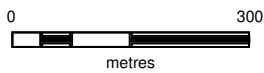


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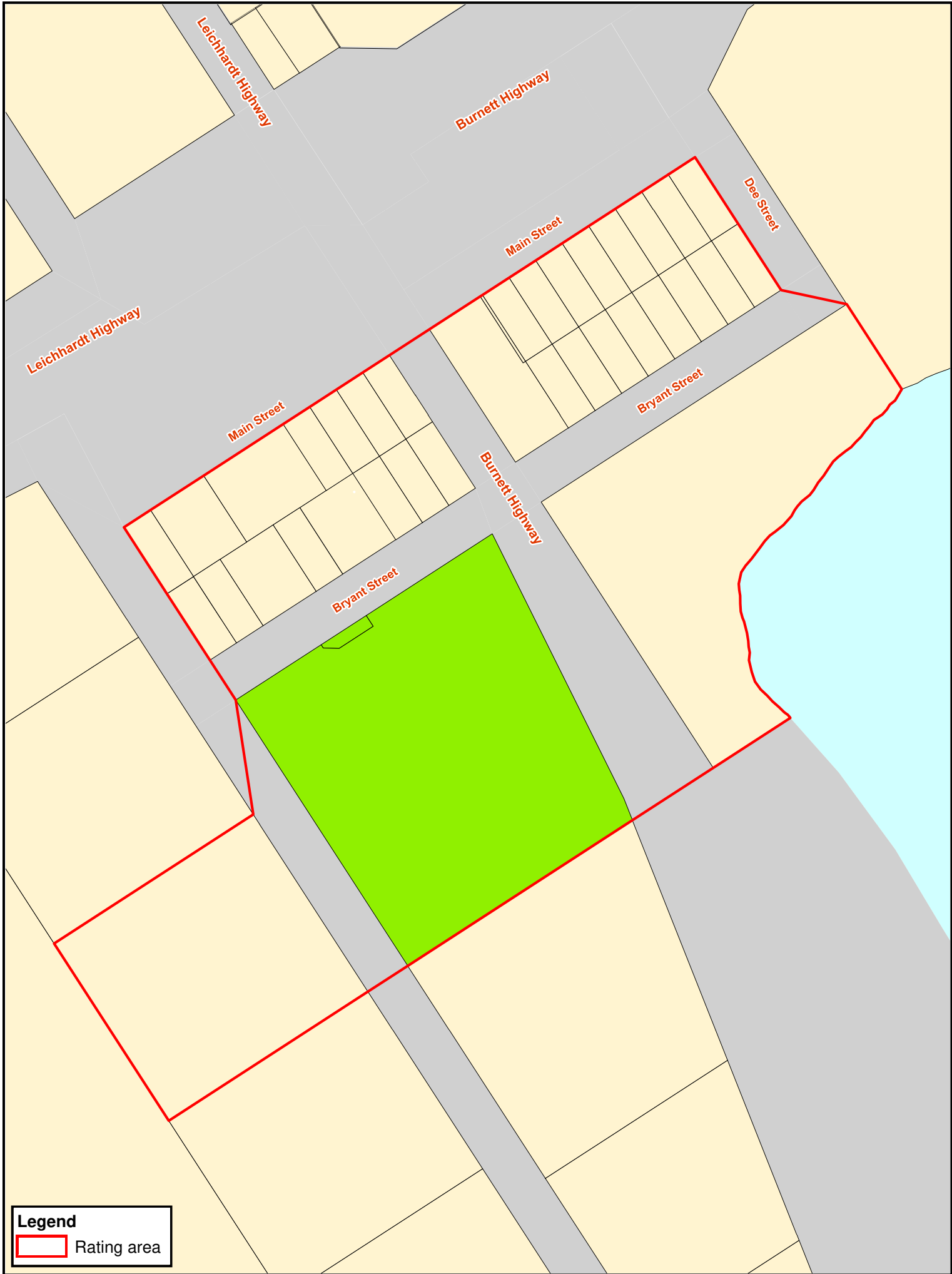
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CRACOW RATING AREA



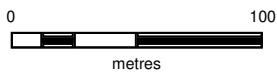
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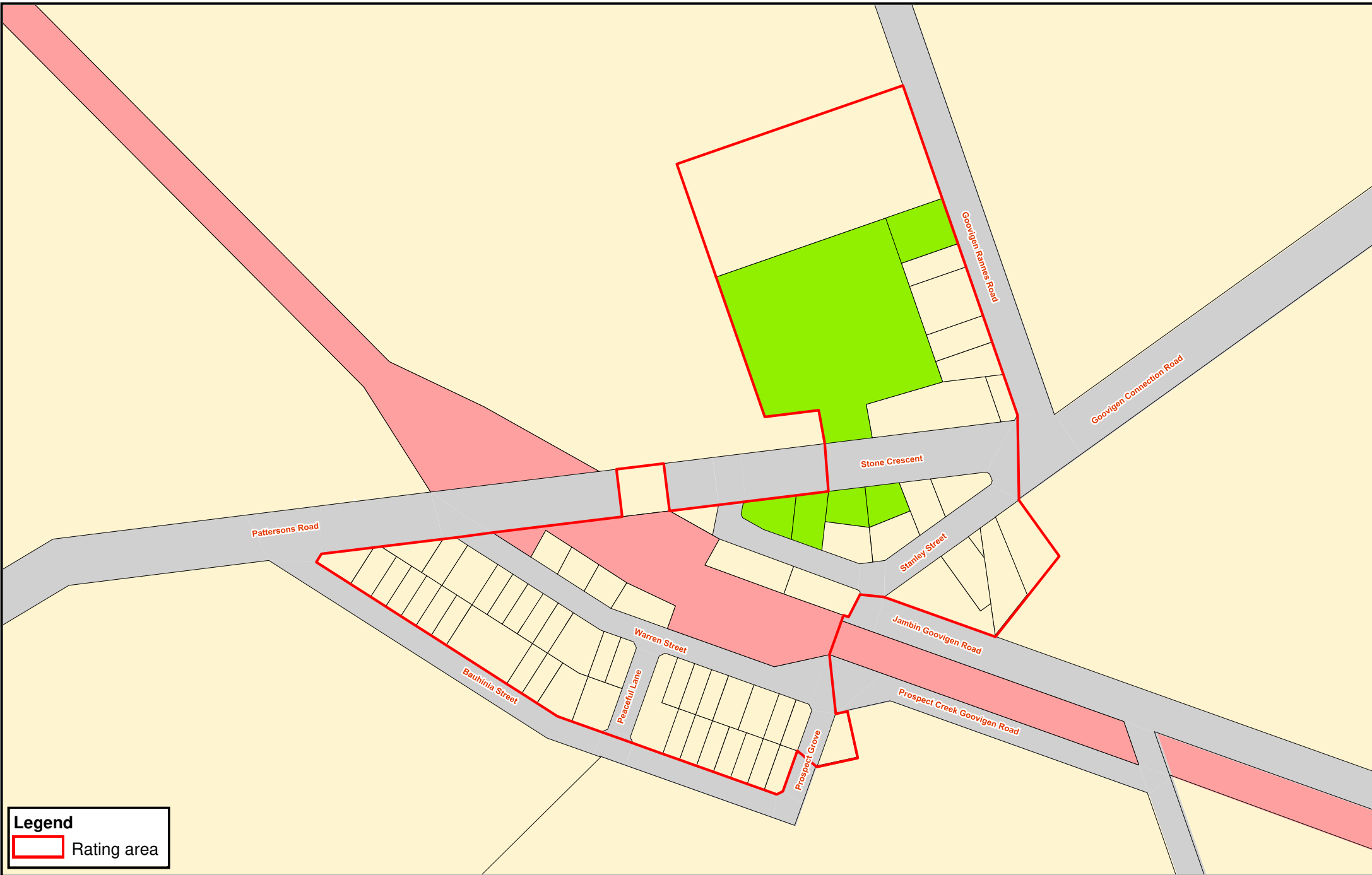


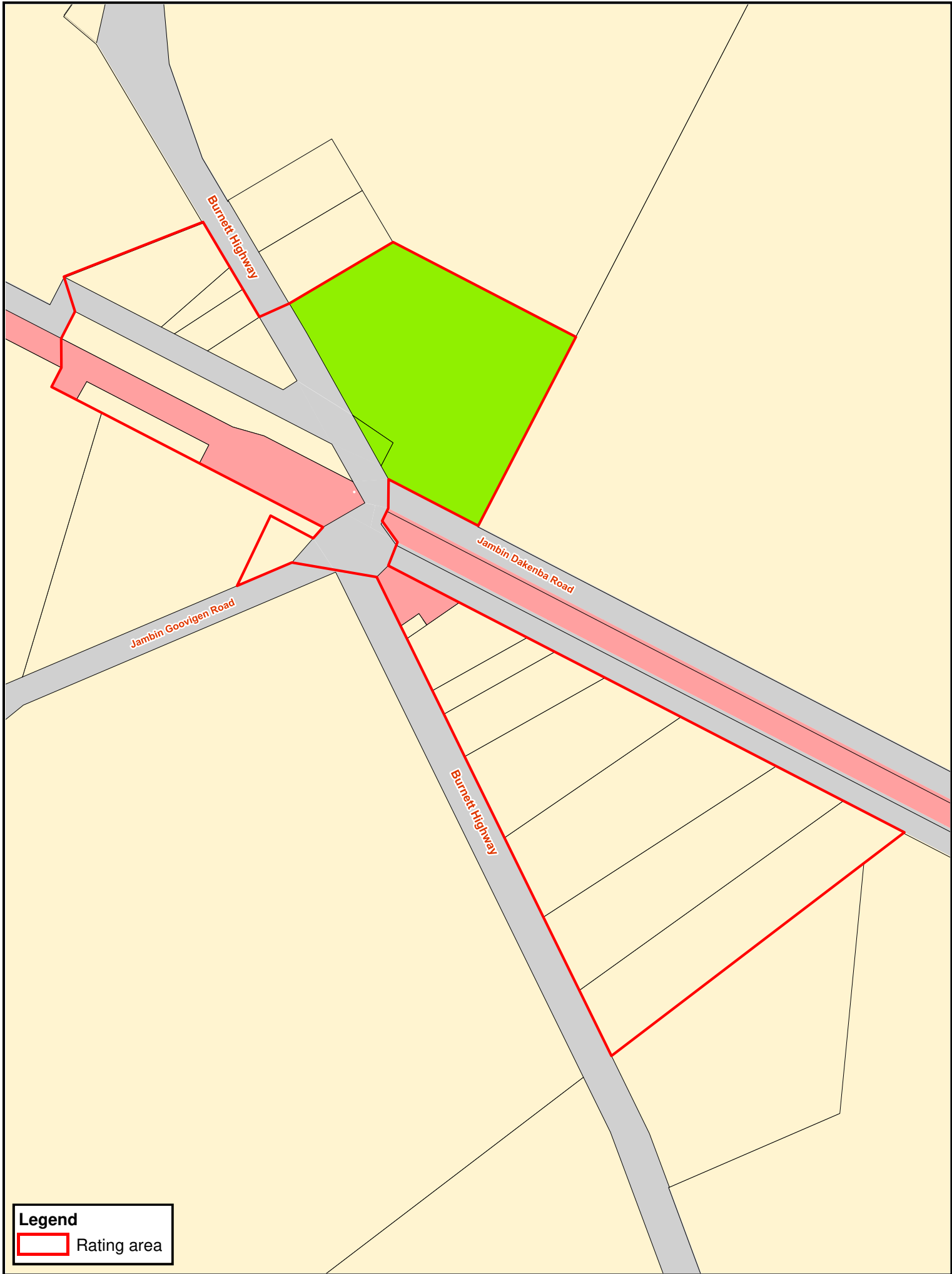
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DULULU RATING AREA







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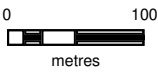
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JAMBIN RATING AREA

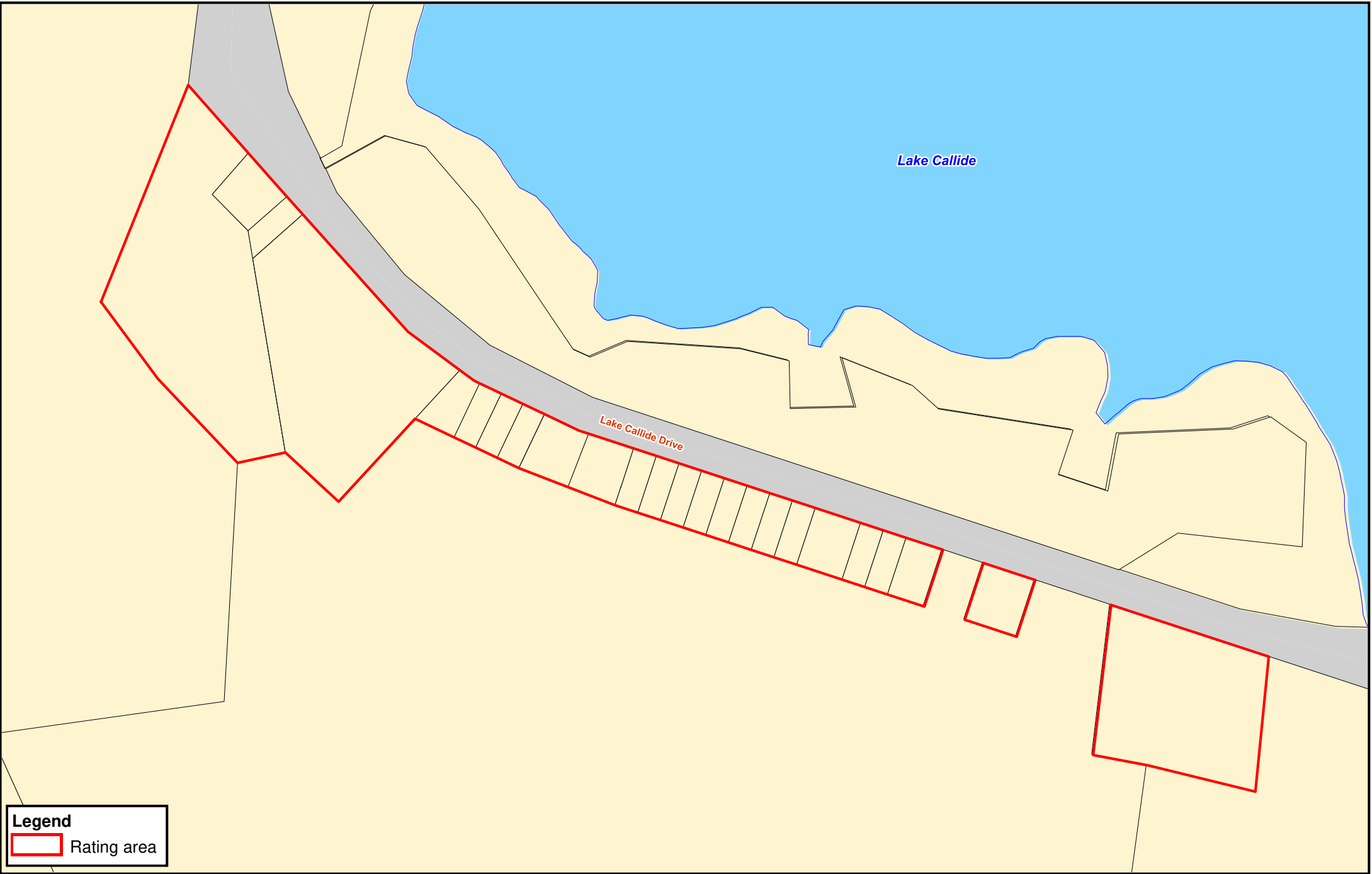


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Current as of 30 May 2019



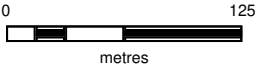
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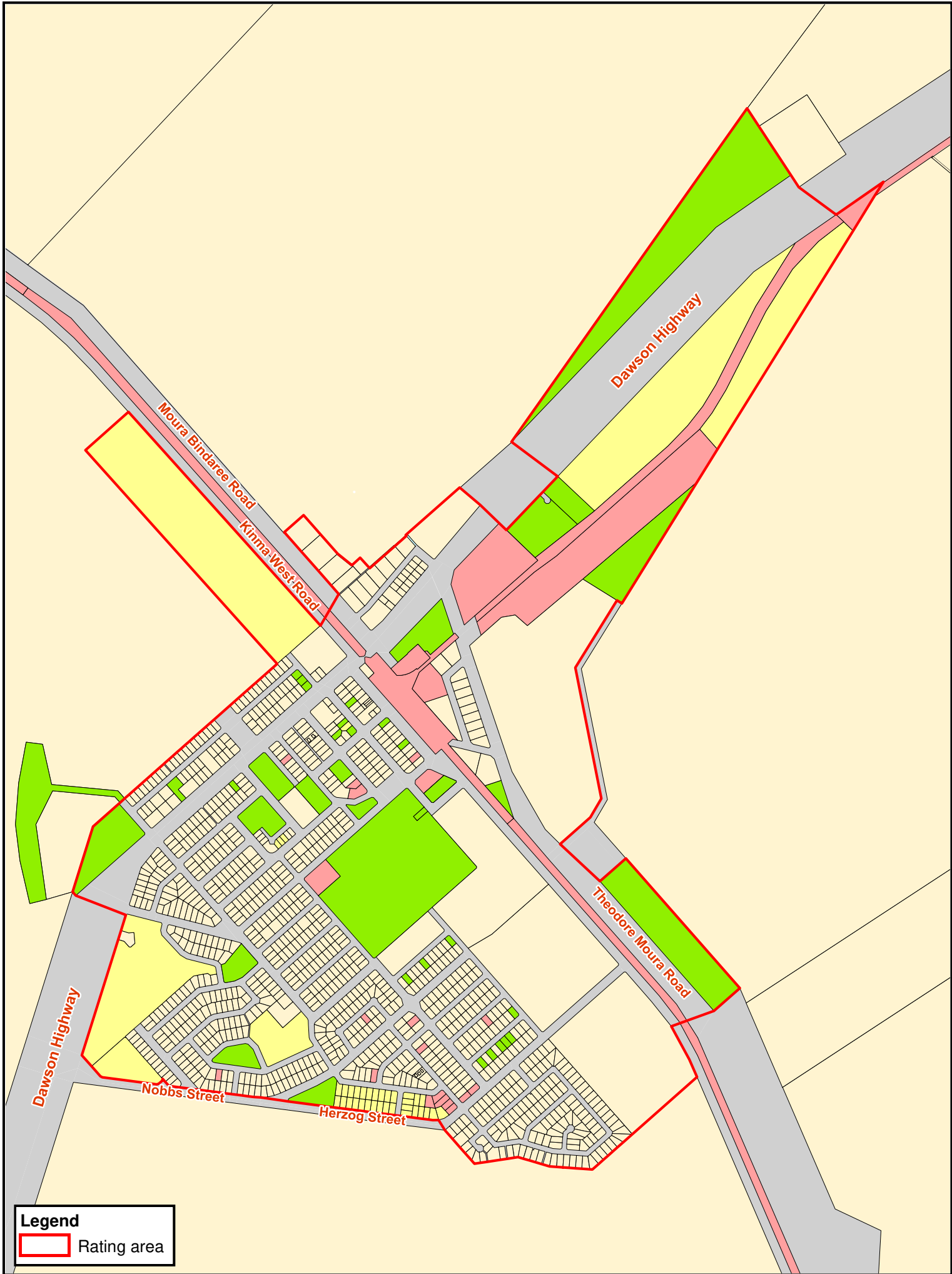


LAKE CALLIDE RATING AREA



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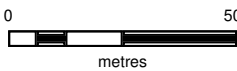
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Map Projection: Universal Transverse Mercator
 Horizontal Datum: Geocentric Datum of Australia 1994
 Grid: Map Grid of Australia, Zone 56



MOURA RATING AREA

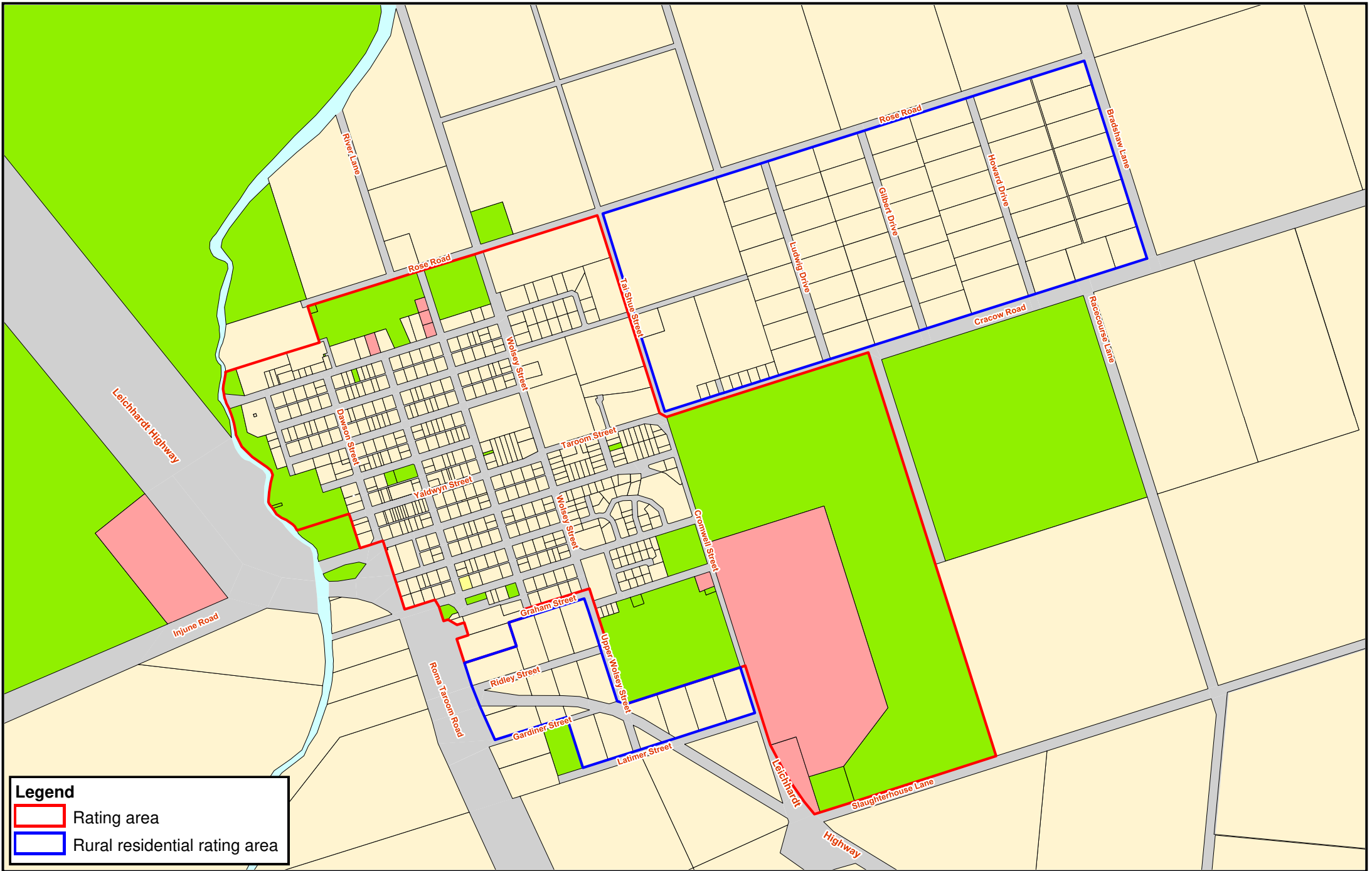


Scale 1:16500 @ A4

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Current as of 30 May 2019



Legend

- Rating area
- Rural residential rating area

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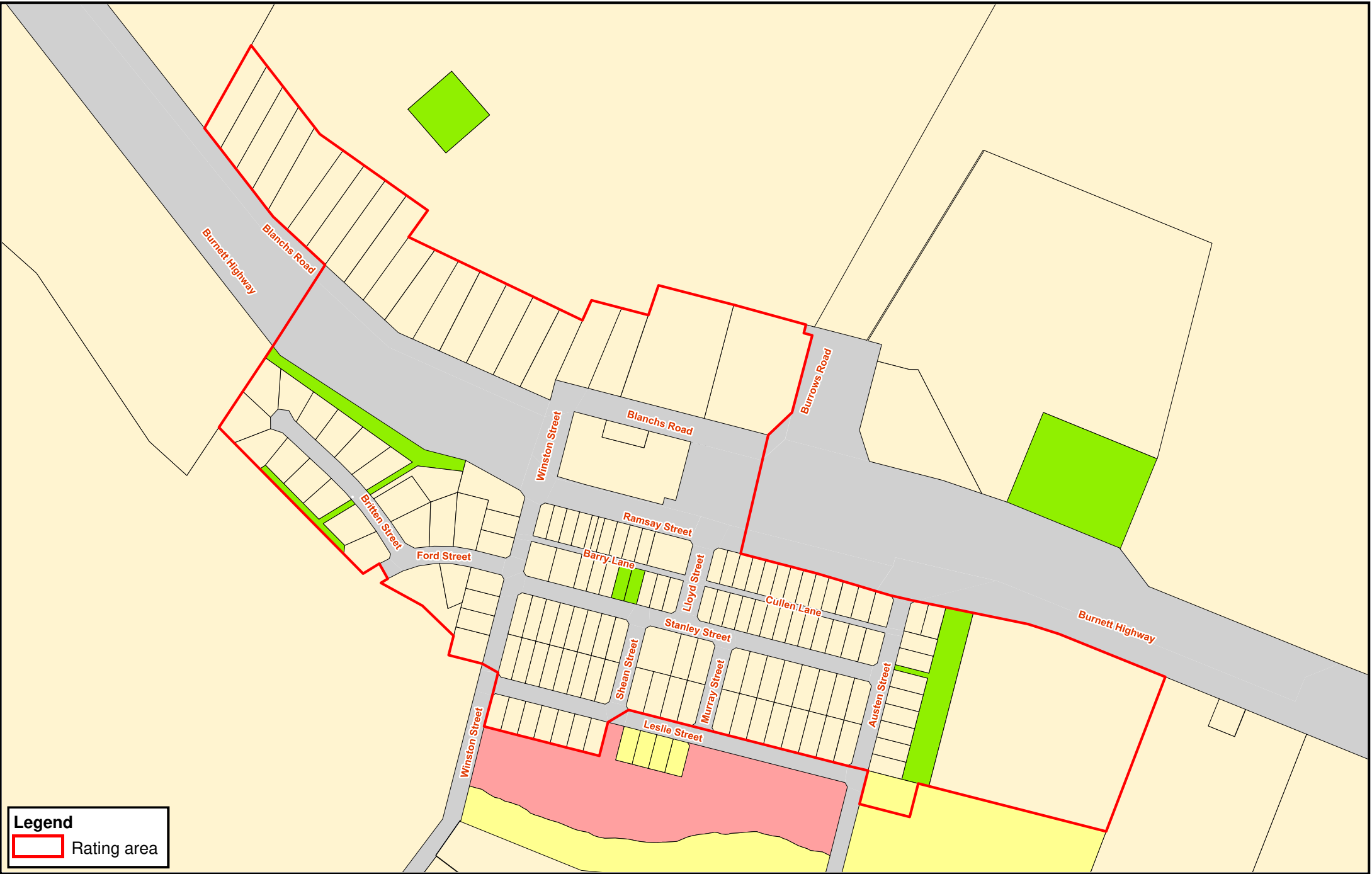


TAROOM RATING AREAS



Scale 1:18000 @ A4

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Current as of 30 May 2019



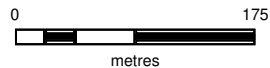
Legend
 Rating area

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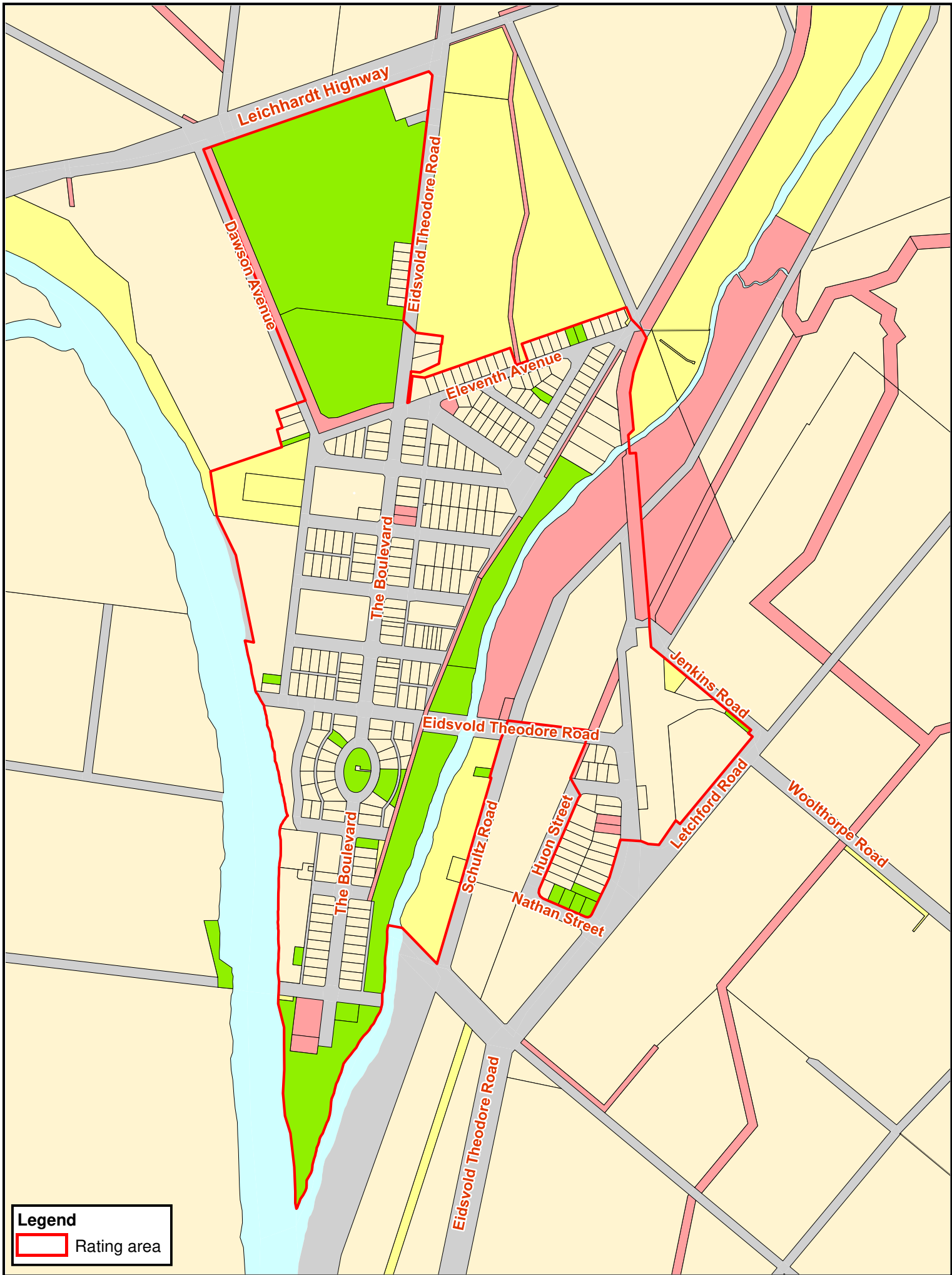


THANGOOL RATING AREA

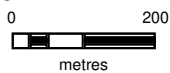


Scale 1:5500 @ A4

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 Current as of 30 May 2019

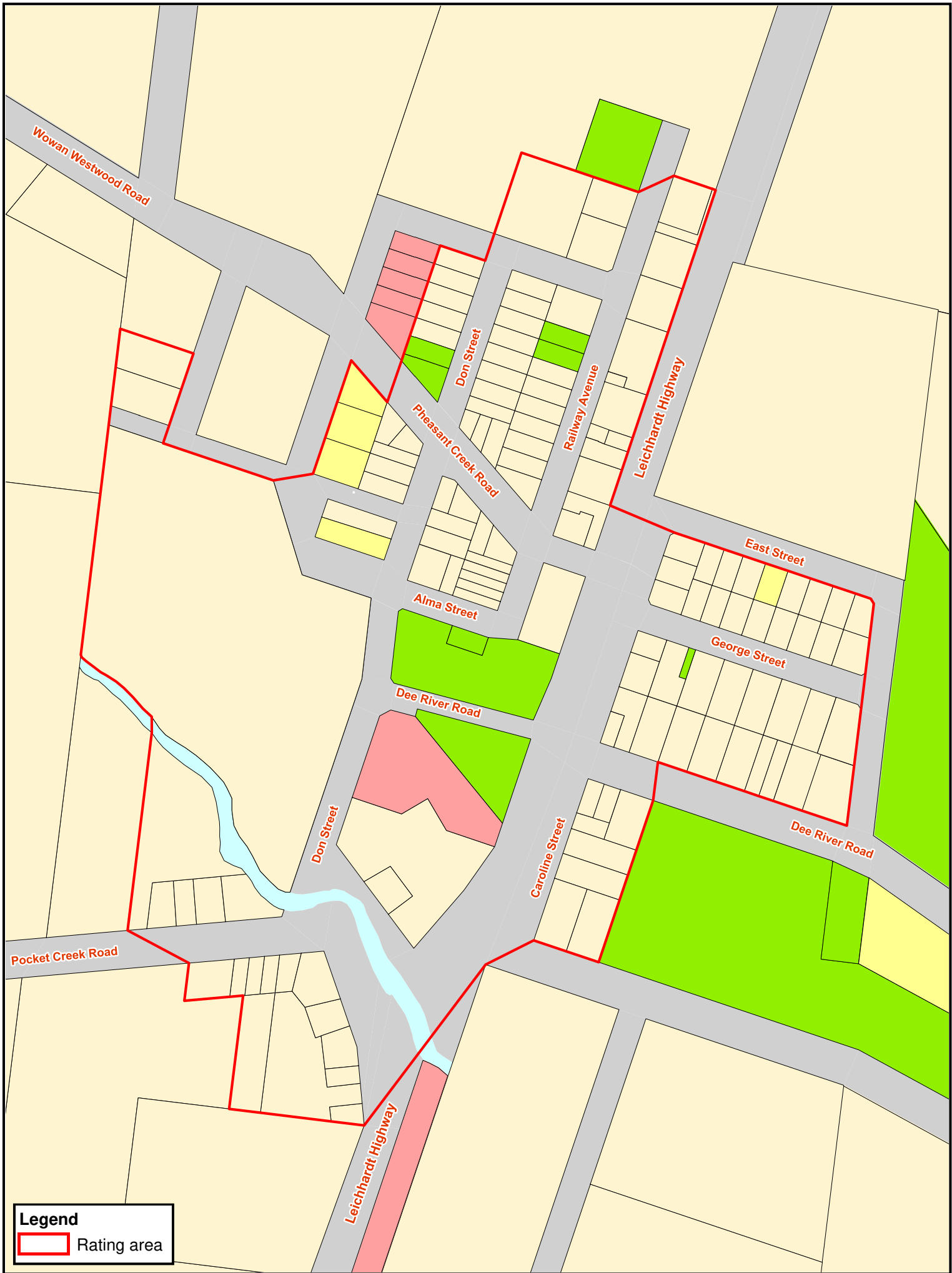


THEODORE RATING AREA



Scale 1:10500 @ A4

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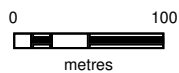
Legend
 Rating area

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Map Projection: Universal Transverse Mercator
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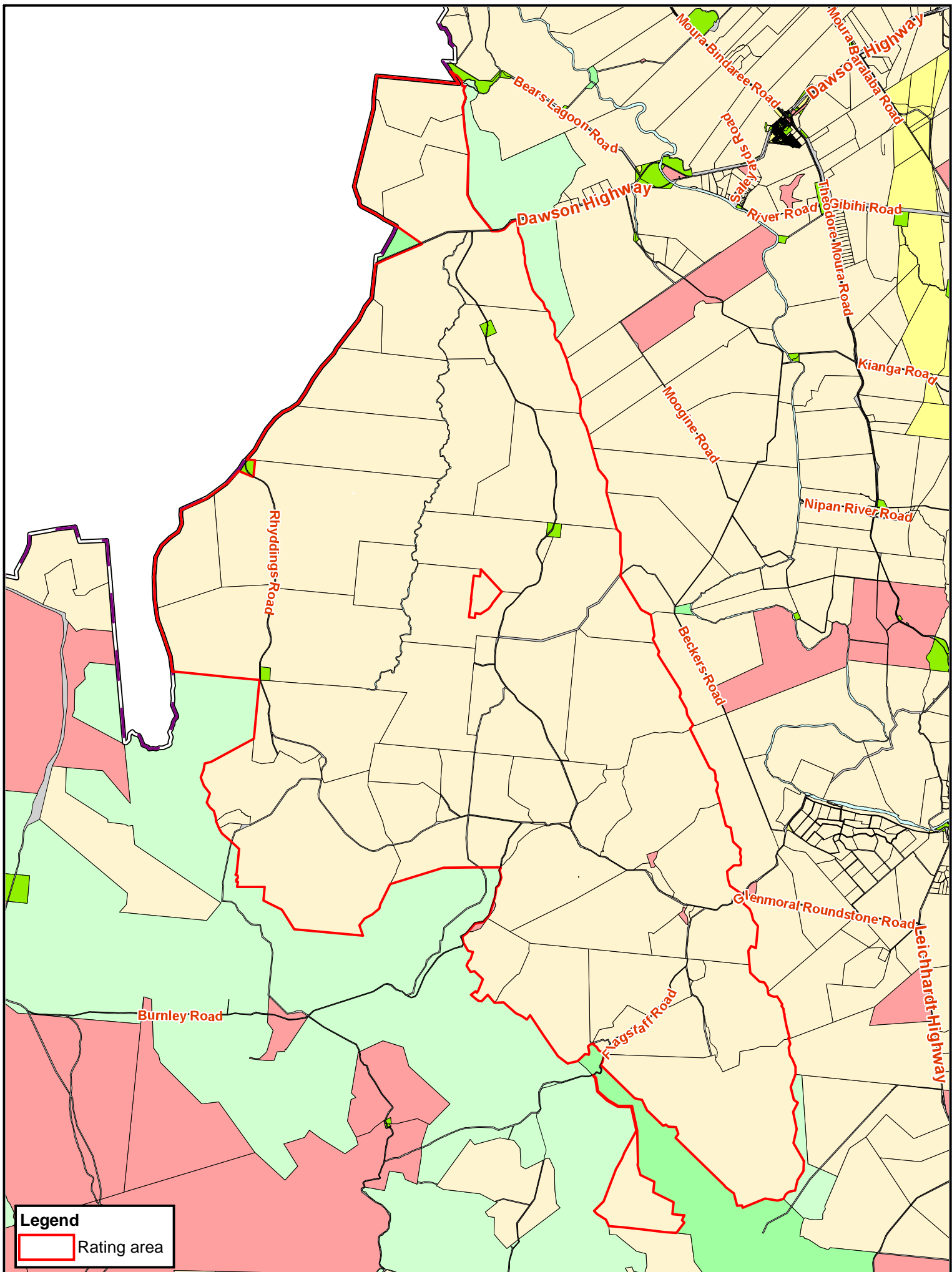


WOWAN RATING AREA



Scale 1:5000 @ A4

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Legend

Rating area

8.1.9 SPECIAL CHARGES – RURAL FIRE BRIGADE LEVIES

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Rural Fire Brigade Maps
Minute No: OM006059

Resolution:

Special Charge – 2024/2025 Banana No.1 Rural Fire Brigade Levy

Pursuant to Section 94 of the Local Government Act and Section 94 of the Local Government Regulation 2012, Council make and levy a special charge (to be known as the "Banana No.1 Rural Fire Brigade Levy") of \$30.00 on all rateable land within the Banana No.1 Rural Fire Brigade area to fund the ongoing operation and maintenance of the Banana No.1 Rural Fire Brigade.

The overall plan for the Banana No.1 Rural Fire Brigade Levy is as follows:

- a) The rateable land to which the levy applies is all land located in the Banana No.1 Rural Fire Brigade area as delineated on the attached map.*
- b) The service, facility, or activity for which the plan is made is the ongoing operation and maintenance of the Banana No.1 Rural Fire Brigade, which provides fire-fighting services to an area which is not serviced by an urban fire brigade.*
- c) The time for implementing the overall plan is 1 year.*
- d) The estimated cost of implementing the overall plan is \$3,780.00.*

The rateable land to be levied with the special charge specially benefits from the operation of the Banana No.1 Rural Fire Brigade because it would not be otherwise serviced by fire-fighting services without Council providing on-going funding for the service.

Special Charge – 2024/2025 Dululu Rural Fire Brigade Levy

Pursuant to Section 94 of the Local Government Act 2009 and Section 94 of the Local Government Regulation 2012, Council make and levy a special charge (to be known as the "Dululu Rural Fire Brigade Levy") of \$25.00 on all rateable land within the Dululu Rural Fire Brigade area to fund the ongoing operation and maintenance of the Dululu Rural Fire Brigade.

The overall plan for the Dululu Rural Fire Brigade Levy is as follows:

- a) The rateable land to which the levy applies is all land located in the Dululu Rural Fire Brigade area as delineated on the attached map.*
- b) The service, facility, or activity for which the plan is made is the ongoing operation and maintenance of the Dululu Rural Fire Brigade, which provides fire-fighting services to an area which is not serviced by an urban fire brigade.*
- c) The time for implementing the overall plan is 1 year.*
- d) The estimated cost of implementing the overall plan is \$2,400.00.*

The rateable land to be levied with the special charge specially benefits from the operation of the Dululu Rural Fire Brigade because it would not be otherwise serviced by fire-fighting services without Council providing on-going funding for the service.

Special Charge – 2024/2025 Valentine Plains Rural Fire Brigade Levy

Pursuant to Section 94 of the Local Government Act and Section 94 of the Local Government Regulation 2012, Council make and levy a special charge (to be known as the "Valentine Plains Rural Fire Brigade Levy") of \$35.00 on all rateable land within the Valentine Plains Rural Fire Brigade area to fund the ongoing operation and maintenance of the Valentine Plains Rural Fire Brigade.

The overall plan for the Valentine Plains Rural Fire Brigade Levy is as follows:

- a) The rateable land to which the levy applies is all land located in the Valentine Plains Rural Fire Brigade area as delineated on the attached map.*
- b) The service, facility, or activity for which the plan is made is the ongoing operation and maintenance of the Valentine Plains Rural Fire Brigade, which provides fire-fighting services to an area which is not serviced by an urban fire brigade.*
- c) The time for implementing the overall plan is 1 year.*
- d) The estimated cost of implementing the overall plan is \$5,495.00.*

The rateable land to be levied with the special charge specially benefits from the operation of the Valentine Plains Rural Fire Brigade because it would not be otherwise serviced by fire-fighting services without Council providing on-going funding for the service.

Special Charge – 2024/2025 Willawa Rural Fire Brigade Levy

Pursuant to Section 94 of the Local Government Act and Section 94 of the Local Government Regulation 2012, Council make and levy a special charge (to be known as the "Willawa Rural Fire Brigade Levy") of \$30.00 on all rateable land within the Willawa Rural Fire Brigade area to fund the ongoing operation and maintenance of the Willawa Rural Fire Brigade.

The overall plan for the Willawa Rural Fire Brigade Levy is as follows:

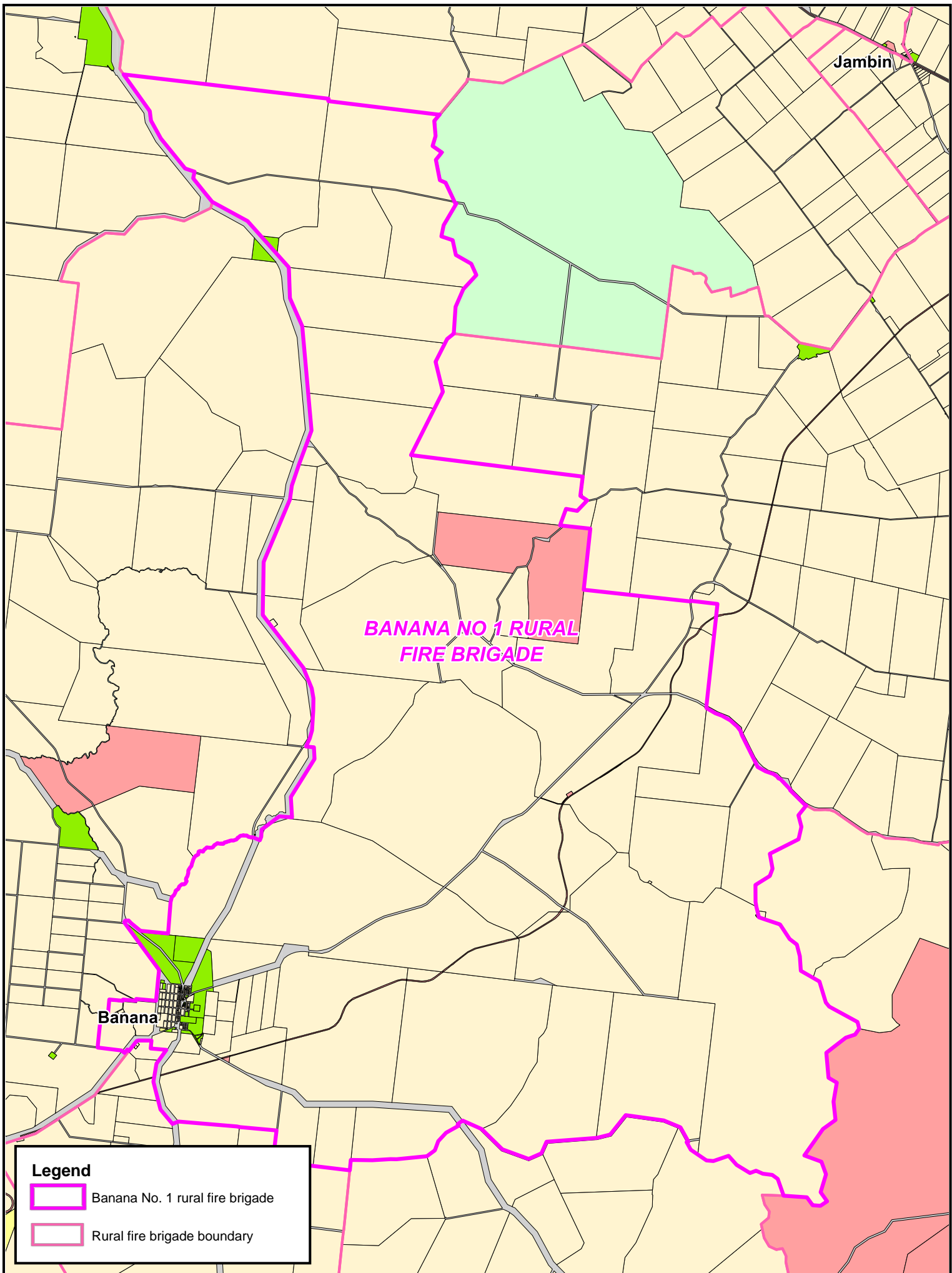
- a) The rateable land to which the levy applies is all land located in the Willawa Rural Fire Brigade area as delineated on the attached map.*
- b) The service, facility, or activity for which the plan is made is the ongoing operation and maintenance of the Willawa Rural Fire Brigade, which provides fire-fighting services to an area which is not serviced by an urban fire brigade.*
- c) The time for implementing the overall plan is 1 year.*
- d) The estimated cost of implementing the overall plan is \$3,300.*

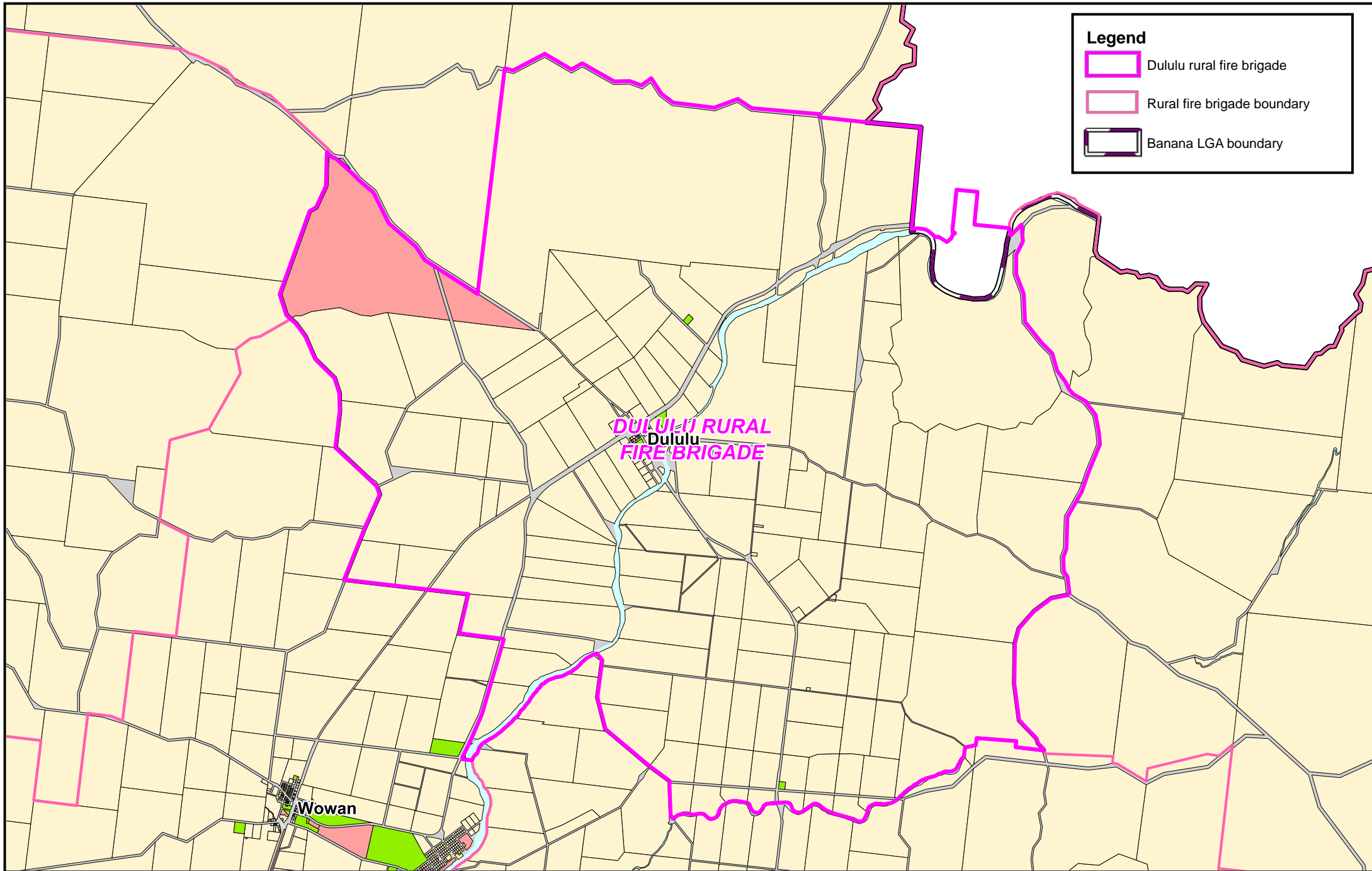
The rateable land to be levied with the special charge specially benefits from the operation of the Willawa Rural Fire Brigade because it would not be otherwise serviced by fire-fighting services without Council providing on-going funding for the service.

Moved: Cr Casey

Seconded: Cr Jensen

Carried

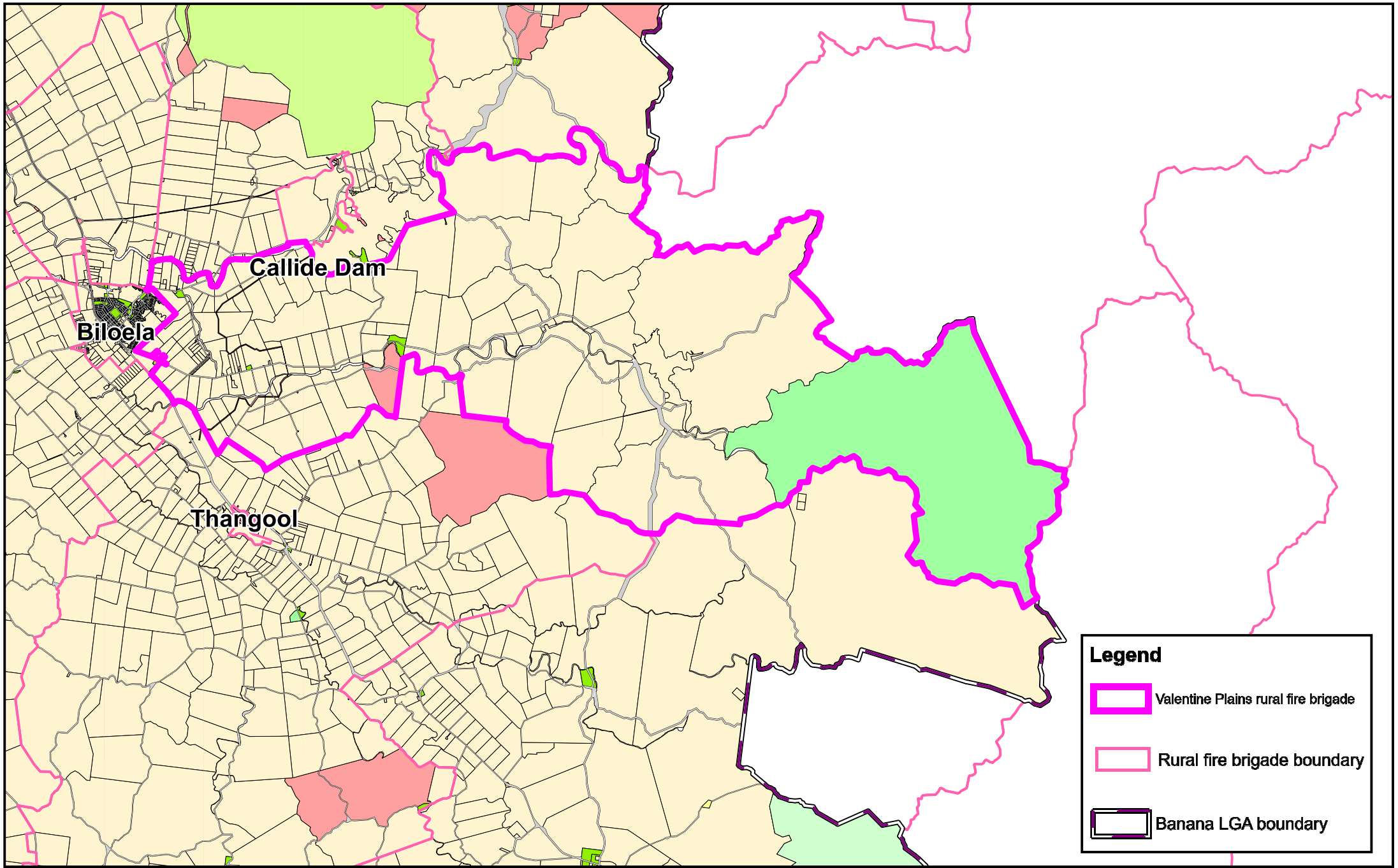




DULULU RURAL FIRE BRIGADE



Scale 1:90000 @ A4






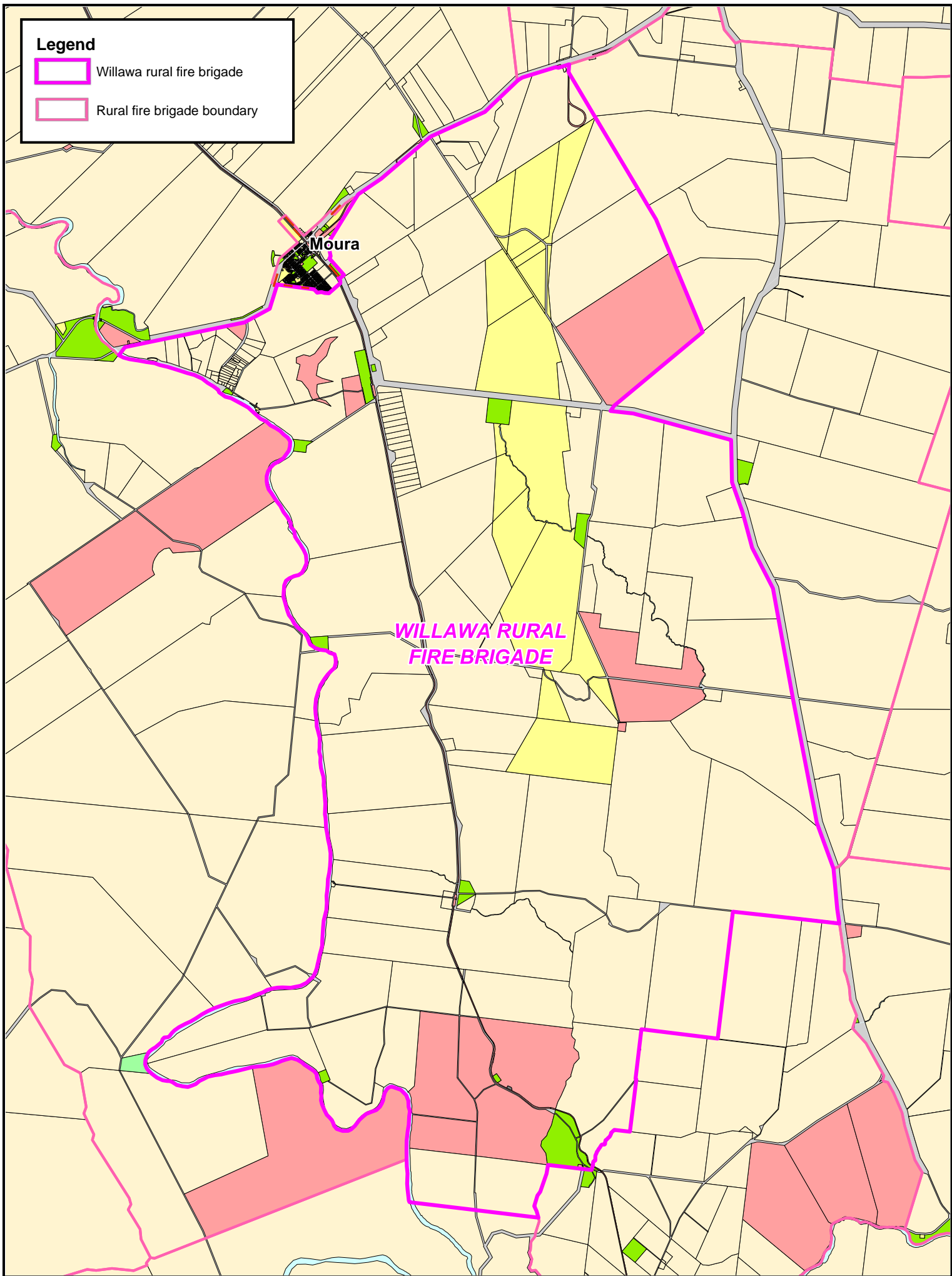
VALENTINE PLAINS RURAL FIRE BRIGADE

5km 0 5 10km

Scale: 1:300,000

Legend

-  Valentine Plains rural fire brigade
-  Rural fire brigade boundary
-  Banana LGA boundary



Legend

- Willawa rural fire brigade
- Rural fire brigade boundary

Moura

**WILLAWA RURAL
FIRE-BRIGADE**



WILLAWA RURAL FIRE BRIGADE



kilometers

Scale 1:165000 @ A4

8.1.10 SEPARATE CHARGE - ENVIRONMENTAL LEVY

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006060

Resolution:

That pursuant to Section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, Council make and levy a utility charge, (to be known as the “Environmental Levy”), in the sum of \$146.42 per rateable assessment, to be levied equally on all rateable land in the region for the purposes of defraying the cost of Council’s Shire Wide Waste Strategy.

Moved: Cr Leo

Seconded: Cr Casey

Carried

Report

A utility charge will be made and levied equally on all rateable land within the Shire to assist in defraying the cost of Council’s Shire Wide Waste Strategy (which strategy incorporates the operation of landfill sites throughout the Shire, undertaking consequential environmental initiatives for the purpose of environmental protection, sustainability and conservation and the introduction of a recycling program).

8.1.11 WASTE COLLECTION (MOBILE GARBAGE BIN) UTILITY CHARGE

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006061

Resolution:

That pursuant to Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council make and levy a Waste Collection (Mobile Garbage Bin) utility charge, for the supply of waste collection services by the Council, as follows:

<i>Township</i>	<i>Service Type</i>	<i>Rateable per collection service p.a</i>	<i>Non-Rateable per collection service p.a</i>
<i>Banana Baralaba Biloela Callide Dam Dululu Goovigen Jambin Moura Taroom Thangool Theodore Wowan</i>	<i>Residential</i>	<i>\$482.14</i>	<i>\$628.56</i>
	<i>Non-Residential</i>	<i>\$658.12</i>	<i>\$804.54</i>

Where “Residential service” means:

- One (1) Waste Collection (Mobile Garbage Bin) charge per single unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection.*
- One (1) Waste Collection (Mobile Garbage Bin) charge per unit in a multiple unit dwelling located on the property assessment for one (1) weekly garbage collection and one (1) fortnightly cardboard recycling collection.*

and

“Non-Residential service” means:

- All other property assessments (excluding vacant property assessments) are charged a minimum of one (1) Waste Collection (Mobile Garbage Bin) charge and one (1) fortnightly cardboard recycling collection, depending on the level of service provided.*

Moved: Cr Bailey

Seconded: Cr Burling

Carried

8.1.12 SEWERAGE UTILITY CHARGES

Date: 26 June 2026
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006062

Resolution:

That pursuant to Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

Charge	Charges – Per Connection or Vacant Lot, Per Annum			
	Theodore	Moura	Biloela	Taroom
Vacant Allotment of Land or First WC/Urinal Connection	\$873.40	\$831.42	\$831.42	\$831.42
Additional WC/Urinal Connection	\$655.06	\$623.58	\$623.58	\$623.58

Moved: Cr Leo

Seconded: Cr Casey

Carried

8.1.13 WATER UTILITY CHARGES – BANANA, BARALABA, BILOELA, CALLIDE DAM, GOOVIGEN, MOURA, TAROOM, THANGOOL, THEODORE, WOWAN

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Schedules of Access and Water Consumption Charges for Two-Part Tariff Water Schemes
Minute No: OM006063

Resolution:

- (a) *That pursuant to Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council make and levy water utility access charges and water utility consumption charges, for the supply of water services by the Council to all water areas (excluding the Cracow Water Area and the Baralaba and Taroom Raw Water Schemes), in accordance with the “Schedule of Water Access Charges and Water Consumption Charges for Two-Part Tariff Water Schemes”, which is attached to and forms part of these minutes.*
- (b) *For the purpose of water consumption charges, these will be based on when the water was consumed – i.e.*
- *water consumed from 1 July 2024 to 31 December 2024 will be charged at the rates applicable to 2024/2025 financial year (read in December 2024/January 2025, billed in February 2025), and*
 - *water consumed from 1 January 2025 to 30 June 2025 will be charged at the rates applicable to 2024/2025 financial year (read in June/July 2025, billed in August 2025).*
- (c) *That 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 two (2) weeks before, and ends two (2) weeks after, the day on which the meter is actually read.*

Moved: Cr Jensen

Seconded: Cr Boyce

Carried

Schedule of Water Access Charges and Water Consumption Charges for Two-Part Tariff Water Schemes - Taroom 2024-2025

WATER ACCESS UNITS	Access Charge Per Unit = \$667.52
Class	Units
Vacant Land with connection within the water service area	1
Vacant Land with water connection outside the water service area	1
Residence, Single Unit Dwelling	1
Dwelling with minor flat (Granny Flat)	1.5
Flats, Duplex, Multi Unit Residential Units	0.75 per flat/residential unit
Dwelling plus business on same allotment	1 plus applicable business charge/s
Boarding Houses, Quarters 1-10 guests	1.5
Boarding Houses, Quarters >10 guests	1.5 Plus 1 unit for each additional 5 guests
Butchers, Bakers, Hairdressers	1.5
Caravan parks 0-10 sites	2
Caravan park >10 sites	2 Plus 1 unit for each additional 5 sites
Churches, Church Halls, CWA Halls	1
Doctors Surgery, Ambulance, Outpatients Centre	1
Golf Clubs, Bowls Clubs	2
Hospital, Aged Persons Home	2.5
Hotels	3
Motels, Cabins 1-10 units	2
Motels, Cabins >10 units	2 plus 1 units for each additional 5 motel units
Offices, Banks, Libraries, Pharmacy, Post Office	1
Council Office	1.5
Polocrosse Grounds	1
Public Halls	3
Public parks, Sports fields not mentioned elsewhere, Cemetery	3
Public Swimming Pools	5
Racecourse	1
Restaurants/café	1.5
Retail Outlets under 50 square metres	1
Retail Outlets 50 square metres or greater, Fruit/Grocery Shops, Newsagents, Stock & Station Agencies (including Warehouse)	1.5
Stock Saleyards	3
Sawmills	3
Schools/Kindergartens/Day Care 1-50 students	2
Schools/Kindergartens/Day Care 51-100 students	2.5
Schools/Kindergartens/Day Care >100 students	3
Service Station, Motor Repairs, Tyre Repairs, Engineering Works, Other Industrial Premises	1.5
Showgrounds	5
Tennis Club	1
Other premises not mentioned above	1
Multi Use premises	Total of applicable units
Premises with additional meters	No extra charge or allocation

CONSUMPTION LIMITS AND CHARGES	
Consumption Tier 1 Limits (KL)	0-600
Consumption Tier 2 Limits (KL)	>600
Consumption Tier 1 Charge (\$ per KL)	1.12
Consumption Tier 2 Charge (\$ per KL)	1.92

Schedule of Water Access Charges and Water Consumption Charges for Two-Part Tariff Water Schemes 2024/2025

WATER ACCESS UNITS		Biloela, Thangool	Callide Dam	Goovigen	Banana	Baralaba	Moura	Theodore	Wowan *
Access Charge per unit		\$871.64	\$893.72	\$827.52	\$915.78	\$937.86	\$915.78	\$915.78	\$639.94
Class	Use								
1	Vacant Land with meter connected	1	1	1	1	1	1	1	1
2	Vacant Land without meter connected	1	1	1	1	1	1	1	1
3	Private dwelling	1	1	1	1	1	1	1	1
4	Flats (per flat)	0.6	0.6	0.5	0.6	0.6	0.5	0.6	0.5
5	Boarding House, Lodging House	2	2	1.5		1.6	2	2	1.5
6	Hospital	30				5.8	6.66	6	
7	Schools (per 100 students - nearest 100)	4	4	4	2	4	4	4	4
8	Convent	2	2					2	
9	Halls Association, Lodge Acc, Rooms	0.5	0.5	0.3	1	0.4	0.5	0.4	0.3
10	Church	0.4	0.4	0.2	0.3	0.3	0.3	0.3	0.2
11	Picture Theatre	1							
12	Sawmill	2							
13	Bowling Club	4				2	2	1	1
14	Hotel	4	4	2	9	2.5	4	6.2	1.3
15	Post Office	0.4	0.4	1	1	0.4	1	0.4	0.3
16	Garage, Service Station	1.5	1.5	1	1.5	1.25	1.5	1.5	1
17	C.W.A Rest Room	0.5	0.5	0.3		0.4	1	0.5	0.3
18	Butchery, Bakery, Hairdressers	1.2	1.2	1		1.25	1.5	1.5	1
19	Cafe, Restaurant	2	2	1		2	1.5	2	1
20	Railway Station	1.5	1.5	1		3	1.5	1.5	1
21	Caravan Park	3	3	2		2	3	3	2
22	Retail Shop, Office, Bank, Warehouse or bulk store	1	1	1		1	1	1	1
	(if building is used for more than one of such purposes - for each purpose)	0.6	0.6	0.5		0.6	0.5	0.6	0.5
23	Motel (per unit)	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.3
24	Any other land, building or other structure whatsoever	1	1	1	1	1	1	1	1
25	Dry Cleaners & Laundry Service	13.34							
26	Blue Nurses Depot	0.4							
27	Moura Services Club						5		
28	Retail Outlet 50 sq metres or greater								
29	As determined by Council resolution specific to the site								
CONSUMPTION LIMITS AND CHARGES									
	Consumption Tier 1 Limits (KL)	0-600	0-600	0-600	0-600	0-600	0-600	0-600	0-600
	Consumption Tier 2 Limits (KL)	>600	>600	>600	>600	>600	>600	>600	>600
	Consumption Tier 1 Charge (\$ per KL)	2.10	2.10	2.77	2.10	2.62	2.10	2.31	2.10
	Consumption Tier 2 Charge (\$ per KL)	2.54	2.54	2.97	2.54	2.91	2.54	2.70	2.54

*Note: Due to water quality constraints and cost of additional treatment, Wowan is a non-potable water supply.

8.1.14 WATER UTILITY CHARGES – CRACOW WATER SCHEME

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006064

Resolution:

- (a) That pursuant to Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council make and levy water utility access charges and water utility consumption charges, for the supply of water services by the Council to the Cracow Water Scheme, as follows:*

Water Access Charges

Land Use	Access Charge
Vacant Land	\$772.36
Private Dwelling	\$772.36
Hotel	\$772.36
Any other building or other structure at the time the application is made for connection	The access charge will be a multiple of the 'private dwelling access charge' with the applicable multiple to be determined by Council resolution

Water Consumption Charges

Water Supply	Consumption Tiers		Consumption Charge
	Tier	Tier Limits (KL)	Tier Charges (per KL)
Cracow	First	0-200	\$1.96
	Second	>200	\$6.01

- (b) That 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 two (2) weeks before, and ends two (2) weeks after, the day on which the meter is actually read.*
- (c) For the purpose of water usage charges, these will be based on when the water was consumed:*
- water consumed from 1 July 2024 to 31 December 2024 will be charged at the rates applicable to 2024/2025 financial year (read in December 2024/January 2025, billed in February 2025), and*
 - water consumed from 1 January 2025 to 30 June 2025 will be charged at the rates applicable to 2024/2025 financial year (read in June/July 2025, billed in August 2025).*

Moved: Cr Boyce

Seconded: Cr Burling

Carried

8.1.15 WATER UTILITY CHARGES – BARALABA AND TAROOM RAW WATER SCHEMES

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006065

Resolution:

- (a) That pursuant to Section 94 of the Local Government Act 2009 and Section 99 of the Local Government Regulation 2012, Council makes and levy water utility consumption charges, for the supply of water services by the Council to the Baralaba and Taroom Raw Water Schemes, as follows:*

Raw Water Supply	Consumption Charge
Baralaba	\$0.49 per kl
Taroom	\$0.44 per kl

- (b) That 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 two (2) weeks before, and ends two (2) weeks after, the day on which the meter is actually read.*
- (c) For the purpose of water consumption charges, these will be based on when the water was consumed – i.e.*
- water consumed from 1 July 2024 to 31 December 2024 will be charged at the rates applicable to 2024/2025 financial year (read in December 2024/January 2025, billed in February 2025), and*
 - water consumed from 1 January 2025 to 30 June 2025 will be charged at the rates applicable to 2024/2025 financial year (read in June/July 2025, billed in August 2025).*

Moved: Cr Bailey

Seconded: Cr Burling

Carried

8.1.16 INTEREST ON OVERDUE RATES AND CHARGES

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006066

Resolution:

That pursuant to Section 133 of the Local Government Regulation 2012, compound interest on daily balances at the rate of twelve-point three five percent (12.35%) per annum is to be charged on all overdue rates and charges from the first day that such rate or charge becomes overdue.

Rates and charges become overdue on the day after the due date for payment of the rates and charges stated on the rates notice.

Moved: Cr Burling

Seconded: Cr Jensen

Carried

Report

Section 133 of the *Local Government Regulation 2012* prescribes the way that the maximum interest rate on overdue rates and charges is calculated.

The rate of interest payable is to be an annual rate of not more than the prescribed rate for the day, decided by the Local Government. In this section of the *Local Government Regulation 2012* the “prescribed rate” is defined as the rate that is the sum of:

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

The “bank bill yield rate” is defined under this section of the *Local Government Regulation 2012* as for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs.

Council have been advised from the Department of Local Government, Racing and Multicultural Affairs that the bank bill yield rate as of March 2024 published by the Reserve Bank of Australia is 4.35%, therefore the maximum rate for interest on overdue rates and charges is 8% plus the bank bill yield rate of 4.35% totalling 12.35%.

The rate of interest has been considered appropriate to ensure that outstanding rates and charges are minimised, and that management of rates arrears are kept at a practicable level to ensure the efficient use of Council resources in this area.

8.1.17 DISCOUNT FOR PROMPT PAYMENT OF RATES AND CHARGES

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006067

Resolution:

That pursuant to Section 130 of the Local Government Regulation 2012, the Differential General Rates / Separate Charge – Environmental Levy / Waste Collection Utility Charges / Sewerage Utility Charges / Water Utility Charges made and levied (except Banana, Baralaba, Biloela, Callide Dam, Cracow, Goovigen, Moura, Taroom, Thangool, Theodore, and Wowan water consumption charges, Baralaba and Taroom raw water consumption charges, Rural Fire Levy and State Government Emergency Management Levy) shall be subject to a discount of 10% if paid within the discount period provided that:

- (a) The discount period ends on the due date for payment as resolved by Council.*
- (b) All of the aforementioned rates and charges are paid by the due date.*
- (c) All other rates and charges appearing on the rate notice (that are not subject to a discount) are paid by the due date (including charges for an amount paid for work that was performed by the local government under a remedial notice issued as per Local Government Regulation s130 (5) (d) (ii)).*
- (d) All other overdue rates and charges relating to the rateable assessment are paid by the due date.*

Moved: Cr Leo

Seconded: Cr Burling

Carried

8.1.18 RATE CONCESSIONS – WATER & SEWERAGE VACANT LAND CHARGES ON SUBDIVIDED LAND

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006068

Resolution:

That pursuant to Sections 120(1)(h), 121 and 122 of the Local Government Regulation 2012, where a contribution to the cost of providing water and sewerage services on subdivided land has been made, a rebate be granted to the subdivider / developer of 100% of the water and sewerage vacant land charges subject to the following conditions:

- 1. The concession is for a period of twelve (12) months from the registration date of the plan.*
- 2. The person who subdivided the parcel is the owner of the land.*
- 3. The land is not developed land.*
- 4. The rate payer applies in writing for the concession; and*
- 5. All applications are submitted to a meeting of Council for ratification.*

Moved: Cr Casey

Seconded: Cr Bailey

Carried

8.1.19 RATE CONCESSIONS – NON-PROFIT COMMUNITY, RECREATIONAL AND SPORTING GROUPS

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Rate Concessions Schedule
Minute No: OM006069

Resolution:

That pursuant to Sections 120(1)(b)(i), 121 and 122 of the Local Government Regulation 2012, to assist non-profit community, sporting and recreational organisations, a rebate be granted for the 2024/2025 financial year for the classes of rate payers listed in the attached schedule, subject to the general conditions and additional conditions, where applicable, below:

A. General Conditions

- 1. The land must be used for the purpose for which the concession applies.*
- 2. Organisations that manage fully licenced premises and/or gambling machines are not eligible for rates and charges concessions.*
- 3. The organisation must be the owner or lessee and the occupier of the land.*

B. Additional Conditions (where applicable)

Sporting and recreational organisations must provide a substantial community benefit as assessed by meeting at least two (2) of the following:

- 1. The facility is regularly used for junior development.*
- 2. The facility is regularly used by members of the public other than members of the organisation at no charge.*
- 3. The facility is regularly used by members of the public other than members of the organisation and where the organisation must provide 'pay as you play' type activities as it is not possible for free or unrestricted access due to the type of facility.*
- 4. The facility is regularly used by members of the public other than members of the organisation, unrestricted or un-supervised access is not possible due to the type of facility and the organisation facilitates other methods of encouraging community access through open days, come and try, or similar events.*

Moved: Cr Boyce

Seconded: Cr Casey

Carried

Rate Concessions Schedule

Class	General	Water Access	Water Consumption	Sewerage	Cleansing	Environment	State Fire Levy	Maximum Rebate
Retirement Homes/Units-Villages with a maximum occupancy >25 residents	100%	65%	65%	65%	65%	65%	No Rebate	N/A
Retirement Homes/Units-Villages with a maximum occupancy of 0 – 25 Residents	100%	80%	80%	80%	80%	80%	No Rebate	N/A
Community owned childcare centres and kindergartens	100%	Nil	N/A	66.66%	66.66%	Nil	No Rebate	N/A
Scouts/Guides association	100%	Nil	N/A	75%	75%	Nil	No Rebate	N/A
Entity whose objects do not include making a profit – excluding the above								
<ul style="list-style-type: none"> Organisations that primarily undertake community service activities and rely mainly on volunteer labour 	100%	100%	N/A	100%	100%	100%	No Rebate	N/A
<ul style="list-style-type: none"> Organisation that has considerable paid labour however a substantial community benefit is provided 	100%	100%	N/A	100%	100%	100%	No Rebate	N/A
<ul style="list-style-type: none"> Sporting and Recreational not for profit organisations that undertake sporting or recreational activities for the benefit of juniors only and rely primarily on player fees and community fundraising 	100%	100%	N/A	100%	100%	100%	No Rebate	N/A
<ul style="list-style-type: none"> Sporting and Recreational organisations that undertake sporting or recreational activities and do not hold a liquor licence subject to additional conditions 	100%	75%	Nil	75%	75%	75%	No Rebate	Maximum \$1,000 p.a. concession for services charges per assessment

<u>Class</u>	General	Water Access	Water Consumption	Sewerage	Cleansing	Environment	State Fire Levy	Maximum Rebate
<ul style="list-style-type: none"> Sporting and Recreational organisations that undertake sporting or recreational activities and hold a restricted liquor licence subject to additional conditions 	100%	50%	Nil	50%	50%	50%	No Rebate	Maximum \$1,000 p.a. concession for services charges per assessment

8.1.20 RATE CONCESSIONS – RETIREMENT HOMES AND UNITS

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006070

Resolution:

That pursuant to Sections 120 (1) (a), 121, 122 and 123 of the Local Government Regulation 2012, a rebate be granted for the 2024/2025 financial year to Retirement Homes and Units throughout the Shire listed below by Council for rates and charges in accordance with the Rates Concession schedule:

Biloela: Wahroonga Retirement Village & Rainbow Lodge (QHC), QCWA & RSL Units
Baralaba: Baralaba Community Aged Care Units
Moura: Moura Retirement Village
Taroom: Southern Cross Care – Leichhardt Villa – Retirement Home & Units
Theodore: Theodore Council of the Ageing Units
Wowan: Dundee Retirement Units
Thangool: QCWA Units

Moved: Cr Leo

Seconded: Cr Casey

Carried

8.1.21 RATE CONCESSIONS – PENSIONER

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006071

Resolution:

That pursuant to Sections 120 (1) (a), 121 and 122 of the Local Government Regulation 2012, a 20% rebate, to a maximum concession of \$310.00, be granted to pensioners who are eligible for the State Government pensioner remission. The rebate will be applied on the cumulative total of all Council rates and charges.

Moved: Cr Boyce

Seconded: Cr Leo

Carried

Report

Under Chapter 4 Part 10 of the *Local Government Regulation 2012* a Local Government may grant concessions to classes of landowners. Subsection 120 (1) (a) specifies that pensioners are a prescribed class of landowners who may be granted a concession under the *Local Government Regulation 2012*.

8.1.22 RATE CONCESSIONS – EMPLOYEE SUPPORTED DOMESTIC HOUSING INITIATIVE

Date: 16 July 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006072

Resolution:

That pursuant to Sections 120(1)(d), 121 and 122 of the Local Government Regulation 2012, Council will provide a concession of 100% of general rates for a period not exceeding two years in support of individuals participating in employee sponsored housing schemes to encourage the economic development of all or part of the local government area subject to the following conditions: -

- 1. The employer must have a local housing incentive program that offers a minimum of \$50,000 in either cash or in-kind support to employees, contractors or the general public.*
- 2. The incentive is for new builds to be occupied by the staff member, contractor or the general public on residential or rural residential land (less than two hectares).*
- 3. A new dwelling must be constructed on the land within two years of approval of the land purchase.*
- 4. The general rate concession is only available once house construction commences for a period of two years.*
- 5. All applications are to be assessed in accordance with the General Rates Concession – Employer Supported Domestic Housing Policy.*

Moved: Cr Leo

Seconded: Cr Jensen

Carried

8.1.23 RATES AND CHARGES – LEVY AND PAYMENT

Date: 11 July 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006073

Resolution:

That:

- (a) Pursuant to Section 107 of the Local Government Regulation 2012 and Section 114 of the Fire and Emergency Services Act 1990, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:***
- For the half year 1 July 2024 to 31 December 2024 – on 26 August 2024; and***
 - For the half year 1 January 2025 to 30 June 2025 – on 10 February 2025.***
- (b) Pursuant to Section 118 of the Local Government Regulation 2012, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid by the following due dates:***
- For the half year 1 July 2024 to 31 December 2024 – 30 September 2024; and***
 - For the half year 1 January 2025 to 30 June 2025 – 17 March 2025.***

Moved: Cr Jensen

Seconded: Cr Bailey

Carried

8.1.24 CODE OF COMPETITIVE CONDUCT

Date: 26 June 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Statement of Activities to which the Code of Competitive Conduct applies
Minute No: OM006074

Resolution:

- 1. That under Section 47 of the Local Government Act 2009 Council hereby resolves to apply the Code of Competitive Conduct for the 2024/2025 financial year to the following business activities:***
 - Roads***
 - Water***
 - Sewerage***
 - Plant Operations***
- 2. That Council adopts the Statement of Activities to which the Code of Competitive Conduct applies, a copy of which is attached and forms part of these minutes.***

Moved: Cr Casey

Seconded: Cr Burling

Carried

Report:

Council is required to resolve to apply the Code of Competitive Conduct to its nominated business activities each year.

The appropriate resolution needs to be made for the 2024/2025 financial year.

2024/2025 BUDGET

STATEMENT OF ACTIVITIES TO WHICH THE CODE OF COMPETITIVE CONDUCT APPLIES

For the year ending 30 June 2025

The following table summarises the financial results budgeted for business activities to which Council has resolved to apply the Code of Competitive Conduct. This is a summary only. Full information is available for inspection at Council's offices.

	\$
Estimated plant receipts from internal customers	10,169,000
Estimated revenues from services provided to external clients	25,606,000
Community Service Obligations	14,200,000
Estimated total revenues	49,975,000
Estimated expenditures	49,855,125
Estimated surplus/(deficiency)	119,875

Details of community service obligations for activities to which NCP reforms will be applied are:

Activity	Description	\$
Plant Operations	Provide plant and machinery under hire arrangements to internal and external customers.	Nil
Roads	Provide road maintenance and construction services to the State Government to assist in maintaining the State Road network.	Nil
Waste	Operate garbage collection and disposal services. Operate and maintain landfill sites throughout the Shire.	3,100,000
Water Services	Provide a water allowance for town beautification, parks and gardens and swimming pools. Maintenance of two-part tariffs to manage water demand. Provision of quality supply and standards in water supply.	8,300,000

Activity	Description	\$
Sewerage Services	<p>Provide sewerage services to public amenities.</p> <p>Treatment of effluent to industry standards and provision of recycled effluent for secondary use.</p>	2,800,000
Total		14,200,000

8.1.25 BUDGET ADOPTION 2024/2025

Date: 12 July 2024
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Statement of Comprehensive Income, 2024/2025 to 2026/2027
Statement of Financial Position (Balance Sheet) 2024/2025 to 2026/2027, Statement of Cash Flows 2024/2025 to 2026/2027
Statement of Changes in Equity 2024/2025 to 2026/2027
Long-term Financial Forecast 2024/2025 to 2033/2034
Long-term Statement of Changes in Equity 2024/2025 to 2033/2034
Financial Sustainability Ratios 2024/2025 to 2033/2034
Budgeted Capital Program 2024/2025
Budgeted Revenue & Expenditure Report
Minute No: OM006075

Resolution:

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2024/2025 financial year, incorporating:

- i. The statements of financial position***
- ii. The statements of cash flow***
- iii. The statements of income and expenditure (comprehensive income statement)***
- iv. The statements of changes in equity***
- v. The long-term financial forecast***
- vi. The revenue statements***
- vii. The revenue policy 2024/2025 (previously adopted by Council resolution)***
- viii. The cost-recovery fees and commercial charges for 2023/2024 (previously adopted by Council resolution)***
- ix. The relevant measures of financial sustainability; and***
- x. 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***

as tabled, be adopted.

Moved: Cr Ferrier

Seconded: Cr Boyce

Carried

Report:

The *Local Government Regulation 2012* requires that Council must adopt a budget on an annual basis before 1 August each year.

As with all budgets, there is pressure to find the balance between providing a wide range of vastly different services and facilities to diverse communities throughout the Shire, and to provide those services both fairly and equitably. This budget has been prepared in accordance with the *Queensland Local Government Act 2009*, the *Local Government Regulation 2012*, and the Australian Accounting Standards.

Council's 2024/2025 budget has operational revenue of approximately \$106.98 million which is a decrease of approximately \$15.20 million on Council's 2023/2024 estimated financial year position.

The total 2024/2025 gross rates and utility charges will increase by 7.67% when compared with the total gross rates and utility charges levied in the budget for the 2023/2024 financial year.

Operational expenditure for the 2024/2025 budget is approximately \$105.99 million which is \$1.30 million more than Council's 2023/2024 estimated financial year position. The changes are not significant with:

- Minor increases in Employee benefits (\$640,000) and depreciation (\$1.5 million); and
- Minor decreases in Materials and Services (\$213,000) and finance costs (\$619,000).

The operational surplus for the 2024/2025 year is approximately \$991,000 which is approximately \$16.5 million less than the 2023/2024 estimated financial year position. The reason for this large decrease is that in 2023/2024 Council was able to capitalise a significant proportion of the flood repairs associated with the 2021/2022 event. This had the effect of reducing Council's Materials and Service expenditure and therefore increasing the operational budget.

The operational surplus is anticipated to remain positive and the long-term financial forecast points to operational surpluses for the entire ten-year period. Council also seeks to maintain Council's assets at an affordable level while ensuring that the community's needs are met. Council will review and adjust this strategy in line with Council's current financial outlook.

The capital expenditure program for the 2024/2025 year is approximately \$40.88 million. Major projects include:

• Raedon Street Industrial Development	\$3,500,000
• Cracow Road Upgrade	\$3,077,000
• Moura Library – Finalisation and fit-out	\$2,000,000
• Injune Road Upgrade	\$2,179,000
• Biloela Waterpark	\$1,573,000
• Orange Creek Road Rehabilitation	\$1,498,000
• Theodore Moura Road Upgrade	\$1,356,000
• Crowsdale Camboon Road Upgrade	\$1,200,000

This program of capital works is being fully funded by:

- Grants and subsidies totalling \$18.90 million.
- Funded depreciation of \$ 21.98 million.

Financial Sustainability

To ensure Council's ongoing financial sustainability there will be a need for further increases in rate revenue and other own source revenue as well as limiting expenditure. Accordingly, in addition to managing operational expenditure, it is planned over the 10-year long term financial forecast, to reduce the capital program in a sustainable manner.

To achieve this reduction, Council will focus on capital works that are aligned with Council's adopted Asset Management plans. However, Council recognises that not all works identified in the Asset Management plans can necessarily be funded in any given year. The capital program will prioritise works that align with Council's stated corporate objectives.

This budget has been prepared based on: Council's long-term financial forecast; Asset Management plans; community plans; Corporate and Operational Plans; and Budget Workshops held to date.



BANANA SHIRE COUNCIL

Budgeted Statement of Comprehensive Income

For the periods:-

	2024/25	2025/26	2026/27
	\$	\$	\$
Revenue			
Rates and utility charges	55,690,000	57,917,600	60,234,303
Less Discounts & Pensioner remissions	(5,871,000)	(6,047,130)	(6,228,543)
Net rates and utility charges	49,819,000	51,870,470	54,005,760
Fees and charges	3,407,000	3,477,460	3,571,723
Operating grants, subsidies and contributions	43,708,000	27,356,605	22,614,013
Interest revenue	1,701,000	2,611,848	2,856,310
Sales - contract and recoverable works	7,400,000	7,400,000	7,400,000
Other Income	946,000	964,920	984,216
TOTAL OPERATING REVENUES	106,981,000	93,681,303	91,432,022
Expenses			
Employee benefits	15,771,000	16,615,440	17,280,052
Materials and services	63,719,000	48,976,280	45,128,626
Depreciation and Amortisation	25,592,000	25,664,548	25,949,533
Finance Costs	908,000	664,320	664,320
TOTAL OPERATING EXPENDITURE	105,990,000	91,920,588	89,022,531
Operating surplus (deficit)	991,000	1,760,715	2,409,491
Capital income:			
Cash capital grants, subsidies and contributions	10,815,000	9,000,000	9,000,000
Other capital income	695,183	668,000	668,000
Other capital expenses	(8,315,431)	(6,901,823)	(7,143,386)
Net income/(loss) for period before equity adjustments	4,185,752	4,526,892	4,934,105
Asset revaluations direct to equity	-	-	-
Net Result	4,185,752	4,526,892	4,934,105

Note: The total budgeted increase in the rates and utility charges levied for the 2024-25 financial year is 8.31% when compared to the rates and utility charges levied in the 2023-24 budget.



BANANA SHIRE COUNCIL

Budgeted Statement of Financial Position

For the periods:-

	2024/25	2025/26	2026/27
	\$	\$	\$
Current Assets			
Cash and deposits	23,196,330	34,513,341	33,616,492
Receivables	5,551,034	5,551,034	5,551,034
Inventories	3,129,856	3,129,856	3,129,856
Contract Assets	5,000,000	-	-
Other Assets	1,800,000	1,800,000	1,800,000
Total current assets	38,677,220	44,994,231	44,097,382
Non-Current Assets			
Property, plant and equipment	1,049,641,135	1,047,569,616	1,045,127,714
Intangible assets	159,053	154,053	149,053
Capital Work in Progress	9,060,000	9,060,000	9,060,000
Total non-current assets	1,058,860,188	1,056,783,669	1,054,336,767
TOTAL ASSETS	1,097,537,408	1,101,777,900	1,098,434,149
Current Liabilities			
Trade and other payables	860,000	869,600	879,584
Provisions	4,900,000	5,096,000	5,299,840
Contract liabilities	10,000,000	9,000,000	
Interest bearing liabilities	-	-	-
Other	1,310,000	1,310,000	1,310,000
Total current liabilities	17,070,000	16,275,600	7,489,424
Non-Current Liabilities			
Provisions	13,078,005	13,586,005	14,094,325
Interest bearing liabilities	-	-	-
Other	1,500,000	1,500,000	1,500,000
Total non-current liabilities	14,578,005	15,086,005	15,594,325
TOTAL LIABILITIES	31,648,005	31,361,605	23,083,749
NET COMMUNITY ASSETS	1,065,889,403	1,070,416,295	1,075,350,400
Community Equity			
Investment in Capital Assets	237,518,076	235,441,557	232,994,655
Asset revaluation reserve	818,776,160	818,776,160	818,776,160
Restricted Capital reserves	23,738,312	23,738,312	23,738,312
Other Capital reserves	152,337	9,152,337	18,152,337
Recurrent reserves	12,615,366	12,615,366	12,615,366
Accumulated Surplus/(Deficiency)	(26,910,848)	(29,307,437)	(30,926,430)
TOTAL COMMUNITY EQUITY	1,065,889,403	1,070,416,295	1,075,350,400



BANANA SHIRE COUNCIL

Budgeted Statement of Cash Flows

For the periods:-

	2024/25	2025/26	2026/27
	\$	\$	\$
Cash Flows from Operating Activities			
Receipts from customers	51,464,501	51,870,470	54,005,760
Receipts from Contracts and Recoverable Works	7,400,000	7,400,000	7,400,000
Payment to suppliers and employees	(79,836,635)	(65,378,120)	(62,186,534)
Government subsidies and grants	43,708,000	27,356,605	22,614,013
Interest revenue	1,851,000	2,611,848	2,856,310
Contributions and donations			
Finance costs	(158,000)	(164,320)	(164,320)
Proceeds from sale of developed land			
Proceeds from sale of developed land			
Other Income	3,044,375	4,442,380	4,555,939
Other Expenses		-	-
Cash provided by/(used in) operational activities	27,473,241	28,138,863	29,081,168
Cash Flow from Investing Activities :			
Proceeds from sale of capital assets	378,911	340,000	340,000
Proceeds received for capital projects:			
Developer contributions	-	-	-
Government grants and subsidies	12,815,000	13,000,000	-
Movements in work in progress			
Payments for property, plant and equipment	(43,706,834)	(30,161,852)	(30,318,017)
Payments for rehabilitation work			
Movements in work in progress	3,456,762	-	-
Net cash provided by investing activities	(27,056,161)	(16,821,852)	(29,978,017)
Cash Flow from Financing Activities :			
Proceeds from borrowings	-	-	-
Repayment of borrowings	-	-	-
Net cash provided by financing activities	-	-	-
Net Increase (Decrease) in Cash Held	417,080	11,317,011	(896,849)
Cash at beginning of reporting period	22,779,250	23,196,330	34,513,341
Cash at end of Reporting Period	23,196,330	34,513,341	33,616,492



BANANA SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods:-

	2024/25	2025/26	2026/27
	\$	\$	\$
TOTAL EQUITY			
Balance at Beginning of Period	1,061,703,651	1,065,889,403	1,070,416,295
Asset revaluations direct to reserve	-	-	-
Increase (Decrease) in Net Result	4,185,752	4,526,892	4,934,105
Balance at End of Period	1,065,889,403	1,070,416,295	1,075,350,400
Accumulated Surplus/(Deficit)			
Balance at Beginning of Period	(13,622,686)	(26,910,848)	(29,307,437)
Net Result	4,185,752	4,526,892	4,934,105
Other Capital Expenses	-	-	-
Transfers to Capital and Reserves	(37,503,695)	(33,021,965)	(28,132,494)
Transfers from Capital and Reserves	20,029,781	26,098,484	21,579,396
Balance at End of Period	(26,910,848)	(29,307,437)	(30,926,430)
Capital			
Balance at Beginning of Period	230,859,163	237,518,076	235,441,557
Transfers to Capital and Reserves	26,688,695	24,021,965	19,132,494
Transfers from Capital and Reserves	(20,029,782)	(26,098,484)	(21,579,396)
Transfers between Capital and Reserves	-	-	-
Balance at End of Period	237,518,076	235,441,557	232,994,655
Asset Revaluation Reserve			
Balance at Beginning of Period	825,894,943	818,776,160	818,776,160
Asset Revaluations Direct to Reserve	(7,118,783)	-	-
Balance at End of Period	818,776,160	818,776,160	818,776,160
Other Reserves			
Balance at Beginning of Period	25,691,015	36,506,015	45,506,015
Transfers to Capital and Reserves	10,815,000	9,000,000	9,000,000
Transfers from Capital and Reserves	-	-	-
Transfers between Capital and Reserves	-	-	-
Balance at End of Period	36,506,015	45,506,015	54,506,015



BANANA SHIRE COUNCIL

Budgeted Statement of Comprehensive Income

For the periods:-

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Rates and utility charges	55,690,000	57,917,600	60,234,303	62,643,671	65,149,414	67,755,388	70,465,600	73,284,221	76,215,586	79,264,207
Less Discounts & Pensioner remissions	(5,871,000)	(6,047,130)	(6,228,543)	(6,415,397)	(6,607,857)	(6,806,090)	(7,010,270)	(7,220,576)	(7,437,190)	(7,660,304)
Net rates and utility charges	49,819,000	51,870,470	54,005,760	56,228,274	58,541,557	60,949,298	63,455,330	66,063,645	68,778,396	71,603,903
Fees and charges	3,407,000	3,477,460	3,571,723	3,669,351	3,770,504	3,875,347	3,984,054	4,096,807	4,213,798	4,335,235
Operating grants, subsidies and contributions	43,708,000	27,356,605	22,614,013	22,875,283	23,140,471	23,409,637	23,682,840	23,960,141	24,241,602	24,527,285
Interest revenue	1,701,000	2,611,848	2,856,310	3,101,040	3,346,043	3,591,326	3,836,892	4,082,748	4,328,898	4,575,348
Sales - contract and recoverable works	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
Other Income	946,000	964,920	984,216	1,003,898	1,023,972	1,044,448	1,065,332	1,086,635	1,108,364	1,130,528
TOTAL OPERATING REVENUES	106,981,000	93,681,303	91,432,022	94,277,846	97,222,547	100,270,056	103,424,448	106,689,976	110,071,058	113,572,299
Expenses										
Employee benefits	15,771,000	16,615,440	17,280,052	17,971,244	18,690,084	19,437,677	20,215,176	21,023,774	21,864,716	22,739,296
Materials and services	63,719,000	48,976,280	45,128,626	46,310,834	47,523,678	48,767,945	50,044,442	51,353,996	52,697,461	54,075,701
Depreciation and Amortisation	25,592,000	25,664,548	25,949,533	26,175,361	26,406,755	26,643,823	26,886,670	27,135,411	27,390,155	27,651,019
Finance Costs	908,000	664,320	664,320	164,320	664,320	664,320	664,320	664,320	664,320	664,320
TOTAL OPERATING EXPENDITURE	105,990,000	91,920,588	89,022,531	90,621,759	93,284,837	95,513,765	97,810,608	100,177,501	102,616,652	105,130,336
Operating surplus (deficit)	991,000	1,760,715	2,409,491	3,656,087	3,937,710	4,756,291	5,613,840	6,512,475	7,454,406	8,441,963
Capital income:										
Cash capital grants, subsidies and contributions	10,815,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Other capital income	695,183	668,000	668,000	668,000	668,000	668,000	668,000	668,000	668,000	668,000
Other capital expenses	(8,315,431)	(6,901,823)	(7,143,386)	(7,393,405)	(7,652,175)	(7,920,001)	(8,197,200)	(8,484,104)	(8,781,047)	(9,088,384)
Net income/(loss) for period before equity adjustments	4,185,752	4,526,892	4,934,105	5,930,682	5,953,535	6,504,290	7,084,640	7,696,371	8,341,359	9,021,579
Asset revaluations direct to equity	-	-	-	-	-	-	-	-	-	-
Net Result	4,185,752	4,526,892	4,934,105	5,930,682	5,953,535	6,504,290	7,084,640	7,696,371	8,341,359	9,021,579



BANANA SHIRE COUNCIL

Budgeted Statement of Financial Position

For the periods:-

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and deposits	23,196,330	34,513,341	33,616,492	44,278,255	54,956,350	65,658,573	76,393,616	87,171,142	98,001,833	108,897,464
Receivables	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034	5,551,034
Inventories	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856	3,129,856
Contract Assets	5,000,000	-	-	-	-	-	-	-	-	-
Other Assets	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total current assets	38,677,220	44,994,231	44,097,382	54,759,145	65,437,240	76,139,463	86,874,506	97,652,032	108,482,723	119,378,354
Non-Current Assets										
Property, plant and equipment	1,049,641,135	1,047,569,616	1,045,127,714	1,040,632,661	1,036,653,370	1,033,210,316	1,030,324,788	1,028,018,901	1,026,315,650	1,025,238,922
Intangible assets	159,053	154,053	149,053	144,053	139,053	134,053	129,053	124,053	119,053	114,053
Capital Work in Progress	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000	9,060,000
Total non-current assets	1,058,860,188	1,056,783,669	1,054,336,767	1,049,836,714	1,045,852,423	1,042,404,369	1,039,513,841	1,037,202,954	1,035,494,703	1,034,412,975
TOTAL ASSETS	1,097,537,408	1,101,777,900	1,098,434,149	1,104,595,859	1,111,289,663	1,118,543,832	1,126,388,347	1,134,854,986	1,143,977,426	1,153,791,329
Current Liabilities										
Trade and other payables	860,000	869,600	879,584	889,967	900,765	911,995	923,674	935,820	948,452	961,590
Provisions	4,900,000	5,096,000	5,299,840	5,511,833	5,732,305	5,961,596	6,200,059	6,448,060	6,705,982	6,974,220
Contract liabilities	10,000,000	9,000,000								
Interest bearing liabilities	-	-	-	-	-	-	-	-	-	-
Other	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000	1,310,000
Total current liabilities	17,070,000	16,275,600	7,489,424	7,711,800	7,943,070	8,183,591	8,433,733	8,693,880	8,964,434	9,245,810
Non-Current Liabilities										
Provisions	13,078,005	13,586,005	14,094,325	14,102,977	14,611,975	15,121,333	15,631,066	16,141,188	16,651,715	17,162,663
Interest bearing liabilities	-	-	-	-	-	-	-	-	-	-
Other	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total non-current liabilities	14,578,005	15,086,005	15,594,325	15,602,977	16,111,975	16,621,333	17,131,066	17,641,188	18,151,715	18,662,663
TOTAL LIABILITIES	31,648,005	31,361,605	23,083,749	23,314,777	24,055,045	24,804,924	25,564,799	26,335,068	27,116,149	27,908,473
NET COMMUNITY ASSETS	1,065,889,403	1,070,416,295	1,075,350,400	1,081,281,082	1,087,234,618	1,093,738,908	1,100,823,548	1,108,519,918	1,116,861,277	1,125,882,856
Community Equity										
Investment in Capital Assets	237,518,076	235,441,557	232,994,655	221,200,277	217,215,985	213,767,931	210,877,403	208,566,516	206,858,265	205,776,537
Asset revaluation reserve	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160
Restricted Capital reserves	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312	23,738,312
Other Capital reserves	152,337	9,152,337	18,152,337	27,152,337	36,152,337	45,152,337	54,152,337	63,152,337	72,152,337	81,152,337
Recurrent reserves	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366	12,615,366
Accumulated Surplus/(Deficiency)	(26,910,848)	(29,307,437)	(30,926,430)	(22,201,370)	(21,263,542)	(20,311,198)	(19,336,030)	(18,328,773)	(17,279,163)	(16,175,856)
TOTAL COMMUNITY EQUITY	1,065,889,403	1,070,416,295	1,075,350,400	1,081,281,082	1,087,234,618	1,093,738,908	1,100,823,548	1,108,519,918	1,116,861,277	1,125,882,856



BANANA SHIRE COUNCIL

Budgeted Statement of Cash Flows

For the periods:-

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts from customers	51,464,501	51,870,470	54,005,760	56,228,274	58,541,557	60,949,298	63,455,330	66,063,645	68,778,396	71,603,903
Receipts from Contracts and Recoverable Works	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000	7,400,000
Payment to suppliers and employees	(79,836,635)	(65,378,120)	(62,186,534)	(64,051,050)	(65,973,494)	(67,955,743)	(69,999,743)	(72,107,501)	(74,281,096)	(76,522,673)
Government subsidies and grants	43,708,000	27,356,605	22,614,013	22,875,283	23,140,471	23,409,637	23,682,840	23,960,141	24,241,602	24,527,285
Interest revenue	1,851,000	2,611,848	2,856,310	3,101,040	3,346,043	3,591,326	3,836,892	4,082,748	4,328,898	4,575,348
Finance costs	(158,000)	(164,320)	(164,320)	(164,320)	(164,320)	(164,320)	(164,320)	(164,320)	(164,320)	(164,320)
Other Income	3,044,375	4,442,380	4,555,939	4,673,249	4,794,476	4,919,795	5,049,386	5,183,442	5,322,162	5,465,763
Other Expenses	-	-	-	-	-	-	-	-	-	-
Cash provided by/(used in) operational activities	27,473,241	28,138,863	29,081,168	30,062,476	31,084,733	32,149,993	33,260,385	34,418,155	35,625,642	36,885,306
Cash Flow from Investing Activities :										
Proceeds from sale of capital assets	378,911	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Proceeds received for capital projects:										
Developer contributions	-	-	-	-	-	-	-	-	-	-
Government grants and subsidies	12,815,000	13,000,000	-	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Payments for property, plant and equipment	(43,706,834)	(30,161,852)	(30,318,017)	(28,740,713)	(29,746,638)	(30,787,770)	(31,865,342)	(32,980,629)	(34,134,951)	(35,329,675)
Payments for rehabilitation work										
Movements in work in progress	3,456,762	-	-	-	-	-	-	-	-	-
Net cash provided by investing activities	(27,056,161)	(16,821,852)	(29,978,017)	(19,400,713)	(20,406,638)	(21,447,770)	(22,525,342)	(23,640,629)	(24,794,951)	(25,989,675)
Cash Flow from Financing Activities :										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-
Net cash provided by financing activities	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash Held	417,080	11,317,011	(896,849)	10,661,763	10,678,095	10,702,223	10,735,043	10,777,526	10,830,691	10,895,631
Cash at beginning of reporting period	22,779,250	23,196,330	34,513,341	33,616,492	44,278,255	54,956,350	65,658,573	76,393,616	87,171,142	98,001,833
Cash at end of Reporting Period	23,196,330	34,513,341	33,616,492	44,278,255	54,956,350	65,658,573	76,393,616	87,171,142	98,001,833	108,897,464



BANANA SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods:-

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL EQUITY										
Balance at Beginning of Period	1,061,703,651	1,065,889,403	1,070,416,295	1,075,350,400	1,081,281,082	1,087,234,618	1,093,738,908	1,100,823,548	1,108,519,918	1,116,861,277
Asset revaluations direct to reserve	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Result	4,185,752	4,526,892	4,934,105	5,930,682	5,953,536	6,504,290	7,084,640	7,696,370	8,341,359	9,021,579
Balance at End of Period	1,065,889,403	1,070,416,295	1,075,350,400	1,081,281,082	1,087,234,618	1,093,738,908	1,100,823,548	1,108,519,918	1,116,861,277	1,125,882,856
Accumulated Surplus/(Deficit)										
Balance at Beginning of Period	(13,622,686)	(26,910,848)	(29,307,437)	(30,926,430)	(22,201,370)	(21,263,542)	(20,311,198)	(19,336,030)	(18,328,773)	(17,279,163)
Net Result	4,185,752	4,526,892	4,934,105	5,930,682	5,953,535	6,504,290	7,084,640	7,696,371	8,341,359	9,021,579
Other Capital Expenses	-	-	-	-	-	-	-	-	-	-
Transfers to Capital and Reserves	(37,503,695)	(33,021,965)	(28,132,494)	(14,150,692)	(17,392,802)	(18,358,148)	(19,301,380)	(20,219,864)	(21,110,812)	(21,971,271)
Transfers from Capital and Reserves	20,029,781	26,098,484	21,579,396	16,945,070	12,377,095	12,806,202	13,191,908	13,530,750	13,819,063	14,052,999
Balance at End of Period	(26,910,848)	(29,307,437)	(30,926,430)	(22,201,370)	(21,263,542)	(20,311,198)	(19,336,030)	(18,328,773)	(17,279,163)	(16,175,856)
Capital										
Balance at Beginning of Period	230,859,163	237,518,076	235,441,557	232,994,655	221,200,277	217,215,985	213,767,931	210,877,403	208,566,516	206,858,265
Transfers to Capital and Reserves	26,688,695	24,021,965	19,132,494	5,150,691	8,392,803	9,358,148	10,301,380	11,219,864	12,110,812	12,971,271
Transfers from Capital and Reserves	(20,029,782)	(26,098,484)	(21,579,396)	(16,945,069)	(12,377,095)	(12,806,202)	(13,191,908)	(13,530,751)	(13,819,063)	(14,052,999)
Transfers between Capital and Reserves	-	-	-	-	-	-	-	-	-	-
Balance at End of Period	237,518,076	235,441,557	232,994,655	221,200,277	217,215,985	213,767,931	210,877,403	208,566,516	206,858,265	205,776,537
Asset Revaluation Reserve										
Balance at Beginning of Period	825,894,943	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160
Asset Revaluations Direct to Reserve	(7,118,783)	-	-	-	-	-	-	-	-	-
Balance at End of Period	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160	818,776,160
Other Reserves										
Balance at Beginning of Period	25,691,015	36,506,015	45,506,015	54,506,015	63,506,015	72,506,015	81,506,015	90,506,015	99,506,015	108,506,015
Transfers to Capital and Reserves	10,815,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Transfers from Capital and Reserves	-	-	-	-	-	-	-	-	-	-
Transfers between Capital and Reserves	-	-	-	-	-	-	-	-	-	-
Balance at End of Period	36,506,015	45,506,015	54,506,015	63,506,015	72,506,015	81,506,015	90,506,015	99,506,015	108,506,015	117,506,015

BANANA SHIRE COUNCIL

Statement of Sustainability

For the period ended 30 June 2024

Type	Measure	Target	2023/24 Estimated Actuals	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Financial Capacity	Council Controlled Revenue	N/A	43.35%	49.75%	59.08%	62.97%	63.53%	64.09%	64.65%	65.21%	65.76%	66.31%	66.86%
	Population Growth	N/A	0.83%	-0.14%	0.14%	-0.14%	-1.28%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%	-0.14%
Operating Performance	Operating Surplus Ratio	> -2%	10.39%	0.93%	1.88%	2.64%	3.35%	4.05%	4.74%	5.43%	6.10%	6.77%	7.43%
	Operating Cash Ratio	>0%	30.66%	24.90%	29.34%	31.08%	31.18%	31.27%	31.38%	31.48%	31.59%	31.71%	31.83%
Liquidity	Unrestricted Cash Expense Cover Ratio	>4 months	3.58	Not Applicable									
Asset Managemet	Asset Sustainability Ratio	>90%	179.62%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%	119.63%
	Asset Consumption Ratio	>60%	74.45%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%	73.41%
	Asset Renewal Funding Ratio	N/A	Not Applicable										
Debt Servicing Capacity	Leverage Ratio	0-3 times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times	0 Times

2024-25 Financial Snapshot

				Assetic Depreciation	
Row Labels	Sum of 2.1 Council (\$)	Sum of 2.2 External (\$)	Sum of 2.3 Total (\$)		Comments
Corporate and Community	4,685,000	530,000	5,215,000	2,615,922	
Aerodromes	310,000		310,000	650,396	Runways \$490,673.63; Lighting \$159,722.26, fencing, markers, security cameras, signage, tanks, landscaping
Fleet	4,100,000	530,000	4,630,000	1,821,461	Fleet, Fixed Equipment & Portable and Attractive
IT	275,000		275,000	144,065	IT
Council Services	9,736,474	4,690,000	14,426,474	9,868,377	
Waste	808,974		808,974	114,387	Waste & Landfill Cells
Compliance	25,000		25,000	4,297,981	Water
LandLease Dep'n	680,000	90,000	770,000	92,450	Compliance & Washdown Bays
LandLease 24FY Carry Fwd	1,740,000	4,600,000	6,340,000	3,293,420	Buildings, Cemeteries & Pools
Sewerage	2,563,000		2,563,000		
Water	3,919,500		3,919,500	2,070,139	Sewerage
Infrastructure	7,375,080	13,680,796	21,055,876	11,737,551	
Bikeways & Pathways		770,000	770,000	11,737,551	Roads & Drainage, Parks, Rec Reserves, Depot, Flood Warnings & Other, less Runways
Community Infrastructure	50,000	-	50,000		
Council Infrastructure	499,500	120,500	620,000		
Parks & Open Spaces	120,250	1,502,500	1,622,750		
Road Safety	150,000	-	150,000		
Rural Construction - Gravel	300,000	-	300,000		
Rural Construction - Seal	2,167,230	10,290,896	12,458,126		
Rural Drainage	555,000		555,000		
Rural Reseal	1,250,000	-	1,250,000		
Urban Construction	50,000	870,000	920,000		
Urban Drainage	1,110,000	-	1,110,000		
Urban Reseal	800,000	-	800,000		
Rural Construction	100,000	-	100,000		
Bridge Replacement	223,100	126,900	350,000		
Executive Services	750,000	-	750,000		
Executive Services	750,000	-	750,000		
Grand Total	22,546,554	18,900,796	41,447,350	24,221,850	

		1. Project details						2. Funding		
Priority Order	Project Number	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
1	1	Executive Services	2024-25	Executive Services	Contingency	Contingency	CEO	750,000	-	750,000

		1. Project details						2. Funding		
Priority Order	Project Number	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
1	24-AP-1	Corporate and Community	2024-25	Aerodromes	Programmed replacement of lights	Programmed replacement of lights based on servisiability inspections	Daniel Stewart	60,000		60,000
2	24-AP-2	Corporate and Community	2024-25	Aerodromes	Moura Aerodrome Runway	Apply special seal to extend runway life	Daniel Stewart	250,000		250,000
1	24-IT-1	Corporate and Community	2024-25	IT	PC & Laptop Replacement	Programmed End user PC Replacement	Colin Sunckell	75,000		75,000
2	24-IT-2	Corporate and Community	2024-25	IT	Mobile Phone & Tablets replacement program	Programmed End user Mobile Phones and tablets Replacement	Colin Sunckell	75,000		75,000
3	24-IT-3	Corporate and Community	2024-25	IT	CCTV, Security and GPS - Programed implementation	Centralising CCTV extend to 5 critical services. Replace / install security and GPS as required	Colin Sunckell	100,000		100,000
1	24-IT-5	Corporate and Community	2024-25	IT	Cyber Security	Capital purchases to support essential 8	Colin Sunckell	25,000		25,000
1	24-FL-1	Corporate and Community	2024-25	Fleet	Plant replace-8356	Volvo Water Truck	Brendan Corfield	322,000	30,000	352,000
2	24-FL-17	Corporate and Community	2024-25	Fleet	Workshop tooling	Various	Brendan Corfield	25,000		25,000
3	24-FL-16	Corporate and Community	2024-25	Fleet	Small Plant replacement	Various	Brendan Corfield	50,000		50,000
4	24-FL-15	Corporate and Community	2024-25	Fleet	Light Vehicle replacement	Various	Brendan Corfield	500,000	50,000	550,000
5	24-FL-2	Corporate and Community	2024-25	Fleet	Plant replace-8262	Job Truck	Brendan Corfield	150,000	30,000	180,000
6	24-FL-3	Corporate and Community	2024-25	Fleet	Plant replace-8273	Fuso Truck Beaver Tail With Ramps	Brendan Corfield	200,000	35,000	235,000
7	24-FL-4	Corporate and Community	2024-25	Fleet	Plant replace-8358	Nissan Truck Tipper	Brendan Corfield	265,000	35,000	300,000
8	24-FL-5	Corporate and Community	2024-25	Fleet	Plant replace-9269	Dog Trailer	Brendan Corfield	100,000	10,000	110,000
9	24-FL-6	Corporate and Community	2024-25	Fleet	Plant replace-8282	Job Truck With Crane	Brendan Corfield	200,000	30,000	230,000
10	24-FL-7	Corporate and Community	2024-25	Fleet	Plant replace-8267	Isuzu Job truck	Brendan Corfield	150,000	15,000	165,000
11	24-FL-8	Corporate and Community	2024-25	Fleet	Plant replace-8270	Mitsubishi Job Truck	Brendan Corfield	150,000	10,000	160,000
12	24-FL-9	Corporate and Community	2024-25	Fleet	Plant replace-8009	Cat Grader 140m	Brendan Corfield	450,000	90,000	540,000
13	24-FL-10	Corporate and Community	2024-25	Fleet	Plant replace-8354	Isuzu Side tipper	Brendan Corfield	265,000	50,000	315,000
14	24-FL-11	Corporate and Community	2024-25	Fleet	Plant replace-8350	Volvo Water truck	Brendan Corfield	380,000	40,000	420,000
15	24-FL-12	Corporate and Community	2024-25	Fleet	Plant replace-8348	Isuzu Side tipper	Brendan Corfield	265,000	50,000	315,000
16	24-FL-13	Corporate and Community	2024-25	Fleet	Plant replace-8134	Smooth Drum roller	Brendan Corfield	250,000	50,000	300,000
17	24-FL-14	Corporate and Community	2024-25	Fleet	Plant replace-9320	Quad Steer mower	Brendan Corfield	40,000	5,000	45,000
18	2024-36 C/F	Corporate and Community	2024-25	Fleet	8033-BIL-WASTE	Bomag Landfill Compactor Refurbishment	Brendan Corfield	338,000	-	338,000

Total

4,685,000

530,000

5,215,000

	1. Project details						2. Funding		
Priority Order	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
1	Council Services	2024-25	LandLease Dep'n	Biloela Swimming Pool New Plant Room	Combined project - Replacement of chemical Plant building & Gravity Pool Sand Filter chamber. (connected to 50M Plant Room) Identified major structural issues, legislative non compliance for pool water standards and chemical storage. Structural Engineer Report from Dileigh & Aquatic One Engineers has been obtained.	SLLMC	350,000		350,000
2	Council Services	2024-25	LandLease Dep'n	Biloela Transit Facility Block B & C	New Internal Ceiling required. Due to recent identification of building product containing 70% asbestos. The ceiling material is particularly hazardous as it is classed as friable, meaning the fibres are not bound by a solid matrix such as cement and can easily become airborne if disturbed. Global asbestos Audits have advised at the earliest time these ceilings need to be replaced. The current ceiling also has air holes which permit cooking smells and small vermin to travel between rooms.	SLLMC/ Building Services	80,000		80,000
3	Council Services	2024-25	LandLease Dep'n	Biloela Pool Plantroom New Switchboard	Current reset switches and Switchboard are failing due to age of construction (40+ years) and constant exposure to chlorine and acid fumes. During Christmas 2023 there was multiple failures and the electrician has advised with all the patch fixes over the years and age, next time it fails it may not be fixable rendering 50m Plant equipment without power.	SLLMC	40,000		40,000
7	Council Services	2024-25	LandLease Dep'n	Biloela Civic Centre New Main entrance Door System	The current door operator system on the main entrance has failed parts which can no longer be sourced for repairs as identified in recent Dormakaba Technical Inspection. It is recommended to install a new door system.	Building Services Coordinator	10,000		10,000
8	Council Services	2024-25	LandLease Dep'n	Moura Kianga Hall	Full Timber Floor Oil/Sanding renewal (Hall, Stage & Foyer)	SLLMC	-	90,000	90,000
9	Council Services	2024-25	LandLease Dep'n	Taroom Swimming Pool -	Defect rectification (Not meeting QLD Health Water Quality levels), Wading Pool Concourse Upgrade including relocated water outlet points & Skimmer Installation to achieve water quality requirements - See page 20 Aquatic One Report at Doc # 1750155 & 1750156	SLLMC	80,000		80,000
10	Council Services	2024-25	LandLease Dep'n	Taroom Swimming Pool	Paint is peeling off pool shells and current rate will have concrete exposed by 2025. Repainting of 33M and Wading Pools is required See Report at Doc # 1750155 & 1750156	SLLMC	80,000		80,000
11	Council Services	2024-25	LandLease Dep'n	Baralaba Cemetery	New Row of Single Concrete Beams - current space is limited and cemetery is at capacity within existing plots, new plots required and concrete beam to open these plots up for purchase.	SLLMC	20,000		20,000
12	Council Services	2024-25	LandLease Dep'n	Taroom Cemetery	New Row of double Concrete Beams - current space is limited, new plots required and concrete beams needed to open these plots up for purchase.	SLLMC	20,000		20,000
24FY Carry Fwd.	Council Services	2024-25	LandLease 24FY Carry Fwd.	Stage 3B Raedon St Industrial Development	2680-4908-0000 Industrial Development. This is a partially federal grant funded, the project will begin Q4, 24FY but will not be spent in full until Q4 25FY (remainder of Councils \$2m contribution for this project, which has not been spent in 24FY will also need to carry over).	SLLMC	1,500,000	2,000,000	3,500,000
24FY Carry Fwd.	Council Services	2024-25	LandLease 24FY Carry Fwd.	Rainbow Street Sporting Fields - Biloela	3500-4406-0000 2024-37 Renovate Clubhouse. Biloela Valleys Rugby/Soccer Club funded upgrade. This is a federal grant project and works will not be completed until Q4 25FY	SLLMC		600,000	600,000
24FY Carry Fwd.	Council Services	2024-25	LandLease 24FY Carry Fwd.	Rainbow Street Sporting Fields - Biloela	3500-4407-0000 2024-38 New Transformer and Electricals. Biloela Valleys Ruby/Soccer Club funded upgrade - upgrade main power boards, Ergon transformer and cabling. This project is linked to 2024-37 but is being full funded by Council, these works will start in Q4 24FY but will carry over into 25FY.	SLLMC	240,000		240,000
24FY Carry Fwd.	Council Services	2024-25	LandLease 24FY Carry Fwd.	Moura library/museum	3500-4307-0000 New building. RCIF State Grant Project (all grant funding \$6m and Council's contribution \$2.6m) will need to be spent and project completed in Q1 25FY. Council's contribution (\$2.6m) has already been spent in payment in 24FY. The rest of the project will be paid out of the grant funding.	SLLMC		2,000,000	2,000,000
Exhausted (\$3.2M for Land Lease Assets)						Sub Total	2,420,000	4,690,000	7,110,000

	1. Project details						2. Funding		
Priority Order	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
						TOTAL	2,420,000	4,690,000	7,110,000
1	Council Services	2024-25	Compliance	New fencing at the pound	Building the fence, including shade cloth, dig barriers and jump barriers. Note, all materials have already been purchased.	Supervisor Compliance	25,000		25,000
						TOTAL	25,000	-	25,000
1	Council Services	2024-25	Waste	Boundary Hill waste management facility	Site construction	TH	500,000		500,000
2	Council Services	2024-25	Waste	Taroom WTS	Access to Taroom WTS	TH/PM	153,974		153,974
3	Council Services	2024-25	Waste	Theodore & Cracow WTS oil sheds	Construct oil sheds for compliance	TH	20,000		20,000
5	Council Services	2024-25	Waste	Biloela WTS	Roof for cardboard processing	TH	45,000		45,000
6	Council Services	2024-25	Waste	Additional hook bins	3 bins for asbestos at manned WTS plus 4 general bins	TH	90,000		90,000
						TOTAL	808,974	-	808,974
	Council Services	2024-25	Sewerage	Sewer - General All Schemes	Gravity Main Relining	MATT	350,000		350,000
	Council Services	2024-25	Sewerage	Sewer - General All Schemes	Manholes & Jump up replacements and recoating	MATT	85,000		85,000
	Council Services	2024-25	Sewerage	SCADA/Telemetry-General All Schemes	Critical Spares	ASHU	15,000		15,000
	Council Services	2024-25	Sewerage	SPS - Biloela	Access to SPS12 (Wahroonga) Biloela Construct new all-weather surface for vehicular access.	JAMES	17,500		17,500
	Council Services	2024-25	Sewerage	STP - Biloela	Biloela STP - Concrete Refurb (2nd financial year of project)	ANTHONY	1,050,000		1,050,000
	Council Services	2024-25	Sewerage	Treatment Biloela	Biloela Sewer - Unplanned works	ANTHONY	-		-
	Council Services	2024-25	Sewerage	SPS - Biloela	Mobbs St SPS Relocation - package pump station	CHANDRA	250,000		250,000
	Council Services	2024-25	Sewerage	SPS - Biloela	Dee St Access All-weather	MIGUEL	12,500		12,500
	Council Services	2024-25	Sewerage	SPS 16	Renewal of lids, pumps, pipework, valves, pedestals, coating	James	80,000		80,000
	Council Services	2024-25	Sewerage	SPS - Biloela	Biloela STP - Membrane Replacement - Install	JAMES	45,000		45,000
	Council Services	2024-25	Sewerage	Treatment Moura	Moura Sewer - Unplanned works	ANTHONY	-		-
	Council Services	2024-25	Sewerage	STP - Moura	Moura STP Building - Structural Repairs (incl core drill and fill cracks)	MIGUEL	150,000		150,000
	Council Services	2024-25	Sewerage	Treatment Taroom	Taroom Sewer- Unplanned works	ANTHONY	-		-
	Council Services	2024-25	Sewerage	Treatment Theodore	Theodore Sewer - Unplanned works	ANTHONY	-		-
	Council Services	2024-25	Sewerage	Treatment Theodore	Theodore STP - Membrane Replacement - Install	JAMES	45,000		45,000
2024-71	Council Services	2024-25	Sewerage	Treatment Moura	Moura STP Building - Structural Inspection & Design Report & Specifications	Anthony	20,000		20,000
2024-72	Council Services	2024-25	Sewerage	Treatment Moura	Moura STP Sewage Screen Bin - PO awarded, works not started	James	5,000		5,000
2024-75	Council Services	2024-25	Sewerage	Treatment Theodore	Theodore STP genset (Mounted on Plinth above Flood Level) - Design & Prelim only	Anthony	5,000		5,000
2024-76	Council Services	2024-25	Sewerage	SPS - Theodore	Theodore SPS3 (Genset on plinth above Flood Level) - Design & Prelim Only	Anthony	5,000		5,000
2024-77	Council Services	2024-25	Sewerage	Treatment Theodore	Theo STP Submersible Mixer Replacement	James	3,900		3,900
2024-77	Council Services	2024-25	Sewerage	Treatment Theodore	Replace Inlet Screen Screws	James	14,100		14,100
2024-77	Council Services	2024-25	Sewerage	Treatment Theodore	Chemical Tsfr Pumps & Pipework	James	10,000		10,000
2024-79	Council Services	2024-25	Sewerage	Treatment Taroom	Taroom STP - Completion of Civil Works	Anthony	400,000		400,000
						TOTAL	2,563,000	-	2,563,000

	1. Project details						2. Funding		
Priority Order	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
	Council Services	2024-25	Water	Meters/Valve/Hydrant Replacements	Faulty Valve/hydrant/meters, new connections, upgrades/replacement	MATT	250,000		250,000
	Council Services	2024-25	Water	SCADA/Telemetry-General All Schemes	Telemetry upgrades relating to all Systems	ASHU	20,000		20,000
	Council Services	2024-25	Water	SCADA/Telemetry-General All Schemes	Critical Spares	ASHU	15,000		15,000
	Council Services	2024-25	Water	Treatment Banana	Banana Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Treatment Baralaba	Baralaba Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Baralaba WTP Supernatant Return		James	40,000		40,000
	Council Services	2024-25	Water	Mains - Biloela	Design & Spec Quarrie Rd Main relocation (White PVC near saleyards)	CHANDRA	15,000		15,000
	Council Services	2024-25	Water	Mains - Biloela	Design & Spec - Mains Replacement Archer St to Prospect St	CHANDRA	15,000		15,000
	Council Services	2024-25	Water	Mains - Biloela	Design & Spec Mains Replacement - Rainbow St (Gladstone Rd to Barrett)	CHANDRA	15,000		15,000
	Council Services	2024-25	Water	Treatment Biloela	Biloela Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Mains - Biloela	Construct Mains Replacement Callide St - Murchinson to Washpool	MATT	100,000		100,000
	Council Services	2024-25	Water	Mains - Biloela	Pigging Stations Construction Callide Raw WM	CHANDRA	600,000		600,000
	Council Services	2024-25	Water	Mains - Biloela	Design & Spec - Mains Replacement- Dunn St	CHANDRA	15,000		15,000
	Council Services	2024-25	Water	Mains - Biloela	Dawson Hwy Water Mains Crossing Liner Install - Kroombit St	MATT	90,000		90,000
	Council Services	2024-25	Water	Biloela WTP Clarifier Pit Drain Design \$		James	30,000		30,000
	Council Services	2024-25	Water	Splitter Box Upgrade Biloela WTP		James	20,000		20,000
	Council Services	2024-25	Water	Treatment Callide Dam	Banana Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Treatment Cracow	Cracow Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Treatment Goovigen	Goovigen Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Water Mains - Moura	Mains - Misfeld St (Davey to Nott) 270m	MATT	190,000		190,000
	Council Services	2024-25	Water	Water Mains - Moura	Mains - Jules St (Rogers to Davey?) 230m	MATT	150,000		150,000
	Council Services	2024-25	Water	Moura WTP Height Safety Upgrades	Moura WTP Safety Upgrades (Railings/Access)	MIGUEL	25,000		25,000
	Council Services	2024-25	Water	Treatment Moura	Moura Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Treatment Moura	Design & Spec, survey & Geotech - Reservoir Interlinkage options res 1, 2, 3	CHANDRA	30,000		30,000
	Council Services	2024-25	Water	Treatment Moura	Moura WTP Booster Pump Replacement	CHANDRA	300,000		300,000
	Council Services	2024-25	Water	Treatment Taroom	Taroom Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	WPS & Bores - Taroom	Taroom RWPS Fabricate and install new work platform. Relocate monitoring, electrical and Telemetry equipment	MIGUEL	80,000		80,000
	Council Services	2024-25	Water	Treatment Thangool	Thangool Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	WTP - Theodore	Theodore WTP Upgrade Preliminaries (Options/Design/Spec)	ANTHONY	200,000		200,000
	Council Services	2024-25	Water	WTP - Theodore	Theodore Water Unplanned Work	ANTHONY	-		-
	Council Services	2024-25	Water	Treatment Wowan	Wowan Water Unplanned Work	ANTHONY	-		-
2024-106	Council Services	2024-25	Water	Water Mains - Baralaba	Stopford to Dunstan street stage 1 WM upgrade (Police Stn to morgan street)	Matt	75,000		75,000
2024-112	Council Services	2024-25	Water	Water Mains - Biloela	Dawson Hwy (Callistimon Street - Dunn street)	Matt	150,000		150,000
2024-116	Council Services	2024-25	Water	WTP - Biloela	Biloela WTP Water Quality Monitoring Instrumentation Install - Additional Instrumentation to monitor & maintain water quality (manganese, turbidity, etc)	Anthony	600,000		600,000
2024-117	Council Services	2024-25	Water	WTP - Biloela	Biloela WTP Flash Mixer Refurb - Design & Preliminaries Only	James	12,000		12,000
2024-121	Council Services	2024-25	Water	WTP - Biloela	Biloela Lab Refurbishment - Building Services Organising	Gary	50,000		50,000
2024-138	Council Services	2024-25	Water	Treatment Baralaba	Chemical storage / dosing units	James	50,000		50,000
2024-142	Council Services	2024-25	Water	WTP - Moura	Moura WTP Filtered Water Flow Meter	James	24,500		24,500
2024-143	Council Services	2024-25	Water	WTP - Moura Clarifier	Moura WTP Clarifier	Chandra	200,000		200,000
2024-147	Council Services	2024-25	Water	WTP - Taroom	Taroom WTP-Fence Modifications & Repairs	Chandra	28,000		28,000
2024-148	Council Services	2024-25	Water	Reservoirs - Taroom	Maintain safe access to tower (Design Review & Preliminaries only)	Ashu	15,000		15,000
2024-150	Council Services	2024-25	Water	Reservoirs - Taroom	Replace Aerator 2 - Design & Preliminaries Only	Anthony	30,000		30,000
2024-151	Council Services	2024-25	Water	WPS & Bores - Taroom	Taroom RWPS-Access Improvement Design & Spec	Anthony	5,000		5,000
2024-157	Council Services	2024-25	Water	RWPS - Theodore	Theodore WPS - Construct of new RWPS (Preliminaries & Tender Docs).	Chandra	50,000		50,000

	1. Project details						2. Funding		
Priority Order	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
2024-159	Council Services	2024-25	Water	WTP - Theodore	Theodore WTP Critical Infrastructure Refurbishment (Replacement Switchboard, Genset, Assoc Electricals)	Anthony	400,000		400,000
2024-161	Council Services	2024-25	Water	Reservoir - Wowan	Wowan water tank - Chlorine - Safety Shower Water Source	James	5,000		5,000
2024-118	Council Services	2024-25	Water	WTP - Biloela	Raw Water Trunk Main Piggings Stations (Investigations/Design/ Preliminaries/Specs) Combat Manganese Issues	chandra	25,000		25,000
TOTAL							3,919,500	-	3,919,500
GRAND TOTAL							9,736,474	4,690,000	14,426,474

		1. Project details						2. Funding		
Priority Order	Project Number	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
1	INF026	Infrastructure	2024-25	Rural Construction - Seal	Cracow Road Upgrade - RRUPP Funding	Gravel Resheeting and Drainage upgrades at various locations - Completion of project commenced in 23/24	RRUPP	991,530	2,085,187	3,076,717
2	INF092	Infrastructure	2024-25	Rural Construction - Seal	Orange Creek Road Rehab and Seal	Rehab of Orange Creek Road	LRCIP/R2R	-	1,498,133	1,498,133
3	INF129	Infrastructure	2024-25	Rural Construction - Seal	Shepherdsons Road Upgrade	Rehab of Sheperdsons Road CH 1270- 3770	LRCIP	-	942,971	942,971
4	INF130	Infrastructure	2024-25	Rural Construction - Seal	Crowsdale Camboon Road Upgrade	Widen and upgrade the road to a sealed standard CH 18.5 - 23	R2R/TIDS	-	1,200,000	1,200,000
5	INF131	Infrastructure	2024-25	Rural Construction - Seal	Defence Road Upgrade	Low cost seal for unsealed section of Defence Road	R2R/TIDS	-	811,000	811,000
6	INF132	Infrastructure	2024-25	Rural Construction - Seal	Theodore Moura Road Upgrade	Rehab, widening and seal of Theodore Moura Road	R2R/TIDS	355,700	1,000,000	1,355,700
7	INF025	Infrastructure	2024-25	Rural Construction - Seal	Injune Road Upgrade - Stage 1	Upgrade sections of Injune Road to a seal standard	ROSI	520,000	1,658,800	2,178,800
8	INF015	Infrastructure	2024-25	Parks & Open Spaces	Biloela Waterpark	Construction of a waterpark in Biloela	RCIF	70,250	1,502,500	1,572,750
9	INF065	Infrastructure	2024-25	Urban Construction	Theodore Heavy Vehicle Bypass - Stage 1	Upgrading of The heavy Vehicle Bypass for the Theodore Township	HVSPP		870,000	870,000
10	INF143	Infrastructure	2024-25	Bikeways & Pathways	Teys Pathway - Stage 2	Extension of pathway along Jambin Dakenba Road to Tey's - Continuation of 23/24 project	LRCIP4		770,000	770,000
12	INF085	Infrastructure	2024-25	Rural Drainage	Drumburle Road Floodway - Grevillea Creek	Installation of concrete floodway (including approaches) at Grevillea Creek Crossing - Dependent on Successful Funding Application (SLRIP)	HVSPP	555,000		555,000
13	INF98	Infrastructure	2024-25	Rural Construction - Seal	Baileys Lane - Pavement Widening and Rehabilitation - CH2400	Road widening, Lines/signs CH2400	Black Spot		515,457	515,457
14	INF100	Infrastructure	2024-25	Rural Construction - Seal	Baileys Lane - Pavement Widening and Rehabilitation - CH4700	Widening, Pavement Rehabilitation & Bitumen Seal CH4700	Black Spot		579,348	579,348
16	INF012	Infrastructure	2024-25	Council Infrastructure	Moura Boat Ramp Extension - Dawson River	Boat Ramp Extension	Fisheries	100,000		100,000
17	INF013	Infrastructure	2024-25	Council Infrastructure	Theodore Boat Ramp Extension - Dawson River - Stage 1	Boat Ramp approach renewal	Fisheries	120,000	30,000	150,000
18	INF014	Infrastructure	2024-25	Council Infrastructure	Theodore Boat Ramp Extension - Dawson River - Stage 2	Boat Ramp Renewal	Fisheries	129,500	90,500	220,000
19		Infrastructure	2024-25	Rural Construction - Seal	Teys Road Realignment	Realignment of Tey's Road to improve access to the Tey's Facility		300,000		300,000
20		Infrastructure	2024-25	Bridge Replacement	The Bend Road Bridge Replacement	Reconstruction and upgrading of the approaches of the bridge crossing Dawson River on the Bend Road	Bridge Renewals	223,100	126,900	350,000
21	INF261	Infrastructure	2024-25	Rural Reseal	Reseal of Council Rural Roads	Reseal Prep, Bitumen Resealing and line marking of Council Rural Roads - Roads currently being inspected and reseals required being priorities. Reseal budget to be broken down for the 2nd draft of budget		1,250,000	-	1,250,000

		1. Project details						2. Funding		
Priority Order	Project Number	1.1 Directorate	1.2 Year	1.3 Project area	1.4 Project Title	1.5 Project Description	1.6 Project Manager	2.1 Council (\$)	2.2 External (\$)	2.3 Total (\$)
22	INF319	Infrastructure	2024-25	Urban Reseal	Reseal of Council Urban Roads	Reseal Prep, Bitumen/Asphalt Resealing and line marking of Council Urban Roads - Roads currently being inspected and reseals required being priorities. Reseal budget to be broken down for the 2nd draft of budget		800,000	-	800,000
23	INF192	Infrastructure	2024-25	Rural Construction - Gravel	Gravel Resheeting - Council Roads	Gravel Resheeting - 100mm - of Council Roads throughout the shire - Roads to be designated based on customer complaints received throughout the year		300,000	-	300,000
24	INF165	Infrastructure	2024-25	Council Infrastructure	Gravel Stockpile Pad on Biloela Showgrounds	Construction of the Gravel Stockpile Pad on the Biloela Showgrounds Area. More extensive earthworks required than originally planned for.		150,000	-	150,000
25	INF337	Infrastructure	2024-25	Rural Construction	Kianga River Road Reseal	Reseal of both approaches to the floodway - Panagui		100,000	-	100,000
26	INF155	Infrastructure	2024-25	Community Infrastructure	Shire Tourist/Community Signs	Shire Tourist/Community Signs Renewal			-	-
27	INF267	Infrastructure	2024-25	Urban Construction	Don Street - Bridge Approaches	Both bridge approaches on the bridge on Don Street in Wowan have sunken - DH00649		50,000	-	50,000
28	INF283	Infrastructure	2024-25	Urban Drainage	Shire - Drainage	Stormwater Drainage, inlet and outlet structures		50,000	-	50,000
29	INF190	Infrastructure	2024-25	Road Safety	Shire - Flood Safety	Flood depth markers, creek name signs & other warning devices		50,000	-	50,000
30	INF151	Infrastructure	2024-25	Community Infrastructure	Shire Community Facilities (Unallocated) - Community Infrastructure	Replace non-compliant electrical components. Upgrade to high efficiency lighting. Annual cost, Ergon compliance requirement.		50,000	-	50,000
31	INF330	Infrastructure	2024-25	Urban Drainage	Theodore Traffic Island Drainage	Installation of subsoil drainage in the traffic islands on The Boulevard Theodore to drain the excess irrigation water away from the road		200,000	-	200,000
32	INF170	Infrastructure	2024-25	Parks & Open Spaces	Shire - Renewal and Replacement of playground equipment in parks	Renewal and replacement of parks and open spaces equipment - Capital		50,000	-	50,000
34	INF112	Infrastructure	2024-25	Urban Drainage	Cooper Street Drainage Reserve	Upgrade of and Replacement of collapsed pipes in the Cooper St Drainage Reseal		510,000		510,000
35	INF189	Infrastructure	2024-25	Road Safety	Intersection Improvements - Defence Road / Scotts Road, Camboon	Dangerous conditions including poor sight distance, damaged signage and vehicles exceeding the 40kph limit by 60kph+.		100,000	-	100,000
36	INF087	Infrastructure	2024-25	Urban Drainage	Nobbs St Kerb and Channel Installation	Installation of Kerb and Channel and Rehab of Road to ensure water flows to Kerb and Channel		350,000		350,000
						Total to be included in budget		7,375,080	13,680,796	21,055,876

(Accounts: 1000-0001-0000 to 8999-4999-0000. All report groups. 3% of year elapsed. To Details. Excludes committed costs)

Banana Shire Council (Budget for full year)

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		REVENUE			EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget	Budget	Actual	Budget	
1000-0001	EXECUTIVE SERVICES							
1000-0002	*EXECUTIVE MANAGEMENT*							
1000-0003	ELECTED MEMBER SUPPORT							
1000-0004	Elected Member Support							
1000-1300	ELECT MEMB-Miscellaneous Receipts	3,000.00	0.00	1,000.00	---			
1000-2161	ELECT MEMB - Reimbursements				16,000.00	0.00	18,000.00	---
1000-2162	ELECT MEMB - Superannuation				57,000.00	4,154.10	60,000.00	>999%
1000-2170	ELECT MEMB - Other Expenses				103,000.00	7,427.43	102,000.00	>999%
1000-2180	ELECT MEMB-Election Expenses				20,000.00	0.00	0.00	0%
1000-2201	ELECT MEMB - Remuneration				462,000.00	35,917.58	491,000.00	>999%
1000-0004	Elected Member Support TOTAL	3,000.00	0.00	1,000.00	---	658,000.00	47,499.11	671,000.00 >999%
1000-0003	ELECTED MEMBER SUPPORT TOTAL	3,000.00	0.00	1,000.00	---	658,000.00	47,499.11	671,000.00 >999%
1010-0003	EXECUTIVE MANAGEMENT & PLANNING							
1010-0004	EXECUTIVE MANAGEMENT & PLANNING							
1010-1010	Exec Fed Operating Grant	0.00	0.00	0.00	0%			
1010-1280	CORP MAN- FOCUS Advertising	0.00	0.00	0.00	0%			
1010-1300	CORP MAN - Miscellaneous Receipts	0.00	638.00	0.00	-100%			
1010-2020	CORP MAN-Advertising&Promotion				89,000.00	4,000.00	130,000.00	>999%
1010-2100	CORP MAN-Conferences&Deputations				10,000.00	3,200.00	4,000.00	25%
1010-2130	CORP MAN-Corporate Function Expenses				17,000.00	0.00	17,000.00	---
1010-2200	CORP MAN-Employee Costs				930,000.00	54,497.18	580,000.00	964%
1010-2260	CORP MAN-Legal Expenses				106,000.00	6,540.00	25,000.00	282%
1010-2261	CORP MAN-Native Title -General				3,000.00	0.00	3,000.00	---
1010-2265	CORP MAN-Local Laws				0.00	0.00	0.00	0%
1010-2270	CORP MAN-Internal Audit				78,000.00	0.00	0.00	0%
1010-2380	Corporate Management Operating Expen				185,000.00	14,852.13	180,000.00	>999%
1010-2381	Admin Bldgs - Operating Expenses				390,000.00	76,153.75	406,000.00	433%
1010-2390	CORP MAN - Field Force Review				0.00	0.00	0.00	0%
1010-2391	CORP MAN - Organisational Changes				150,000.00	0.00	100,000.00	---
1010-2395	EXEC SERV-HR Investigations				0.00	0.00	0.00	0%
1010-2480	CORP MAN - Community Planning				0.00	0.00	0.00	0%
1010-2540	CORP MAN-Subscriptions				43,000.00	43,073.63	50,000.00	16%
1010-0004	EXECUTIVE MANAGEMENT & PLANNING TOTAL	0.00	638.00	0.00	-100%	2,001,000.00	202,316.69	1,495,000.00 639%
1010-0003	EXECUTIVE MANAGEMENT & PLANNING TOTAL	0.00	638.00	0.00	-100%	2,001,000.00	202,316.69	1,495,000.00 639%
1020-0003	ECONOMIC DEVELOP & STRATEGIC PARTNER							
1020-0004	Economic Develop & Strategic Partner							
1020-1017	ECON DEV - External Contributions	12,000.00	0.00	12,000.00	---			

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Banana Shire Council (Budget for full year)

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023
		Budget	Actual	Budget		Budget	Actual
1020-2020	ECON DEV-Promotional Costs					13,000.00	0.00
1020-2090	ECON DEV-Consultancy Expenses					88,000.00	0.00
1020-2200	ECON DEV - Employee Costs					0.00	0.00
1020-2240	ECON DEV-Grants,Contributi&Donations					96,000.00	36,326.03
1020-2360	ECON DEV-Other Expenses					0.00	0.00
1020-2380	ECON DEV-Operating Expenses					47,000.00	6,780.82
1020-2385	ECON DEV - Various Projects					0.00	0.00
1020-2390	ECONDEV - AUKUS Forum Membership					180,000.00	0.00
1020-0004	Economic Develop & Strategic Partner TOTAL	12,000.00	0.00	12,000.00	---	424,000.00	43,106.85
1020-0003	ECONOMIC DEVELOP & STRATEGIC PARTNER TOTAL	12,000.00	0.00	12,000.00	---	424,000.00	43,106.85
1030-0003	PUBLIC RELATIONS & CORPORATE EVENTS						
1030-0004	Public Relations & Corporate Events						
1030-1300	PR&EVENTS-Miscellaneous Receipts	0.00	0.00	0.00	0%		
1030-2020	PR&EVENTS-Advertising&Promotion					34,000.00	1,115.13
1030-2380	PR&EVENTS-General Expenses					0.00	0.00
1030-0004	Public Relations & Corporate Events TOTAL	0.00	0.00	0.00	0%	34,000.00	1,115.13
1030-0003	PUBLIC RELATIONS & CORPORATE EVENTS TOTAL	0.00	0.00	0.00	0%	34,000.00	1,115.13
1040-0003	GOVERNANCE & RISK						
1040-0004	Governance & Risk						
1040-2200	GOV&RISK- Employee Costs					0.00	0.00
1040-2380	GOV&RISK-Operating Expenses					0.00	0.00
1040-0004	Governance & Risk TOTAL	0.00	0.00	0.00	0%	0.00	0.00
1040-0003	GOVERNANCE & RISK TOTAL	0.00	0.00	0.00	0%	0.00	0.00
1050-0003	QUALITY						
1050-0004	Quality						
1050-2200	QUALITY - Employee Costs					0.00	0.00
1050-2380	QUALTIY - Operating Expenses					0.00	0.00
1050-0004	Quality TOTAL	0.00	0.00	0.00	0%	0.00	0.00
1050-0003	QUALITY TOTAL	0.00	0.00	0.00	0%	0.00	0.00

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Banana Shire Council (Budget for full year)

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
1060-0003	INTERNAL AUDIT						
1060-0004	Internal Audit						
1060-2200	INTERNAL AUDIT - Employee Costs				0.00	0.00	120,000.00 ---%
1060-2380	INTERNAL AUDIT - Operating Expenses				0.00	0.00	40,000.00 ---%
1060-0004	Internal Audit TOTAL	0.00	0.00	0.00 0%	0.00	0.00	160,000.00 ---%
1060-0003	INTERNAL AUDIT TOTAL	0.00	0.00	0.00 0%	0.00	0.00	160,000.00 ---%
1070-0003	PROCESS & PERFORMANCE						
1070-0004	Process & Performance						
1070-2200	PROCPERF - Employee Costs				0.00	0.00	170,000.00 ---%
1070-2380	PROCPERF - Operating Expenses				0.00	0.00	10,000.00 ---%
1070-0004	Process & Performance TOTAL	0.00	0.00	0.00 0%	0.00	0.00	180,000.00 ---%
1070-0003	PROCESS & PERFORMANCE TOTAL	0.00	0.00	0.00 0%	0.00	0.00	180,000.00 ---%
1000-0002	*EXECUTIVE MANAGEMENT* TOTAL	15,000.00	638.00	13,000.00 >999%	3,117,000.00	294,037.78	4,097,000.00 >999%
1100-0002	*HUMAN RESOURCES*						
1110-0003	HUMAN RESOURCES ADMINISTRATION						
1110-0004	Human Resources Administration						
1110-2000	HR Administraton				120,000.00	825.83	235,000.00 >999%
1110-2200	HR - Employee Costs				1,092,000.00	75,494.73	1,067,000.00 >999%
1110-2380	HR Operating Expenses				223,000.00	32,523.24	280,000.00 761%
1110-2390	HR - Settlement Agreement				0.00	0.00	0.00 0%
1110-2520	HR Recruitment & Selection Expenses				105,000.00	23,967.80	200,000.00 734%
1110-0004	Human Resources Administration TOTAL	0.00	0.00	0.00 0%	1,540,000.00	132,811.60	1,782,000.00 >999%
1110-0003	HUMAN RESOURCES ADMINISTRATION TOTAL	0.00	0.00	0.00 0%	1,540,000.00	132,811.60	1,782,000.00 >999%
1150-0003	WORKPLACE HEALTH & SAFETY						
1150-0004	Workplace Health & Safety						
1150-1300	WHS - Other Revenue	0.00	0.00	0.00 0%			
1150-2200	WH&S Employee Costs				201,000.00	14,244.16	244,000.00 >999%
1150-2380	WH&S Operating Expenses				68,000.00	175.49	40,000.00 >999%
1150-2381	WH&S Compliance				15,000.00	54.55	26,000.00 >999%
1150-2540	WH&S Subscriptions				45,000.00	0.00	50,000.00 ---%
1150-0004	Workplace Health & Safety TOTAL	0.00	0.00	0.00 0%	329,000.00	14,474.20	360,000.00 >999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
1150-0003	WORKPLACE HEALTH & SAFETY TOTAL	0.00	0.00	0.00	0%	329,000.00	14,474.20
1200-0003	LEARNING AND DEVELOPMENT						
1200-0004	Learning And Development						
1200-1050	L&D - Training Subsidies	71,000.00	7,727.74	60,000.00	676%		
1200-1300	L&D - Misc Receipts/Refund	0.00	0.00	0.00	0%		
1200-0004	Learning And Development TOTAL	71,000.00	7,727.74	60,000.00	676%	0.00	0.00
1210-0004	EXECUTIVE SERVICES L&D						
1210-2381	L&D - Exec Conferences					19,000.00	0.00
1210-2382	L&D - Exec Professional Development					26,000.00	0.00
1210-2383	L&D - Exec Core Training					43,000.00	1,024.43
1210-2389	L&D - Exec No Budget Training					7,000.00	0.00
1210-2390	L & D - Exec Apprentices & Trainees					28,000.00	1,968.76
1210-2391	L & D - Exec Learning Management Sys					0.00	0.00
1210-2392	L & D - Exec Employee Dev & Reco Pro					3,000.00	1,014.06
1210-0004	EXECUTIVE SERVICES L&D TOTAL	0.00	0.00	0.00	0%	126,000.00	4,007.25
1220-0004	CORPORATE & COMMUNITY L&D						
1220-2381	L&D - Corp & Community Conferences					14,000.00	1,937.08
1220-2382	L&D -Corp & Comm Professional Dev					10,000.00	618.24
1220-2383	L&D -Corp & Community Core Training					24,000.00	0.00
1220-2389	L&D-Corp & Comm No Budget Training					2,000.00	0.00
1220-0004	CORPORATE & COMMUNITY L&D TOTAL	0.00	0.00	0.00	0%	50,000.00	2,555.32
1230-0004	DEVELOPMENT & ENVIRONMENT L&D						
1230-2381	L&D - Develop & Environ Conferences					6,000.00	0.00
1230-2382	L&D - Develop & Env Professional Dev					11,000.00	0.00
1230-2383	L&D -Develop & Environ Core Training					49,000.00	0.00
1230-2389	L&D - Dev & Env No Budget Training					0.00	0.00
1230-0004	DEVELOPMENT & ENVIRONMENT L&D TOTAL	0.00	0.00	0.00	0%	66,000.00	0.00
1250-0004	WATER SUPPLY & SEWERAGE L&D						
1250-2381	L&D - WS & S Conferences					15,000.00	1,145.40
1250-2382	L&D- WS & S Professional Development					11,000.00	0.00
1250-2383	L&D - WS & S Core Training					125,000.00	5,350.46
1250-2389	L&D -WS & S No Budget Training					0.00	0.00
1250-0004	WATER SUPPLY & SEWERAGE L&D TOTAL	0.00	0.00	0.00	0%	151,000.00	6,495.86

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
1260-0004	INFRASTRUCTURE SERVICES L&D						
1260-2381	L&D - Infrastructure Conferences				4,000.00	0.00	4,000.00 ---%
1260-2382	L&D- Infrast Professional Develop				6,000.00	1,117.10	15,000.00 >999%
1260-2383	L&D - Infrastructure Core Training				29,000.00	0.00	50,000.00 ---%
1260-2389	L&D - Infra No Budget Training				0.00	0.00	0.00 0%
1260-0004	INFRASTRUCTURE SERVICES L&D TOTAL	0.00	0.00	0.00 0%	39,000.00	1,117.10	69,000.00 >999%
1270-0004	WORKS L&D						
1270-2381	L&D - Works Conferences				4,000.00	0.00	18,000.00 ---%
1270-2382	L&D - Works Professional Development				8,000.00	0.00	19,000.00 ---%
1270-2383	L&D - Works Core Training				231,000.00	1,200.28	233,000.00 >999%
1270-2389	L&D - Works No Budget Training				5,000.00	0.00	2,000.00 ---%
1270-0004	WORKS L&D TOTAL	0.00	0.00	0.00 0%	248,000.00	1,200.28	272,000.00 >999%
1280-0004	DISASTER MANAGEMENT L & D						
1280-2381	L & D - Disaster Management Conferen				4,000.00	1,124.18	10,000.00 790%
1280-2382	L & D -Disaster Man Professional Dev				2,000.00	0.00	10,000.00 ---%
1280-0004	DISASTER MANAGEMENT L & D TOTAL	0.00	0.00	0.00 0%	6,000.00	1,124.18	20,000.00 >999%
1200-0003	LEARNING AND DEVELOPMENT TOTAL	71,000.00	7,727.74	60,000.00 676%	686,000.00	16,499.99	886,000.00 >999%
1100-0002	*HUMAN RESOURCES* TOTAL	71,000.00	7,727.74	60,000.00 676%	2,555,000.00	163,785.79	3,028,000.00 >999%
1000-0001	EXECUTIVE SERVICES TOTAL	86,000.00	8,365.74	73,000.00 773%	5,672,000.00	457,823.57	7,125,000.00 >999%
2000-0001	CORPORATE AND COMMUNITY SERVICES						
2000-0002	*ADMINISTRATION SERVICES*						
2000-0003	RATES & CHARGES						
2010-0004	GENERAL RATES						
2010-1100	Urban Rates	8,041,000.00	(10,029.86)	8,685,000.00 <999%			
2010-1101	Rural Rates	11,403,000.00	(347.15)	12,451,000.00 <999%			
2010-1102	Rural Residential Rates	704,000.00	0.00	744,000.00 ---%			
2010-1103	Mining Rates	14,021,000.00	0.00	15,650,000.00 ---%			
2010-1140	Interest-Urban Rates	36,000.00	0.00	32,000.00 ---%			
2010-1141	Interest-Rural Rates	12,000.00	0.00	9,000.00 ---%			
2010-1142	Interest-Rural Residential Rates	5,000.00	0.00	6,000.00 ---%			
2010-1143	Interest-Mining Rates	7,000.00	0.00	8,000.00 ---%			
2010-1160	Discount-Urban Rates	(709,000.00)	780.89	(869,000.00) <999%			
2010-1161	Discount-Rural Rates	(1,056,000.00)	34.71	(1,245,000.00) <999%			
2010-1162	Discount-Rural Residential Rates	(59,000.00)	0.00	(74,000.00) ---%			

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
2010-1163	Discount-Mining Rates	(1,243,000.00)	0.00	(1,565,000.00)	---		
2010-1170	Govt Pension Rebate Granted	(128,000.00)	0.00	(136,000.00)	---		
2010-1180	Council Pension Rebate-Urban	(163,000.00)	0.00	(167,000.00)	---		
2010-1181	Council Pension Rebate-Rural	(16,000.00)	0.00	(17,000.00)	---		
2010-1182	Council Pension Rebate-Rural Residen	(14,000.00)	0.00	(15,000.00)	---		
2010-1190	Write Off Rates	0.00	(73.11)	0.00	-100%		
2010-1191	Write Off-Rural Rates	0.00	0.00	0.00	0%		
2010-1192	Write Off-Rural Residential Rates	0.00	0.00	0.00	0%		
2010-1193	Write Off-Mining Rates	(2,000.00)	0.00	0.00	0%		
2010-1194	Rate Concessions-Sporting&Comm Group	(191,000.00)	(107,379.66)	(207,000.00)	93%		
2010-1195	Rate Concessions-Retirement Homes	(218,000.00)	(102,921.56)	(231,000.00)	124%		
2010-1196	Rate Concessions-Council Granted	0.00	0.00	0.00	0%		
2010-1197	Developers Utility Concession	0.00	0.00	0.00	0%		
2010-1400	Govt Pension Rebate Received	128,000.00	0.00	136,000.00	---		
2010-0004	GENERAL RATES TOTAL	30,558,000.00	(219,935.74)	33,195,000.00	<999%	0.00	0.00
2020-0004	SPECIAL RATES						
2022-1100	Retirement Rates Levy	0.00	0.00	0.00	0%		
2022-1140	Interest-Retirement Units Rate	0.00	0.00	0.00	0%		
2022-1160	Discount-Retirements Units	0.00	0.00	0.00	0%		
2022-1190	Rates Write Off-Retirements Units	0.00	0.00	0.00	0%		
2020-0004	SPECIAL RATES TOTAL	0.00	0.00	0.00	0%	0.00	0.00
2000-0003	RATES & CHARGES TOTAL	30,558,000.00	(219,935.74)	33,195,000.00	<999%	0.00	0.00
2050-0003	C & CS DIRECTORATE						
2050-0004	C & CS Directorate						
2050-2200	C&CS Directorate Employee Costs					445,000.00	33,646.28
2050-2380	C&CS Directorate Operating Expenses					1,000.00	0.00
2055-2200	C&CS Directorate Employee Costs -ERP					500,000.00	54,258.11
2055-2380	C&CS Directorate Implem Costs - ERP					750,000.00	23,726.41
2050-0004	C & CS Directorate TOTAL	0.00	0.00	0.00	0%	1,696,000.00	111,630.80
2050-0003	C & CS DIRECTORATE TOTAL	0.00	0.00	0.00	0%	1,696,000.00	111,630.80
2100-0003	ADMINISTRATION SERVICE-OTHER						
2100-0004	Administration Service-Other						
2100-1280	ADMIN SERV-Search Fees	95,000.00	9,264.00	91,000.00	882%		
2100-1285	ADMIN SERV-Fees-Right to Information	0.00	53.90	0.00	-100%		
2100-1290	FIRE LEVY - COLLECTION FEES	30,000.00	0.00	29,000.00	---		
2100-1300	ADMIN SERV- Miscellaneous Receipts	0.00	0.00	0.00	0%		
2100-1400	ADMIN SERV-Insurance Receipts No GST	0.00	0.00	0.00	0%		
2100-2160	Admin Services - Depreciation					0.00	0.00
2100-2200	Admin Services Employee Costs					933,000.00	63,747.48

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		REVENUE			EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget	Budget	Actual	Budget	
2100-2380	Admin Services Operating Expenses				476,000.00	24,465.75	421,000.00	>999%
2100-0004	Administration Service-Other TOTAL	125,000.00	9,317.90	120,000.00	1,409,000.00	88,213.23	421,000.00	377%
2100-0003	ADMINISTRATION SERVICE-OTHER TOTAL	125,000.00	9,317.90	120,000.00	1,409,000.00	88,213.23	421,000.00	377%
2000-0002	*ADMINISTRATION SERVICES* TOTAL	30,683,000.00	(210,617.84)	33,315,000.00	3,105,000.00	199,844.03	1,782,000.00	792%
2200-0002	*FINANCIAL SERVICES*							
2200-0003	FINANCIAL GRANTS & OPERATION							
2200-0004	Financial Services							
2200-1010	FINANCE-Financial Assistance Grants	5,061,000.00	0.00	9,712,000.00	---			
2200-2200	FINANCE-Employee Costs				1,018,000.00	74,241.35	1,021,000.00	>999%
2200-2300	Consolidated Loan Interest				0.00	0.00	0.00	0%
2200-2380	Finance Operating Expenses				169,000.00	22,936.56	179,000.00	680%
2200-2381	FINANCE-QAO Audit Costs				94,000.00	0.00	108,000.00	---
2200-2382	FINANCE- Grant Audit Costs				0.00	0.00	0.00	0%
2200-2395	C&CS -HR Investigations				0.00	0.00	0.00	0%
2200-2749	FINANCE-Payroll Tax				55,000.00	(8,158.49)	66,000.00	-909%
2200-2750	FINANCE-Fringe Benefits Tax				204,000.00	49,196.00	200,000.00	307%
2200-0004	Financial Services TOTAL	5,061,000.00	0.00	9,712,000.00	---	1,540,000.00	138,215.42	1,574,000.00 >999%
2200-0003	FINANCIAL GRANTS & OPERATION TOTAL	5,061,000.00	0.00	9,712,000.00	---	1,540,000.00	138,215.42	1,574,000.00 >999%
2210-0003	BANKING & INVESTMENT							
2210-0004	BANKING							
2210-1250	BANK- Interest - Bank Investments	33,000.00	3,883.99	21,000.00	441%			
2210-1251	BANK - Interest - QTC	1,740,000.00	169,053.16	1,560,000.00	823%			
2210-1310	BANK - Debt Collection Recovery	120,000.00	0.00	130,000.00	---			
2210-2040	BANK-Bank & Agency Charges				80,000.00	4,419.99	68,000.00	>999%
2210-2041	BANK - QTC Bank Charges				60,000.00	6,081.95	48,000.00	689%
2210-2045	BANK-Bad Debts Expense				2,000.00	0.00	4,000.00	---
2210-2046	BANK - Debt Collection Expense				120,000.00	0.00	120,000.00	---
2210-2047	RATES - Impairment Expense				0.00	0.00	38,000.00	---
2210-2050	CASH Float - Losses				0.00	0.00	0.00	0%
2210-2060	BANK-Cents Rounding				0.00	(0.12)	0.00	-100%
2210-0004	BANKING TOTAL	1,893,000.00	172,937.15	1,711,000.00	889%	262,000.00	10,501.82	278,000.00 >999%
2210-0003	BANKING & INVESTMENT TOTAL	1,893,000.00	172,937.15	1,711,000.00	889%	262,000.00	10,501.82	278,000.00 >999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
2200-0002	*FINANCIAL SERVICES* TOTAL	6,954,000.00	172,937.15	11,423,000.00 >999%	1,802,000.00	148,717.24	1,852,000.00 >999%
2300-0002	*ONCOSTS*						
2300-0003	EMPLOYEE COSTS						
2300-0004	Employee Costs & Oncosts						
2300-1401	Parental Leave Received	32,000.00	0.00	30,000.00 ---%			
2300-1402	Workers Compensation Claims	89,000.00	0.00	60,000.00 ---%			
2300-1732	Annual Leave Oncost Recovery	0.00	(640.28)	0.00 -100%			
2300-1735	FP< Oncost Recovery	0.00	(2.22)	0.00 -100%			
2300-1736	Long Service Leave Oncost Recovery	0.00	(127.09)	0.00 -100%			
2300-1737	Public Holidays Oncost Recovery	0.00	(318.18)	0.00 -100%			
2300-1739	Sick Oncost Recovery	0.00	(454.69)	0.00 -100%			
2300-1740	ONCOST-Public Liability Ins Oncost R	0.00	0.00	0.00 0%			
2300-1741	Superannuation Oncost Recovery	0.00	(0.22)	0.00 -100%			
2300-1742	Training Wages Oncost Recovery	0.00	2.25	0.00 -100%			
2300-1743	Uniforms Oncost Recovery	0.00	0.49	0.00 -100%			
2300-1744	Wet Weather Oncost Recovery	0.00	0.32	0.00 -100%			
2300-1745	Workers Compensation Oncost Recovery	0.00	0.37	0.00 -100%			
2300-1750	Internal Overheads Recovery	6,669,000.00	275,558.90	7,554,000.00 >999%			
2300-1760	Corporate Overheads Recovery	1,770,000.00	73,729.34	1,970,000.00 >999%			
2300-1770	External Overheads Recovery	2,816,000.00	116,226.60	2,166,000.00 >999%			
2300-2200	EMPLOYEE COSTS - Others				31,000.00	4,849.12	5,000.00 3%
2300-2402	Workers Compensation Expense				0.00	0.00	0.00 0%
2300-2732	Annual Leave Exp Ac				1,959,000.00	173,127.28	2,000,000.00 >999%
2300-2733	Rostered Day Off Expense Ac				10,000.00	12,265.40	12,000.00 -2%
2300-2734	Time Off In Lieu Expense Ac				45,000.00	451.75	60,000.00 >999%
2300-2735	ONCOST-FP<				125,000.00	4,790.28	120,000.00 >999%
2300-2736	Long Service Leave Expense Ac				482,000.00	31,833.69	420,000.00 >999%
2300-2737	Public Holidays				805,000.00	134.77	997,000.00 >999%
2300-2739	Sick Leave				1,211,000.00	106,239.17	1,028,000.00 868%
2300-2740	Public Liability Insurance				290,000.00	289,670.70	302,000.00 4%
2300-2741	Superannuation				2,988,000.00	203,326.80	3,115,000.00 >999%
2300-2742	Training and Workshop Wages				584,000.00	2.05	45,000.00 >999%
2300-2743	Employees Uniforms				125,000.00	709.99	125,000.00 >999%
2300-2744	Wet Weather				183,000.00	38,190.53	200,000.00 424%
2300-2745	Workers Compensation Insurance				548,000.00	1,751.89	550,000.00 >999%
2300-2747	Other Leave				97,000.00	10,853.85	139,000.00 >999%
2300-2748	Leave Without Pay				0.00	0.00	0.00 0%
2300-2749	Wages in Advance				0.00	0.00	0.00 0%
2300-2752	Employee Health				0.00	0.00	0.00 0%
2300-0004	Employee Costs & Oncosts TOTAL	11,376,000.00	463,975.59	11,780,000.00 >999%	9,483,000.00	878,197.27	9,118,000.00 938%
2300-0003	EMPLOYEE COSTS TOTAL	11,376,000.00	463,975.59	11,780,000.00 >999%	9,483,000.00	878,197.27	9,118,000.00 938%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
2310-0003	WORKS AND DEPOTS						
2310-0004	Works and Depots						
2310-1734	Wrks and Depot-Depo Admin Exp OncRec	0.00	0.96	0.00 -100%			
2310-1746	Works Supervision Oncost Recovery	0.00	(2.13)	0.00 -100%			
2310-2200	Works Svision - Employee Costs				1,429,000.00	104,532.67	1,502,000.00 >999%
2310-2734	Works and Depots-Depots AdminExpense				870,000.00	59,480.46	2,280,000.00 >999%
2310-2746	Works Supervision				0.00	0.00	0.00 0%
2310-0004	Works and Depots TOTAL	0.00	(1.17)	0.00 -100%	2,299,000.00	164,013.13	3,782,000.00 >999%
2310-0003	WORKS AND DEPOTS TOTAL	0.00	(1.17)	0.00 -100%	2,299,000.00	164,013.13	3,782,000.00 >999%
2320-0003	STORES						
2320-0004	Stores						
2320-1300	STORE-Sales Receipts	0.00	0.00	0.00 0%			
2320-1380	Stores Oncost Recovery	426,000.00	16,754.28	409,000.00 >999%			
2320-2200	STORE-Employee Costs				451,000.00	43,505.04	364,000.00 737%
2320-2380	Store Operating Expenses				51,000.00	1,847.58	100,000.00 >999%
2320-2785	Stock Transfers and Write-offs				22,000.00	11,810.32	22,000.00 86%
2320-0004	Stores TOTAL	426,000.00	16,754.28	409,000.00 >999%	524,000.00	57,162.94	486,000.00 750%
2320-0003	STORES TOTAL	426,000.00	16,754.28	409,000.00 >999%	524,000.00	57,162.94	486,000.00 750%
2300-0002	*ONCOSTS* TOTAL	11,802,000.00	480,728.70	12,189,000.00 >999%	12,306,000.00	1,099,373.34	13,386,000.00 >999%
2350-0002	*INFORMATION & COMMUNICATION TECHNO*						
2350-0003	INFORMATION & COMMUNICATION TECHNOLO						
2350-0004	Information & Communication						
2350-2160	Depreciation - ICT				94,000.00	7,947.01	153,000.00 >999%
2350-2161	Depreciation - Intangible Assets				5,000.00	0.00	5,000.00 ---%
2350-2200	ICT-Employee Costs				385,000.00	25,467.99	466,000.00 >999%
2350-2380	ICT-Operating & Maintenance Expenses				97,000.00	2,300.25	92,000.00 >999%
2350-2381	ICT Communications				205,000.00	13,813.24	170,000.00 >999%
2350-2385	ICT - ERP Implementation				0.00	0.00	0.00 0%
2350-2480	ICT - Licences & Software Expenses				971,000.00	377,183.52	948,000.00 151%
2350-0004	Information & Communication TOTAL	0.00	0.00	0.00 0%	1,757,000.00	426,712.01	1,834,000.00 330%
2350-0003	INFORMATION & COMMUNICATION TECHNOLO TOTAL	0.00	0.00	0.00 0%	1,757,000.00	426,712.01	1,834,000.00 330%

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		REVENUE		EXPENDITURE			
		2023/2024 Budget	31 Jul 2023 Actual	31 Jul 2024 Budget	2023/2024 Budget	31 Jul 2023 Actual	31 Jul 2024 Budget
2350-0002	*INFORMATION & COMMUNICATION TECHNO* TOTAL	0.00	0.00	0.00	0%	1,757,000.00	426,712.01
2680-0002	NON CURRENT ASSETS						
2680-0003	ASSET CONTROLS						
2680-0004	Asset Controls						
2680-1380	Profit/Loss on Disposal of Assets	(18,178,000.00)	(1,017.53)	(5,000,000.00)	>999%		
2680-1390	Contributed Assets Received	0.00	0.00	0.00	0%		
2680-2500	Reval Loss - Assets Expense Ac					(20,000,000.00)	0.00
2680-2510	Assets Contributed to Third Party					0.00	0.00
2680-0004	Asset Controls TOTAL	(18,178,000.00)	(1,017.53)	(5,000,000.00)	>999%	(20,000,000.00)	0.00
2680-0003	ASSET CONTROLS TOTAL	(18,178,000.00)	(1,017.53)	(5,000,000.00)	>999%	(20,000,000.00)	0.00
2680-0002	NON CURRENT ASSETS TOTAL	(18,178,000.00)	(1,017.53)	(5,000,000.00)	>999%	(20,000,000.00)	0.00
2000-0001	CORPORATE AND COMMUNITY SERVICES TOTAL	31,261,000.00	442,030.48	51,927,000.00	>999%	(1,030,000.00)	1,874,646.62
3000-0001	COUNCIL SERVICES - ENVIRONM & HEALTH						
3000-0002	*COMMERCIAL SERVICES*						
3120-0003	HEALTH & ENVIRONMENT						
3120-0004	Health & Environment						
3120-1050	HEALTH&ENV-Grants,Subsidies,Cont&Don	0.00	0.00	0.00	0%		
3120-1290	HEALTH&E-Licence Fees	66,000.00	57,469.00	69,000.00	20%		
3120-1300	HEALTH&E-Miscellaneous Receipts	12,000.00	0.00	11,000.00	---		
3120-1301	SPER-Infringement Notices	28,000.00	2,482.40	30,000.00	>999%		
3120-2200	HEALTH&E-Employee Costs					639,000.00	43,453.30
3120-2380	HEALTH&E-Operating Expenses					52,000.00	12,418.80
3120-2381	Environmental Sustainability Op Exp					19,000.00	1,712.99
3121-1050	ILLEGAL DUMPING-Grants,Subsidies etc	78,000.00	0.00	90,000.00	---		
3121-2380	ILLEGAL DUMPING - Operating Expenses					155,000.00	0.00
3120-0004	Health & Environment TOTAL	184,000.00	59,951.40	200,000.00	234%	865,000.00	57,585.09
3120-0003	HEALTH & ENVIRONMENT TOTAL	184,000.00	59,951.40	200,000.00	234%	865,000.00	57,585.09
3140-0003	RURAL SERVICES						
3150-0004	LAND PROTECTION						
3150-1010	Land Protection - Operating Grants	0.00	0.00	0.00	0%		

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
3150-1300	LAND PRO - Sales Receipts	27,000.00	0.00	14,000.00	---				
3150-1301	Land Pro-Main Roads Pest Mgmt Receip	70,000.00	0.00	80,000.00	---				
3150-1340	LAND PRO-Impounding Fees	0.00	0.00	0.00	0%				
3150-2200	LAND PRO-Employee Costs					674,000.00	51,704.81	692,000.00	>999%
3150-2380	LAND PRO-Operating Expenses					199,000.00	1,403.85	182,000.00	>999%
3150-2480	LAND PRO-Maintenance Expenses					1,000.00	0.00	1,000.00	---
3150-0004	LAND PROTECTION TOTAL	97,000.00	0.00	94,000.00	---	874,000.00	53,108.66	875,000.00	>999%
3160-0004	STOCK ROUTES								
3160-1050	STOCK ROUTES - Subsidies	0.00	0.00	0.00	0%				
3160-1300	Stock Routes Receipts	42,000.00	0.00	19,000.00	---				
3160-2370	Reimbursement to State Governmen-50%					0.00	0.00	0.00	0%
3160-2380	STOCK RTS-Operating Expenses					7,000.00	0.00	12,000.00	---
3160-0004	STOCK ROUTES TOTAL	42,000.00	0.00	19,000.00	---	7,000.00	0.00	12,000.00	---
3165-0004	SALEYARDS & CLEARING DIP								
3165-1300	Taroom Saleyards&Clearing Dip Income	91,000.00	9,651.82	110,000.00	>999%				
3165-2380	Taroom Saleyards&Dip Operating Exp					52,000.00	3,890.87	60,000.00	>999%
3165-0004	SALEYARDS & CLEARING DIP TOTAL	91,000.00	9,651.82	110,000.00	>999%	52,000.00	3,890.87	60,000.00	>999%
3140-0003	RURAL SERVICES TOTAL	230,000.00	9,651.82	223,000.00	>999%	933,000.00	56,999.53	947,000.00	>999%
3170-0003	ANIMAL CONTROL								
3170-0004	Animal Control								
3170-1190	ANIMAL-Write-off-Animal Registration	0.00	204.00	0.00	-100%				
3170-1290	ANIMAL-Registration Fees	58,000.00	64,499.85	61,000.00	-5%				
3170-1292	ANIMAL- Microchip Fee	0.00	0.00	0.00	0%				
3170-1299	ANIMAL CONT - Discount - Animal Reg	(4,000.00)	(2,603.31)	(4,000.00)	54%				
3170-1300	ANIMAL-Hire Equipment	0.00	0.00	0.00	0%				
3170-1340	ANIMAL-Impounding & Disposal Fees	11,000.00	1,427.78	24,000.00	>999%				
3170-2200	ANIMAL-Employee Costs					450,000.00	25,827.49	500,000.00	>999%
3170-2380	ANIMAL-Operating Expenses					70,000.00	4,209.98	75,000.00	>999%
3170-2480	ANIMAL-Maintenance Expenses					1,000.00	0.00	6,000.00	---
3170-0004	Animal Control TOTAL	65,000.00	63,528.32	81,000.00	28%	521,000.00	30,037.47	581,000.00	>999%
3170-0003	ANIMAL CONTROL TOTAL	65,000.00	63,528.32	81,000.00	28%	521,000.00	30,037.47	581,000.00	>999%
3000-0002	*COMMERCIAL SERVICES* TOTAL	479,000.00	133,131.54	504,000.00	279%	2,319,000.00	144,622.09	2,383,000.00	>999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
3190-0002	*COMMUNITY & DEVELOPMENT*						
3190-0003	COMMUNITY DEVELOPMENT						
3190-0004	Community Development						
3190-1010	COMM DEVEL-Op Grants/Subs	97,000.00	0.00	97,000.00	---		
3190-1300	COM DEVEL - Miscellaneous Receipts	8,000.00	600.00	3,000.00	400%		
3190-2120	COM DEVEL- Grants & Donations					159,000.00	0.00
3190-2200	COM DEVEL-Employee Costs					133,000.00	13,765.96
3190-2380	COM DEVEL-Operating Expenses					75,000.00	610.97
3190-2381	COM DEVEL - Community Planning Op Ex					3,000.00	0.00
3190-2382	COM DEVEL - Housing Needs					11,000.00	0.00
3190-0004	Community Development TOTAL	105,000.00	600.00	100,000.00	>999%	381,000.00	14,376.93
3190-0003	COMMUNITY DEVELOPMENT TOTAL	105,000.00	600.00	100,000.00	>999%	381,000.00	14,376.93
3200-0003	SHOWGROUNDS/SPORTS GROUNDS						
3200-0004	Showgrounds/Sports Grounds						
3200-2380	SHOWGROUNDS - Operating & Maint Exp					182,000.00	26,580.66
3200-0004	Showgrounds/Sports Grounds TOTAL	0.00	0.00	0.00	0%	182,000.00	26,580.66
3200-0003	SHOWGROUNDS/SPORTS GROUNDS TOTAL	0.00	0.00	0.00	0%	182,000.00	26,580.66
3300-0003	LIBRARIES						
3300-0004	Libraries						
3300-1010	LIBR GEN-Library Grant	114,000.00	0.00	109,000.00	---		
3300-1280	LIBRARIES - Book Replacement Income	1,000.00	120.00	1,000.00	733%		
3300-1290	LIBRARIES - Book Sales	1,000.00	25.81	1,000.00	>999%		
3300-1295	LIBRARIES - Other Income	0.00	0.00	0.00	0%		
3300-1300	LIBRARY - Fees & Charges	18,000.00	1,485.45	16,000.00	977%		
3300-2200	LIBRARY - Employee Costs					911,000.00	62,666.39
3300-2380	LIBRARY - Operating Expenses					349,000.00	47,646.66
3300-0004	Libraries TOTAL	134,000.00	1,631.26	127,000.00	>999%	1,260,000.00	110,313.05
3300-0003	LIBRARIES TOTAL	134,000.00	1,631.26	127,000.00	>999%	1,260,000.00	110,313.05
3350-0003	COMMUNITY RESOURCE CENTRE MANAGEMENT						
3350-0004	Community Resource Centre						
3350-1010	CRC Grants Received	355,000.00	0.00	715,000.00	---		
3350-1020	CRC External Contributions	0.00	0.00	0.00	0%		
3350-1275	CRC - Membership Fees	11,000.00	0.00	13,000.00	---		

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		REVENUE		EXPENDITURE	
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024
		Budget	Actual	Budget	Budget
3350-1300	CRC-Sales Receipts	1,000.00	0.00	0.00	0%
3350-1301	CRC Internal Sales	0.00	0.00	0.00	0%
3350-1360	CRC - Room Hire	27,000.00	195.00	20,000.00	>999%
3350-2160	Depreciation-CRC			68,000.00	5,783.45
3350-2200	CRC Employee Costs			275,000.00	20,325.05
3350-2380	CRC-Council Funded Operating Expenses			146,000.00	12,093.96
3350-2381	CRC - Externally Funded Operating Ex			488,000.00	18,554.73
3351-1280	CRC - NDIS Program	13,000.00	1,163.94	10,000.00	759%
3351-2480	CRC - NDIS Program			8,000.00	450.00
3350-0004	Community Resource Centre TOTAL	407,000.00	1,358.94	758,000.00	>999%
3350-0003	COMMUNITY RESOURCE CENTRE MANAGEMENT TOTAL	407,000.00	1,358.94	758,000.00	>999%
3370-0003	HOME AND COMMUNITY CARE				
3370-0004	Home And Community Care				
3370-1050	HACC-Government Operating Subsidies	301,000.00	30,681.96	319,000.00	940%
3370-1300	HACC-Community Care Recoupments	4,000.00	162.36	3,000.00	>999%
3370-1301	HACC - Medical Transport Recoupments	1,000.00	0.00	0.00	0%
3370-2200	HACC - Employee Costs			227,000.00	18,854.53
3370-2380	Home & Community Care Operating Exp			17,000.00	1,707.29
3370-2382	HACC-Operating Expenses-STATE			25,000.00	2,598.30
3371-1050	Home Care Packages Govt Cont	334,000.00	24,984.79	500,000.00	>999%
3371-1055	HCP Improved P'ment Transition Support	0.00	0.00	0.00	0%
3371-2200	Home Care Packages Employee Costs			282,000.00	16,725.61
3371-2380	HACC-Home Care Packages Operating Exp			42,000.00	2,594.34
3370-0004	Home And Community Care TOTAL	640,000.00	55,829.11	822,000.00	>999%
3370-0003	HOME AND COMMUNITY CARE TOTAL	640,000.00	55,829.11	822,000.00	>999%
3400-0003	TOURISM & PROMOTION				
3400-0004	TOURISM				
3400-1050	TOURISM - Grants	0.00	0.00	0.00	0%
3400-1300	TOUR Miscellaneous Receipts	1,000.00	0.00	1,000.00	---
3400-2380	TOURISM-Operating Expenses			136,000.00	40,111.87
3400-0004	TOURISM TOTAL	1,000.00	0.00	1,000.00	---
3420-0004	PROMOTION				
3420-1300	Promotion - Misc Receipts	0.00	0.00	0.00	0%
3420-1301	Promotion - Hire of Equipment	2,000.00	0.00	4,000.00	---
3420-2380	PROMOTION - Operating Expenses			2,000.00	0.00
3421-1010	Bilo 100yr Celeb - Grants	10,000.00	0.00	14,000.00	---
3421-1300	Bilo 100yr Celeb-Sponsorship	27,000.00	0.00	5,000.00	---
3421-1301	Bilo 100yr Celeb- Donations	6,000.00	0.00	1,000.00	---
3421-1302	Bilo 100yr Celeb- Ticket Sales	0.00	0.00	0.00	0%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
3421-2380	Bilo 100 Year Celebration - Expenses				15,000.00	0.00	80,000.00 ---%
3420-0004	PROMOTION TOTAL	45,000.00	0.00	24,000.00 ---%	17,000.00	0.00	85,000.00 ---%
3400-0003	TOURISM & PROMOTION TOTAL	46,000.00	0.00	25,000.00 ---%	153,000.00	40,111.87	285,000.00 611%
3450-0003	ARTS & CULTURES						
3450-0004	REGIONAL ARTS DEVELOPMENT FUND						
3450-1010	RADF State Grants Received	18,000.00	0.00	31,000.00 ---%			
3450-2380	RADF Grants to Locals				34,000.00	0.00	69,000.00 ---%
3450-0004	REGIONAL ARTS DEVELOPMENT FUND TOTAL	18,000.00	0.00	31,000.00 ---%	34,000.00	0.00	69,000.00 ---%
3451-0004	ARTS & CULTURE						
3451-1282	ARTS&CULT-Exhibition Venue Hire	1,000.00	0.00	1,000.00 ---%			
3451-1284	ARTS&CULT -Exhib Sales - Commission	1,000.00	0.00	2,000.00 ---%			
3451-1301	ARTS&CULT-Miscellaneous Receipts	15,000.00	4,968.18	31,000.00 524%			
3451-2182	ARTS&CULT - Exhibition Fees				32,000.00	165.97	49,000.00 >999%
3451-2200	ARTS&CULT -Employee Costs				114,000.00	7,695.27	95,000.00 >999%
3451-2380	ARTS&CULT - Operating Exp				20,000.00	2,845.76	70,000.00 >999%
3451-0004	ARTS & CULTURE TOTAL	17,000.00	4,968.18	34,000.00 584%	166,000.00	10,707.00	214,000.00 >999%
3450-0003	ARTS & CULTURES TOTAL	35,000.00	4,968.18	65,000.00 >999%	200,000.00	10,707.00	283,000.00 >999%
3190-0002	*COMMUNITY & DEVELOPMENT* TOTAL	1,367,000.00	64,387.49	1,897,000.00 >999%	3,754,000.00	301,776.77	4,668,000.00 >999%
3500-0002	BUILT ENVIRONMENT						
3500-0003	CORPORATE BUILDINGS & LEASES						
3500-0004	CORPORATE BUILDINGS						
3500-1010	BUILT-CS Federal Operating Grants	0.00	0.00	0.00 0%			
3500-1050	CORP BUILD-Capital Subsidies-NO GST	0.00	0.00	0.00 0%			
3500-1300	CORP BUILD- Miscellaneous Receipts	0.00	0.00	0.00 0%			
3500-1400	BUILT-Insurance Receipts	34,000.00	0.00	10,000.00 ---%			
3500-1420	CORP BUILD-Commercial Rent Receipts	0.00	0.00	0.00 0%			
3500-2160	Depreciation - Corporate Buildings				3,690,000.00	290,928.70	3,927,000.00 >999%
3500-2200	Built Environment - Employee Costs				478,000.00	40,473.42	516,000.00 >999%
3500-2380	Corporate Buildings MaintenanceExpen				1,364,000.00	60,557.05	1,324,000.00 >999%
3500-0004	CORPORATE BUILDINGS TOTAL	34,000.00	0.00	10,000.00 ---%	5,532,000.00	391,959.17	5,767,000.00 >999%
3501-0004	CORPORATE LEASE HOUSING						
3501-1300	CORP LEASING Miscellaneous Receipts	0.00	0.00	0.00 0%			
3501-1420	Council Premises-Rent Receipts	261,000.00	13,477.29	270,000.00 >999%			

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
3501-1421	RENT RECEIPTS - Transit Accommodatio	20,000.00	1,328.57	23,000.00	>999%				
3501-1422	INTERNAL RENT REC. - Transit Accommm	97,000.00	8,350.00	92,000.00	>999%				
3501-1423	RENT REC -TMR Leases	47,000.00	3,487.87	45,000.00	>999%				
3501-1424	RENT REC- Lake Callide Retreat	32,000.00	0.00	30,000.00	---				
3501-1426	CQ Uni Building Lease Receipts	1,000.00	125.46	1,000.00	697%				
3501-2160	Depreciation-Lake Callide Retreat					49,000.00	4,032.39	52,000.00	>999%
3501-2385	TRANS-Transit Accommodation Operatin					88,000.00	8,998.78	80,000.00	789%
3501-2481	LEASES - Operating Expenses					47,000.00	1,250.00	27,000.00	>999%
3501-2482	Callide Dam Rentals Operating Exp					16,000.00	5,161.85	12,000.00	132%
3501-2483	TMR Council Funded Expenses					20,000.00	1,003.26	51,000.00	>999%
3501-2484	CQ Uni Building Lease Expenses					61,000.00	3,707.15	61,000.00	>999%
3501-2500	Council Premises-Operating Expenses					503,000.00	59,155.59	400,000.00	576%
3502-1280	TMR Leases - Management Fees	25,000.00	0.00	25,000.00	---				
3502-2480	TMR Leases - Expenses					71,000.00	4,486.65	25,000.00	457%
3501-0004	CORPORATE LEASE HOUSING TOTAL	483,000.00	26,769.19	486,000.00	>999%	855,000.00	87,795.67	708,000.00	706%
3500-0003	CORPORATE BUILDINGS & LEASES TOTAL	517,000.00	26,769.19	496,000.00	>999%	6,387,000.00	479,754.84	6,475,000.00	>999%
3503-0003	PUBLIC BUILDINGS								
3503-0004	CIVIC CENTRE								
3503-1280	CIVIC CENT-Hire Biloela Civic Centre	14,000.00	0.00	16,000.00	---				
3503-1420	CIVIC CENTRE - Rent Receipts	17,000.00	709.09	18,000.00	>999%				
3503-2380	CIVIC CENT-Operating Expenses					260,000.00	82,900.85	200,000.00	141%
3503-2480	CIVIC CENT - Maintenance Expenses					58,000.00	3,100.00	60,000.00	>999%
3503-0004	CIVIC CENTRE TOTAL	31,000.00	709.09	34,000.00	>999%	318,000.00	86,000.85	260,000.00	202%
3504-0004	KIANGA HALL								
3504-1281	HALLS-Kianga Deposits-NO GST	0.00	0.00	0.00	0%				
3504-2380	Kianga Hall Operating Expenses					39,000.00	7,969.26	30,000.00	276%
3504-0004	KIANGA HALL TOTAL	0.00	0.00	0.00	0%	39,000.00	7,969.26	30,000.00	276%
3510-0004	PUBLIC HALL (OTHER)								
3510-1280	HALL-Hall Hire	9,000.00	3,053.42	10,000.00	228%				
3510-1300	HALL-Community Facilities Other Rev	22,000.00	2,597.10	23,000.00	786%				
3510-2380	HALL-Community Facilities Operating					299,000.00	57,891.57	280,000.00	384%
3510-0004	PUBLIC HALL (OTHER) TOTAL	31,000.00	5,650.52	33,000.00	484%	299,000.00	57,891.57	280,000.00	384%
3503-0003	PUBLIC BUILDINGS TOTAL	62,000.00	6,359.61	67,000.00	954%	656,000.00	151,861.68	570,000.00	275%
3700-0003	SWIMMING POOLS								
3703-0004	BILOELA SWIMMING POOL								
3703-1300	POOL BILO-Miscell Receipts-GST Incl	0.00	0.00	0.00	0%				

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
3703-2160	POOL BILO-Depreciation				128,000.00	8,750.17	138,000.00 >999%
3703-2380	POOL BILO-Operation Expenses				384,000.00	24,227.51	400,000.00 >999%
3703-2480	POOL BILO-Maintenance Exp				367,000.00	10,020.20	140,000.00 >999%
3703-0004	BILOELA SWIMMING POOL TOTAL	0.00	0.00	0.00 0%	879,000.00	42,997.88	678,000.00 >999%
3709-0004	MOURA SWIMMING POOL						
3709-1300	POOL MOUR-Miscell Receipts-GST Incl	0.00	0.00	0.00 0%			
3709-2160	POOL MOUR-Depreciation				98,000.00	8,085.39	104,000.00 >999%
3709-2380	POOL MOUR-Operation Expenses				338,000.00	25,063.25	350,000.00 >999%
3709-2480	POOL MOUR-Maintenance Expenses				97,000.00	859.35	140,000.00 >999%
3709-0004	MOURA SWIMMING POOL TOTAL	0.00	0.00	0.00 0%	533,000.00	34,007.99	594,000.00 >999%
3710-0004	TAROOM SWIMMING POOL						
3710-2160	POOL TARO-Depreciation				59,000.00	4,976.69	63,000.00 >999%
3710-2380	POOL TARO-Operating Expenses				109,000.00	9,059.92	140,000.00 >999%
3710-2480	POOL TARO-Maintenance Expenses				40,000.00	0.00	40,000.00 ---%
3710-0004	TAROOM SWIMMING POOL TOTAL	0.00	0.00	0.00 0%	208,000.00	14,036.61	243,000.00 >999%
3700-0003	SWIMMING POOLS TOTAL	0.00	0.00	0.00 0%	1,620,000.00	91,042.48	1,515,000.00 >999%
3500-0002	BUILT ENVIRONMENT TOTAL	579,000.00	33,128.80	563,000.00 >999%	8,663,000.00	722,659.00	8,560,000.00 >999%
3800-0002	*ENVIRONMENTAL WASTE*						
3800-0003	CLEANSING						
3800-0004	Cleansing						
3800-1120	CLEAN-Garbage Charges	3,114,000.00	0.00	3,242,000.00 ---%			
3800-1140	CLEAN-Garbage Interest	13,000.00	0.00	9,000.00 ---%			
3800-1160	CLEAN-Garbage Discount	(275,000.00)	0.00	(324,000.00) ---%			
3800-1180	CLEAN-Write-off Garbage Charges	0.00	(31.40)	0.00 -100%			
3800-1280	CLEAN-Fees&Charges	0.00	0.00	0.00 0%			
3800-1300	CLEAN-Miscellaneous Receipts	0.00	0.00	0.00 0%			
3800-2380	CLEAN-Operating Expenses				850,000.00	3,489.19	870,000.00 >999%
3800-0004	Cleansing TOTAL	2,852,000.00	(31.40)	2,927,000.00 <999%	850,000.00	3,489.19	870,000.00 >999%
3800-0003	CLEANSING TOTAL	2,852,000.00	(31.40)	2,927,000.00 <999%	850,000.00	3,489.19	870,000.00 >999%
3820-0003	ENVIRONMENTAL LEVY						
3820-0004	Environmental Levy						
3820-1100	ENVIRON-Urban Levy	625,000.00	(73.65)	687,000.00 <999%			
3820-1101	ENVIRON-Rural Levy	224,000.00	0.00	246,000.00 ---%			

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		REVENUE			EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget	Budget	Actual	Budget	
3820-1102	ENVIRON-Rural Residential Levy	60,000.00	0.00	67,000.00	---			%
3820-1103	ENVIRON-Mining Levy	4,000.00	0.00	5,000.00	---			%
3820-1140	ENVIRON-Urban Interest	5,000.00	0.00	3,000.00	---			%
3820-1141	ENVIRON-Rural Interest	1,000.00	0.00	1,000.00	---			%
3820-1142	ENVIRON-Rural Residential Interest	1,000.00	0.00	1,000.00	---			%
3820-1143	ENVIRON-Mining,Extract&Petroleum Int	0.00	0.00	0.00	0%			
3820-1160	ENVIRON-Urban Discount	(53,000.00)	7.36	(69,000.00)	<999%			
3820-1161	ENVIRON-Rural Discount	(21,000.00)	0.00	(25,000.00)	---			%
3820-1162	ENVIRON-Rural Residential Discount	(6,000.00)	0.00	(7,000.00)	---			%
3820-1163	ENVIRON-Mining,Extract,petrol Disc	(1,000.00)	0.00	(1,000.00)	---			%
3820-1190	ENVIRON-Urban Write-off	0.00	(8.21)	0.00	-100%			
3820-1191	ENVIRON-Rural Write-off	0.00	0.00	0.00	0%			
3820-1192	ENVIRON-Rural Residential Write-off	0.00	0.00	0.00	0%			
3820-1193	ENVIRON-Mining Write-off	0.00	0.00	0.00	0%			
3820-0004	Environmental Levy TOTAL	839,000.00	(74.50)	908,000.00	<999%	0.00	0.00	0%
3820-0003	ENVIRONMENTAL LEVY TOTAL	839,000.00	(74.50)	908,000.00	<999%	0.00	0.00	0%
3840-0003	WASTE FACILITIES							
3840-0004	WASTE FACILITIES							
3840-1010	WASTE-Operating Grants	0.00	0.00	0.00	0%			
3840-1280	WASTE-Fees & Charges	11,000.00	0.00	0.00	0%			
3840-1300	WASTE -Miscellaneous Receipts/Sales	190,000.00	79,670.55	175,000.00	120%			
3840-2160	WASTE-Dep'n Waste Infrastructure				43,000.00	3,779.98	53,000.00	>999%
3840-2161	WASTE-Amortisation Waste Sites				214,000.00	0.00	218,000.00	---
3840-2162	WASTE- Dep'n Site Improvements				32,000.00	2,675.31	34,000.00	>999%
3840-2165	WASTE-Restoration Finance Cost				75,000.00	0.00	300,000.00	---
3840-2166	WASTE - Restor Change in Rate				(450,000.00)	0.00	(450,000.00)	---
3840-2167	WASTE-Change in FV				900,000.00	0.00	900,000.00	---
3840-2200	WASTE-Employee Costs				203,000.00	16,777.99	220,000.00	>999%
3840-2380	WASTE-Operating Expenses				2,181,000.00	63,928.96	2,200,000.00	>999%
3840-2385	WASTE-General Operating Expenses				119,000.00	3,423.19	190,000.00	>999%
3840-2390	WASTE-Strategic Planning Expenses				20,000.00	0.00	65,000.00	---
3840-2395	State Waste Management Levy Expenses				860,000.00	763.81	897,000.00	>999%
3840-2396	CONTRA Expense-State Waste Mgt Levy				(496,000.00)	(34,420.75)	(547,000.00)	>999%
3840-0004	WASTE FACILITIES TOTAL	201,000.00	79,670.55	175,000.00	120%	3,701,000.00	56,928.49	4,080,000.00 >999%
3860-0004	WASTE FACILITIES-TRAP GULLY							
3860-1280	TRAP GULLY-Fees&Charges	1,100,000.00	2,715.89	1,050,000.00	>999%			
3860-1281	TRAP GULLY-Internal Disposal Charges	210,000.00	19,251.33	208,000.00	980%			
3860-2380	TRAP GULLY-Operating Expenses				1,284,000.00	76,048.45	1,304,000.00	>999%
3860-0004	WASTE FACILITIES-TRAP GULLY TOTAL	1,310,000.00	21,967.22	1,258,000.00	>999%	1,284,000.00	76,048.45	1,304,000.00 >999%
3865-0004	WASTE FACILITIES-NEW FACILITY							
3865-2380	NEW FACILITY-Operating Expenses				0.00	0.00	0.00	0%
3865-0004	WASTE FACILITIES-NEW FACILITY TOTAL	0.00	0.00	0.00	0%	0.00	0.00	0%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
3840-0003	WASTE FACILITIES TOTAL	1,511,000.00	101,637.77	1,433,000.00 >999%	4,985,000.00	132,976.94	5,384,000.00 >999%
3800-0002	*ENVIRONMENTAL WASTE* TOTAL	5,202,000.00	101,531.87	5,268,000.00 >999%	5,835,000.00	136,466.13	6,254,000.00 >999%
3000-0001	COUNCIL SERVICES - ENVIRONM & HEALTH TOTAL	7,627,000.00	332,179.70	8,232,000.00 >999%	20,571,000.00	1,305,523.99	21,865,000.00 >999%
4000-0001	COUNCIL SERVICES - PLAN, DEV & BLDG						
4000-0002	*DEVELOPMENT & ENVIRONMENT SERVICES*						
4000-0003	*DEV & ENVIRONMENTAL ADMINISTRATION*						
4000-0004	Dev & Environmental						
4000-2200	DES ADMIN - Employee Costs				1,036,000.00	64,271.25	877,000.00 >999%
4000-2380	DES ADMIN - Operating Expenses				57,000.00	1,216.71	57,000.00 >999%
4000-2395	COUNCIL SERV-HR Investigations				0.00	0.00	0.00 0%
4000-0004	Dev & Environmental TOTAL	0.00	0.00	0.00 0%	1,093,000.00	65,487.96	934,000.00 >999%
4000-0003	*DEV & ENVIRONMENTAL ADMINISTRATION* TOTAL	0.00	0.00	0.00 0%	1,093,000.00	65,487.96	934,000.00 >999%
4000-0002	*DEVELOPMENT & ENVIRONMENT SERVICES* TOTAL	0.00	0.00	0.00 0%	1,093,000.00	65,487.96	934,000.00 >999%
4150-0002	*BUILDING & DEVELOPMENT *						
4150-0003	BUILDING APPLICATIONS						
4150-0004	Building Applications						
4150-1275	BUILD SERV-Building Application Fees	129,000.00	3,996.82	125,000.00 >999%			
4150-1276	BUILD SERV-Plumbing Application Fees	56,000.00	131.00	28,000.00 >999%			
4150-1277	Internal Building Application Fees	8,000.00	923.00	9,000.00 875%			
4150-1278	Internal Plumbing Application Fees	3,000.00	0.00	3,000.00 ---%			
4150-1280	BUILD SERV-Fees and Charges	0.00	0.00	0.00 0%			
4150-1300	BUILD SERV - Miscellaneous Receipts	0.00	0.00	0.00 0%			
4150-2200	BUILD SERV-Employee Costs				159,000.00	12,731.55	163,000.00 >999%
4150-2380	BUILD SERV-Operating Expenses				34,000.00	1,952.91	53,000.00 >999%
4200-2380	LAND DEVELOPMENT Operating Expenses				48,000.00	0.00	80,000.00 ---%
4150-0004	Building Applications TOTAL	196,000.00	5,050.82	165,000.00 >999%	241,000.00	14,684.46	296,000.00 >999%
4150-0003	BUILDING APPLICATIONS TOTAL	196,000.00	5,050.82	165,000.00 >999%	241,000.00	14,684.46	296,000.00 >999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
4150-0002	*BUILDING & DEVELOPMENT * TOTAL	196,000.00	5,050.82	165,000.00 >999%	241,000.00	14,684.46	296,000.00 >999%
4500-0002	*PLANNING ACT*						
4500-0003	PA APPLICATIONS						
4500-0004	PA Applications						
4500-1265	PA - Infrastructure Contributions	72,000.00	0.00	42,000.00 ---%			
4500-1275	PA-Development Application Fees GST	150,000.00	5,889.50	140,000.00 >999%			
4500-2200	PA-Employee Costs				71,000.00	5,362.57	163,000.00 >999%
4500-2380	PA-Operating Expenses				125,000.00	0.00	80,000.00 ---%
4500-2382	PA - Mapping & Software				0.00	0.00	0.00 0%
4500-0004	PA Applications TOTAL	222,000.00	5,889.50	182,000.00 >999%	196,000.00	5,362.57	243,000.00 >999%
4500-0003	PA APPLICATIONS TOTAL	222,000.00	5,889.50	182,000.00 >999%	196,000.00	5,362.57	243,000.00 >999%
4500-0002	*PLANNING ACT* TOTAL	222,000.00	5,889.50	182,000.00 >999%	196,000.00	5,362.57	243,000.00 >999%
4000-0001	COUNCIL SERVICES - PLAN, DEV & BLDG TOTAL	418,000.00	10,940.32	347,000.00 >999%	1,530,000.00	85,534.99	1,473,000.00 >999%
5000-0001	INFRASTRUCTURE SERVICES						
5000-0002	*PLANT & EQUIPMENT*						
5000-0003	PLANT FLEET MANAGEMENT						
5000-0004	Plant Fleet Management						
5000-1050	PLANT-Fed Fuel Rebate Grant (ATO&BAS)	206,000.00	27,569.00	150,000.00 444%			
5000-1300	Plant Misc Receipts/Sales	27,000.00	500.00	1,000.00 100%			
5000-1301	PLANT-Plant Auction Revenue	0.00	0.00	0.00 0%			
5000-1305	DUNN ST - Rental Income	10,000.00	900.00	8,000.00 789%			
5000-1360	Plant Hire Recovery	8,003,000.00	1,464,736.47	10,000,000.00 583%			
5000-1401	PLANT-Insurance Receipts	42,000.00	0.00	10,000.00 ---%			
5000-2160	Depreciation - Plant				1,874,000.00	161,117.21	1,931,000.00 >999%
5000-2200	PLANT - Employee Costs				688,000.00	54,024.72	336,000.00 522%
5000-2380	Plant Operating Expenses				2,692,000.00	277,189.58	2,482,000.00 795%
5000-2420	Plant Hire Vehicle Expenses				2,000.00	0.00	1,000.00 ---%
5000-2480	Plant Maintenance				1,674,000.00	84,262.96	1,295,000.00 >999%
5000-2490	PLANT- Plant Auction Expenses				0.00	0.00	0.00 0%
5000-2495	PLANT WORKSHOP - Operating Expenses				91,000.00	23,207.67	95,000.00 309%
5000-0004	Plant Fleet Management TOTAL	8,288,000.00	1,493,705.47	10,169,000.00 581%	7,021,000.00	599,802.14	6,140,000.00 924%

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
5000-0003	PLANT FLEET MANAGEMENT TOTAL	8,288,000.00	1,493,705.47	10,169,000.00	581%	7,021,000.00	599,802.14	6,140,000.00	924%
5000-0002	*PLANT & EQUIPMENT* TOTAL	8,288,000.00	1,493,705.47	10,169,000.00	581%	7,021,000.00	599,802.14	6,140,000.00	924%
5050-0002	*ENGINEERING*								
5050-0003	ENGINEERING MANAGEMENT								
5050-0004	Engineering Management								
5050-1010	ENG MAN-Financial Assistance Grant	3,683,000.00	0.00	7,195,000.00	---%				
5050-1015	ENG MAN- STATE Operational Grants	0.00	0.00	0.00	0%				
5050-1016	ENG MAN - FEDERAL Operational Grants	0.00	0.00	0.00	0%				
5050-1300	ENG MAN-Misc Receipts	0.00	0.00	0.00	0%				
5050-2200	ENG MAN-Employee Costs					666,000.00	47,786.74	546,000.00	>999%
5050-2380	ENG MAN-Operating Expenses					749,000.00	21,719.95	671,000.00	>999%
5050-2395	INFR-HR Investigations					5,000.00	0.00	5,000.00	---
5050-0004	Engineering Management TOTAL	3,683,000.00	0.00	7,195,000.00	---%	1,420,000.00	69,506.69	1,222,000.00	>999%
5050-0003	ENGINEERING MANAGEMENT TOTAL	3,683,000.00	0.00	7,195,000.00	---%	1,420,000.00	69,506.69	1,222,000.00	>999%
5100-0003	CONTRACTS & PRIVATE WORKS								
5100-0004	RMPC								
5100-1400	RMPC Recoupments	4,884,000.00	0.00	4,600,000.00	---%				
5100-2480	RMPC-Maintenance Expenses					4,434,000.00	142,416.65	4,303,000.00	>999%
5100-0004	RMPC TOTAL	4,884,000.00	0.00	4,600,000.00	---%	4,434,000.00	142,416.65	4,303,000.00	>999%
5110-0004	Main Roads Contract Works								
5110-1400	MR Revenue Contract Works	10,745,000.00	0.00	2,600,000.00	---%				
5110-2480	MR Expenses - Contract Works					8,908,000.00	177,869.33	2,000,000.00	>999%
5110-0004	Main Roads Contract Works TOTAL	10,745,000.00	0.00	2,600,000.00	---%	8,908,000.00	177,869.33	2,000,000.00	>999%
5120-0004	PRIVATE WORKS								
5120-1400	PRIVATE WORKS-Revenue	172,000.00	0.00	120,000.00	---%				
5120-2490	PRIVATE WORKS-Expenses					155,000.00	0.00	100,000.00	---
5125-1400	PRIVATE WORKS- Revenue - Gibihi Road	0.00	0.00	0.00	0%				
5125-2490	PRIVATE WORKS- Expenses- Gibihi Road					0.00	0.00	0.00	0%
5120-0004	PRIVATE WORKS TOTAL	172,000.00	0.00	120,000.00	---%	155,000.00	0.00	100,000.00	---

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
5100-0003	CONTRACTS & PRIVATE WORKS TOTAL	15,801,000.00	0.00	7,320,000.00	---%	13,497,000.00	320,285.98
5200-0003	ROADS BRIDGES & DRAINAGE						
5200-0004	ROADS BRIDGES & DRAINAGE MAINTENANCE						
5200-1015	TIDS Grants	1,555,000.00	0.00	1,506,000.00	---%		
5200-1016	Roads to Recovery Grants	2,443,000.00	0.00	1,582,000.00	---%		
5200-1300	ROADS - Misc Receipts/Sales	0.00	0.00	0.00	0%		
5200-2480	ROADS - Council Roads Maintenance					4,897,000.00	162,269.55
5200-2660	ROADS - Gravel Pit Expenses					2,000.00	0.00
5200-0004	ROADS BRIDGES & DRAINAGE MAINTENANCE TOTAL	3,998,000.00	0.00	3,088,000.00	---%	4,899,000.00	162,269.55
5210-0004	ROADS - FLOOD DAMAGE						
5220-1010	FLOOD DAMAGE - Operating Grants	42,472,000.00	0.00	21,605,000.00	---%		
5235-2480	ROADS-Flood Related Expenses					22,183,000.00	198,310.97
5210-0004	ROADS - FLOOD DAMAGE TOTAL	42,472,000.00	0.00	21,605,000.00	---%	22,183,000.00	198,310.97
5250-0004	ROADS BRIDGES & DRAINAGE CAPITAL WOR						
5250-2160	Depreciation - Roads & Drainage					11,200,000.00	921,435.59
5250-2161	ROADS - Amort Quarry Sites					0.00	0.00
5250-2165	ROADS - Quarries Finance Cost					0.00	0.00
5250-2166	ROADS - Quarry Change in Rate					0.00	0.00
5250-0004	ROADS BRIDGES & DRAINAGE CAPITAL WOR TOTAL	0.00	0.00	0.00	0%	11,200,000.00	921,435.59
5200-0003	ROADS BRIDGES & DRAINAGE TOTAL	46,470,000.00	0.00	24,693,000.00	---%	38,282,000.00	1,282,016.11
5300-0003	OPEN SPACES						
5300-0004	PARKS & OPEN SPACES						
5300-1300	PARK - Miscellaneous Receipts/Sales	0.00	770.00	0.00	-100%		
5300-2380	PARKS - Public Operating Costs					3,323,000.00	201,689.27
5300-0004	PARKS & OPEN SPACES TOTAL	0.00	770.00	0.00	-100%	3,323,000.00	201,689.27
5320-0004	PUBLIC TOILETS						
5320-2380	Public Toilets Operating Costs					248,000.00	14,172.00
5320-0004	PUBLIC TOILETS TOTAL	0.00	0.00	0.00	0%	248,000.00	14,172.00
5340-0004	CEMETERIES						
5340-1280	Cemetery Fees	79,000.00	5,187.81	75,000.00	>999%		
5340-2380	Cemeteries Operating Costs					49,000.00	4,740.78
5340-2480	Cemeteries Maintenance Costs					299,000.00	20,973.65

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
5340-0004	CEMETERIES TOTAL	79,000.00	5,187.81	75,000.00	>999%	348,000.00	25,714.43	320,000.00	>999%
5360-0004	STREET CLEANING								
5360-2380	Street Cleaning Operating Expenses					133,000.00	2,870.53	150,000.00	>999%
5360-0004	STREET CLEANING TOTAL	0.00	0.00	0.00	0%	133,000.00	2,870.53	150,000.00	>999%
5380-0004	STREET LIGHTING								
5380-2380	STREET LIGHT- Operating Expenses					175,000.00	167.71	210,000.00	>999%
5380-0004	STREET LIGHTING TOTAL	0.00	0.00	0.00	0%	175,000.00	167.71	210,000.00	>999%
5300-0003	OPEN SPACES TOTAL	79,000.00	5,957.81	75,000.00	>999%	4,227,000.00	244,613.94	4,400,000.00	>999%
5420-0003	BIKEWAYS & FOOTPATHS								
5420-0004	Bikeways & Footpaths								
5420-2480	Bikeway&Footpaths Operating Exp					55,000.00	5,701.57	50,000.00	777%
5420-0004	Bikeways & Footpaths TOTAL	0.00	0.00	0.00	0%	55,000.00	5,701.57	50,000.00	777%
5420-0003	BIKEWAYS & FOOTPATHS TOTAL	0.00	0.00	0.00	0%	55,000.00	5,701.57	50,000.00	777%
5050-0002	*ENGINEERING* TOTAL	66,033,000.00	5,957.81	39,283,000.00	>999%	57,481,000.00	1,922,124.29	50,670,000.00	>999%
5500-0002	*TECHNICAL SERVICES*								
5500-0003	TECHNICAL SERVICES MANAGEMENT								
5500-0004	Technical Services Management								
5500-1050	TECH SERV - Subsidies	0.00	0.00	0.00	0%				
5500-1275	TECH SERV - Application Fees	0.00	0.00	0.00	0%				
5500-1300	TECH SERV - Misc Receipts/Sales	0.00	0.00	0.00	0%				
5500-1734	TECH SERV - On-cost Recovery	0.00	0.00	0.00	0%				
5500-2200	TECH SERV-Employee Costs					368,000.00	20,293.15	384,000.00	>999%
5500-2380	TECH SERV- Operating Expenses					311,000.00	5,358.63	161,000.00	>999%
5500-2381	Major Industry Projects (Gas,SBR)					0.00	50.88	0.00	-100%
5500-0004	Technical Services Management TOTAL	0.00	0.00	0.00	0%	679,000.00	25,702.66	545,000.00	>999%
5500-0003	TECHNICAL SERVICES MANAGEMENT TOTAL	0.00	0.00	0.00	0%	679,000.00	25,702.66	545,000.00	>999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023
		Budget	Actual	Budget		Budget	Actual
5520-0003	DESIGN & SURVEY						
5520-0004	Design & Survey						
5520-2380	Design & Survey Oper Costs					622,000.00	414.46
5520-2381	Survey & Design Equipment					24,000.00	2,286.67
5520-2385	TECH SERV- Management Plans & Models					72,000.00	0.00
5520-0004	Design & Survey TOTAL	0.00	0.00	0.00	0%	718,000.00	2,701.13
5520-0003	DESIGN & SURVEY TOTAL	0.00	0.00	0.00	0%	718,000.00	2,701.13
5550-0003	DEVELOPMENT ENGINEERING						
5550-0004	Development Engineering						
5550-1280	DEV ENG - Application Fees	45,000.00	5,580.37	50,000.00	796%	48,000.00	2,041.48
5550-2380	Develop Engineering Oper Expenses						
5550-0004	Development Engineering TOTAL	45,000.00	5,580.37	50,000.00	796%	48,000.00	2,041.48
5550-0003	DEVELOPMENT ENGINEERING TOTAL	45,000.00	5,580.37	50,000.00	796%	48,000.00	2,041.48
5560-0003	GIS & ASSET MANAGEMENT						
5560-0004	GEOGRAPHIC INFORMATION SYSTEMS						
5560-1275	GIS Fees & Charges	0.00	0.00	0.00	0%		
5560-2200	GIS-Employee Costs					185,000.00	14,301.87
5560-2381	GIS Operating Expenses					15,000.00	1,287.49
5560-0004	GEOGRAPHIC INFORMATION SYSTEMS TOTAL	0.00	0.00	0.00	0%	200,000.00	15,589.36
5565-0004	ASSET MANAGEMENT & GIS						
5565-2200	ASSET MAN-Employee Costs					185,000.00	20,338.36
5565-2380	ASSET MAN - Operating Expenses					54,000.00	9,890.24
5565-0004	ASSET MANAGEMENT & GIS TOTAL	0.00	0.00	0.00	0%	239,000.00	30,228.60
5560-0003	GIS & ASSET MANAGEMENT TOTAL	0.00	0.00	0.00	0%	439,000.00	45,817.96
5580-0003	AERODROMES						
5580-0004	Aerodromes						
5580-1280	Aerodrome Head Tax	223,000.00	21,758.77	220,000.00	911%		
5580-1300	Aerodrome Landing Fees	94,000.00	6,974.94	75,000.00	975%		
5580-1301	AERO- Car Park & Misc Fees	0.00	0.00	9,000.00	---		
5580-1400	AERO-Insurance Receipts - NO GST	0.00	0.00	0.00	0%		
5580-1420	AERO - Land Lease Receipts - GST	1,000.00	0.00	1,000.00	---		
5580-2160	Depreciation-Aero Buildings					161,000.00	9,093.05

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
5580-2161	Depreciation-Aero Runways					491,000.00	41,559.79	508,000.00	>999%
5580-2200	Aerodromes Employee Costs					237,000.00	19,170.78	182,000.00	849%
5580-2380	Aerodromes Operating Exp					630,000.00	608,206.47	557,000.00	-8%
5580-2381	Aerodromes General Operating Exp					5,000.00	141.78	7,000.00	>999%
5580-0004	Aerodromes TOTAL	318,000.00	28,733.71	305,000.00	961%	1,524,000.00	678,171.87	1,427,000.00	110%
5580-0003	AERODROMES TOTAL	318,000.00	28,733.71	305,000.00	961%	1,524,000.00	678,171.87	1,427,000.00	110%
5600-0003	QUALITY & ENGINEERING SYSTEMS								
5600-0004	QUALITY SYSTEM								
5600-2380	Quality Assurance Operating Expenses					17,000.00	0.00	5,000.00	---
5600-0004	QUALITY SYSTEM TOTAL	0.00	0.00	0.00	0%	17,000.00	0.00	5,000.00	---
5600-0003	QUALITY & ENGINEERING SYSTEMS TOTAL	0.00	0.00	0.00	0%	17,000.00	0.00	5,000.00	---
5640-0003	DISASTER MANAGEMENT & SES								
5640-0004	DISASTER MANAGEMENT								
5640-1050	Disaster Management Subsidies	28,000.00	0.00	0.00	0%				
5640-1051	DIST MAN-Various Funding	50,000.00	0.00	145,000.00	---				
5640-1052	DIST MAN - Flood Risk Mitigation	0.00	0.00	0.00	0%				
5640-1400	DISASTER MAN-Recoupments & Misc Inc	0.00	0.00	0.00	0%				
5640-2160	Depreciation-Flood Warning System					18,000.00	1,509.76	19,000.00	>999%
5640-2200	DISAST MAN - Employee Costs					136,000.00	8,604.23	145,000.00	>999%
5640-2380	Disaster Manage Operating Exp					109,000.00	18,127.27	73,000.00	303%
5640-2385	Flood Plans & Models					0.00	0.00	0.00	0%
5640-2451	Natural Disaster Resilience Program					54,000.00	3,557.60	7,000.00	97%
5640-2452	CQ Bushfire Flexible Funding Expend					0.00	0.00	0.00	0%
5640-2460	DISAST - NOV 2021 Flood Event					0.00	0.00	0.00	0%
5640-2470	DISAST -2020 COVID-19 Pandemic					0.00	0.00	0.00	0%
5640-0004	DISASTER MANAGEMENT TOTAL	78,000.00	0.00	145,000.00	---	317,000.00	31,798.86	244,000.00	667%
5641-0004	SES								
5641-1055	SES - Operating Subsidies	90,000.00	0.00	28,000.00	---				
5641-2380	SES Operating Expenses					65,000.00	16,454.54	26,000.00	58%
5641-0004	SES TOTAL	90,000.00	0.00	28,000.00	---	65,000.00	16,454.54	26,000.00	58%
5640-0003	DISASTER MANAGEMENT & SES TOTAL	168,000.00	0.00	173,000.00	---	382,000.00	48,253.40	270,000.00	460%
5500-0002	*TECHNICAL SERVICES* TOTAL	531,000.00	34,314.08	528,000.00	>999%	3,807,000.00	802,688.50	3,704,000.00	361%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023
		Budget	Actual	Budget		Budget	Actual
5000-0001	INFRASTRUCTURE SERVICES TOTAL	74,852,000.00	1,533,977.36	49,980,000.00	>999%	68,309,000.00	3,324,614.93
6000-0001	WATER AND SEWER						
6000-0002	*WATER*						
6000-0003	WATER GENERAL						
6000-0004	Water General						
6000-1010	Water Gen Fed Operating Grants	0.00	0.00	0.00	0%		
6000-1130	Prior Year Water Consumption	200,000.00	558,679.05	100,000.00	-82%		
6000-1280	WATER GEN- Fees&Charges	5,000.00	372.73	2,000.00	437%		
6000-1300	WATER GEN- Water Sales NO GST	70,000.00	0.00	70,000.00	---		
6000-1301	WATER GEN-Misc Receipts	0.00	0.00	0.00	0%		
6000-1400	Water - Private works Revenue	0.00	0.00	0.00	0%		
6000-2200	WATER GEN - Employee Costs					718,000.00	41,590.23
6000-2380	WATER GEN - Operating Expenses					458,000.00	75,436.84
6000-2381	WATER GEN - Plans & Reports					30,000.00	0.00
6000-0004	Water General TOTAL	275,000.00	559,051.78	172,000.00	-69%	1,206,000.00	117,027.07
6000-0003	WATER GENERAL TOTAL	275,000.00	559,051.78	172,000.00	-69%	1,206,000.00	117,027.07
6001-0003	WATER BANANA						
6001-0004	Water Banana						
6001-1120	WATER BANA - Water Levy	121,000.00	0.00	126,000.00	---		
6001-1130	WATER BANA- Excess Water/Consumption	76,000.00	0.00	79,000.00	---		
6001-1140	WATER BANA - Water Interest	1,000.00	0.00	3,000.00	---		
6001-1150	WATER BANA- Interest Excess/Consum	1,000.00	0.00	1,000.00	---		
6001-1160	WATER BANA - Water Discount	(9,000.00)	0.00	(13,000.00)	---		
6001-1190	WATER BANA - Charges Write Off	0.00	0.00	0.00	0%		
6001-1260	WATER BANA - Water Connection Fees	3,000.00	0.00	0.00	0%		
6001-1280	WATER BANA - Fees&Charges	0.00	0.00	0.00	0%		
6001-1300	WATER BANA - Water Sales Receipts	2,000.00	0.00	4,000.00	---		
6001-1301	Internal- Banana Potable Water Sales	0.00	0.00	0.00	0%		
6001-2160	WATER BANA- Depreciation Expense					161,000.00	13,896.54
6001-2380	WATER BANA- Operating Expenses					123,000.00	12,936.91
6001-2480	WATER BANA- Maintenance Expenses					91,000.00	237.31
6001-0004	Water Banana TOTAL	195,000.00	0.00	200,000.00	---	375,000.00	27,070.76
6001-0003	WATER BANANA TOTAL	195,000.00	0.00	200,000.00	---	375,000.00	27,070.76
6002-0003	WATER BARALABA						
6002-0004	Water Baralaba						
6002-1120	WATER BARA- Water Levy	231,000.00	0.00	239,000.00	---		

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		REVENUE		EXPENDITURE	
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024
		Budget	Actual	Budget	Budget
6002-1130	WATER BARA- Excess Water/Consumption	280,000.00	(550.55)	215,000.00 <999%	
6002-1140	WATER BARA- Water Interest	3,000.00	0.00	3,000.00 ---%	
6002-1150	WATER BARA-Interest on Excess/Consum	1,000.00	0.00	1,000.00 ---%	
6002-1160	WATER BARA- Water Discount	(19,000.00)	0.00	(24,000.00) ---%	
6002-1190	WATER BARA- Charges Write Off	(1,000.00)	0.00	(1,000.00) ---%	
6002-1260	WATER BARA- Connection Fees	0.00	0.00	0.00 0%	
6002-1280	WATER BARA- Fees&Charge	0.00	0.00	0.00 0%	
6002-1300	WATER BARA- Sales Receipts	34,000.00	0.00	32,000.00 ---%	
6002-2160	WATER BARA- Depreciation Expense				478,000.00
6002-2380	WATER BARA- Operating Expenses				37,961.85
6002-2480	WATER BARA- Maintenance Expenses				499,000.00 >999%
6002-0004	Water Baralaba TOTAL	529,000.00	(550.55)	465,000.00 <999%	749%
6002-0003	WATER BARALABA TOTAL	529,000.00	(550.55)	465,000.00 <999%	164,000.00 >999%
6003-0003	WATER BILOELA				
6003-0004	Water Biloela				
6003-1120	WATER BILO- Levy	2,475,000.00	0.00	2,575,000.00 ---%	
6003-1130	WATER BILO- Consumption Charge	2,014,000.00	(46.00)	1,684,000.00 <999%	
6003-1140	WATER BILO - Interest	7,000.00	0.00	5,000.00 ---%	
6003-1150	WATER BILO-Interest on Excess/Consum	4,000.00	0.00	4,000.00 ---%	
6003-1160	WATER BILO- Discount	(222,000.00)	0.00	(257,000.00) ---%	
6003-1190	WATER BILO- Charges Write Off	0.00	(3.75)	0.00 -100%	
6003-1260	WATER BILO- Connection Fees	0.00	0.00	0.00 0%	
6003-1280	WATER BILO- Fees&Charge	33,000.00	0.00	9,000.00 ---%	
6003-1300	WATER BILO- Water Sales Receipts	155,000.00	0.00	264,000.00 ---%	
6003-1301	WATER BILO-Internal Water Sales	0.00	0.00	0.00 0%	
6003-1420	WATER BILO - Lease Receipts	0.00	0.00	0.00 0%	
6003-2160	WATER BILO- Depreciation Expense				1,652,000.00
6003-2380	WATER BILO- Operating Expenses				132,353.08
6003-2480	WATER BILO- Maintenance Expenses				1,721,000.00 >999%
6003-0004	Water Biloela TOTAL	4,466,000.00	(49.75)	4,284,000.00 <999%	2,450,000.00 >999%
6003-0003	WATER BILOELA TOTAL	4,466,000.00	(49.75)	4,284,000.00 <999%	827,000.00 >999%
6004-0003	WATER CALLIDE DAM				
6004-0004	Water Callide Dam				
6004-1120	WATER CALL- Water Levy	32,000.00	0.00	33,000.00 ---%	
6004-1130	WATER CALL-Excess Water/Consumption	47,000.00	0.00	36,000.00 ---%	
6004-1140	WATER CALL- Water Interest	0.00	0.00	0.00 0%	
6004-1150	WATER CALL-Interest on Excess/Consum	0.00	0.00	0.00 0%	
6004-1160	WATER CALL- Water Discount	(3,000.00)	0.00	(3,000.00) ---%	
6004-1190	WATER CALL- Charges Write Off	0.00	0.00	0.00 0%	
6004-1260	WATER - CALL- Connection Fees	0.00	0.00	0.00 0%	
6004-1280	WATER CALL - Fees & Charges	0.00	0.00	0.00 0%	

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
6004-2160	WATER CALL- Depreciation Expense				111,000.00	9,394.87	114,000.00 >999%
6004-2380	WATER CALL- Operating Expenses				43,000.00	4,236.37	14,000.00 230%
6004-2480	WATER CALL- Maintenance Expenses				9,000.00	257.04	10,000.00 >999%
6004-0004	Water Callide Dam TOTAL	76,000.00	0.00	66,000.00 ---%	163,000.00	13,888.28	138,000.00 894%
6004-0003	WATER CALLIDE DAM TOTAL	76,000.00	0.00	66,000.00 ---%	163,000.00	13,888.28	138,000.00 894%
6005-0003	WATER CRACOW						
6005-0004	Water Cracow						
6005-1120	WATER CRAC- Charges Levied	46,000.00	0.00	94,000.00 ---%			
6005-1130	WATER CRAC- Excess Water/Consumption	10,000.00	(777.57)	11,000.00 <999%			
6005-1140	WATER CRAC- Interest-Rates/Charges	2,000.00	0.00	2,000.00 ---%			
6005-1150	WATER CRAC-Interest on Excess/Consum	0.00	0.00	0.00 0%			
6005-1160	WATER CRAC- Discount	(4,000.00)	0.00	(9,000.00) ---%			
6005-1190	WATER CRAC- Charges Write Off	0.00	0.00	0.00 0%			
6005-1260	WATER CRAC- Connection Fees	0.00	0.00	0.00 0%			
6005-1280	WATER CRAC - Fees & Charges	0.00	0.00	0.00 0%			
6005-2160	WATER CRAC- Depreciation				13,000.00	1,141.24	14,000.00 >999%
6005-2380	WATER CRAC- Operating Expenses				21,000.00	3,262.79	22,000.00 574%
6005-2480	WATER CRAC- Repairs & Maintenance				5,000.00	544.88	3,000.00 451%
6005-0004	Water Cracow TOTAL	54,000.00	(777.57)	98,000.00 <999%	39,000.00	4,948.91	39,000.00 688%
6005-0003	WATER CRACOW TOTAL	54,000.00	(777.57)	98,000.00 <999%	39,000.00	4,948.91	39,000.00 688%
6007-0003	WATER GOOVIGEN						
6007-0004	Water Goovigen						
6007-1120	WATER GOOV- Water Levy	45,000.00	0.00	47,000.00 ---%			
6007-1130	WATER GOOV- Excess Water/Consumption	26,000.00	0.00	20,000.00 ---%			
6007-1140	WATER GOOV- Water Interest	1,000.00	0.00	1,000.00 ---%			
6007-1150	WATER GOOV-Interest on Excess/Consum	1,000.00	0.00	1,000.00 ---%			
6007-1160	WATER GOOV- Water Discount	(4,000.00)	0.00	(5,000.00) ---%			
6007-1190	WATER GOOV- Charges Write Off	0.00	0.00	0.00 0%			
6007-1260	WATER GOOV- Connection Fees	0.00	0.00	0.00 0%			
6007-2160	WATER GOOV - Depreciation Expense				59,000.00	5,210.33	63,000.00 >999%
6007-2380	WATER GOOV- Operation Expenses				52,000.00	7,241.85	55,000.00 659%
6007-2480	WATER GOOV- Maintenance Expenses				76,000.00	1,075.15	45,000.00 >999%
6007-0004	Water Goovigen TOTAL	69,000.00	0.00	64,000.00 ---%	187,000.00	13,527.33	163,000.00 >999%
6007-0003	WATER GOOVIGEN TOTAL	69,000.00	0.00	64,000.00 ---%	187,000.00	13,527.33	163,000.00 >999%
6009-0003	WATER MOURA						
6009-0004	Water Moura						
6009-1120	WATER MOUR- Water Levy	1,035,000.00	(155.86)	1,083,000.00 <999%			

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		REVENUE			EXPENDITURE		
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
6009-1130	WATER MOUR- Excess Water/Consumption	780,000.00	(352.80)	708,000.00	<999%		
6009-1140	WATER MOUR- Water Interest	8,000.00	0.00	5,000.00	---		
6009-1150	WATER MOUR-Interest on Excess/Consum	3,000.00	0.00	3,000.00	---		
6009-1160	WATER MOUR- Water Discount	(90,000.00)	0.00	(108,000.00)	---		
6009-1190	WATER MOUR- Charges Write Off	(1,000.00)	(90.79)	(1,000.00)	>999%		
6009-1260	WATER MOUR- Connection Fees	0.00	0.00	0.00	0%		
6009-1280	WATER MOUR- Fees & Charges	11,000.00	32.73	0.00	-100%		
6009-1300	WATER MOUR- Water Sales Receipts	133,000.00	0.00	139,000.00	---		
6009-2160	WATER MOUR- Depreciation Expense					86,588.42	>999%
6009-2380	WATER MOUR- Operating Expenses					94,830.81	>999%
6009-2480	WATER MOUR- Maintenance Expenses					7,094.37	>999%
6009-0004	Water Moura TOTAL	1,879,000.00	(566.72)	1,829,000.00	<999%	188,513.60	>999%
6009-0003	WATER MOURA TOTAL	1,879,000.00	(566.72)	1,829,000.00	<999%	188,513.60	>999%
6010-0003	WATER TAROOM						
6010-0004	Water Taroom						
6010-1120	WATER TARO- Water Levy	416,000.00	(340.84)	435,000.00	<999%		
6010-1121	Special Water Connection Rate	0.00	0.00	0.00	0%		
6010-1130	WATER TARO- Excess Water/Consumption	295,000.00	0.00	212,000.00	---		
6010-1140	WATER TARO- Water Interest	1,000.00	0.00	1,000.00	---		
6010-1141	Interest-Special Connection Rate	0.00	0.00	0.00	0%		
6010-1150	WATER TARO-Interest on Excess/Consum	1,000.00	0.00	1,000.00	---		
6010-1160	WATER TARO- Water Discount	(38,000.00)	34.08	(44,000.00)	<999%		
6010-1190	WATER TARO- Charges Write Off	0.00	0.00	0.00	0%		
6010-1191	Write Off Special Connection Rate	0.00	0.00	0.00	0%		
6010-1260	WATER TARO- Connection Fees	0.00	0.00	0.00	0%		
6010-1280	WATER TARO- Fees&Charges	2,000.00	0.00	0.00	0%		
6010-1300	WATER TARO- Water Sales Receipts	1,000.00	0.00	29,000.00	---		
6010-1301	WATER TARO-Internal Water Sales	31,000.00	0.00	31,000.00	---		
6010-2160	WATER TARO- Depreciation Expense					21,060.71	>999%
6010-2380	WATER TARO- Operation Expenses					20,972.47	>999%
6010-2480	WATER TARO- Maintenance Expense					4,413.63	>999%
6010-0004	Water Taroom TOTAL	709,000.00	(306.76)	665,000.00	<999%	46,446.81	>999%
6010-0003	WATER TAROOM TOTAL	709,000.00	(306.76)	665,000.00	<999%	46,446.81	>999%
6011-0003	WATER THANGOOL						
6011-0004	Water Thangool						
6011-1120	WATER THAN- Water Levy	141,000.00	0.00	147,000.00	---		
6011-1130	WATER THAN- Excess Water/Consumption	79,000.00	(593.88)	63,000.00	<999%		
6011-1140	WATER THAN- Water Interest	1,000.00	0.00	1,000.00	---		
6011-1150	WATER THAN-Interest on Excess/Consum	1,000.00	0.00	1,000.00	---		
6011-1160	WATER THAN- Water Discount	(11,000.00)	0.00	(15,000.00)	---		
6011-1190	WATER THAN- Charges Write Off	0.00	0.00	0.00	0%		
6011-1260	WATER THAN- Connection Fees	0.00	0.00	0.00	0%		

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
6011-1280	WATER THAN- Fees & Charges	4,000.00	0.00	0.00			
6011-1300	WATER THAN- Water Sales Receipts	0.00	0.00	0.00			
6011-2160	WATER THAN - Depreciation Expense				86,000.00	7,473.76	89,000.00 >999%
6011-2380	WATER THAN- Operation Expenses				111,000.00	12,514.88	110,000.00 779%
6011-2480	WATER THAN- Maintenance Expenses				55,000.00	1,021.46	46,000.00 >999%
6011-0004 Water Thangool TOTAL		215,000.00	(593.88)	197,000.00 <999%	252,000.00	21,010.10	245,000.00 >999%
6011-0003 WATER THANGOOL TOTAL		215,000.00	(593.88)	197,000.00 <999%	252,000.00	21,010.10	245,000.00 >999%
6012-0003 WATER THEODORE							
6012-0004	Water Theodore						
6012-1120	WATER THEO- Water Levy	329,000.00	0.00	343,000.00 ---%			
6012-1130	WATER THEO- Excess Water/Consumption	232,000.00	(1,372.32)	211,000.00 <999%			
6012-1140	WATER THEO- Water Interest	3,000.00	0.00	1,000.00 ---%			
6012-1150	WATER THEO-Interest on Excess/Consum	3,000.00	0.00	1,000.00 ---%			
6012-1160	WATER THEO- Water Discount	(28,000.00)	0.00	(34,000.00) ---%			
6012-1190	WATER THEO- Charges Write Off	0.00	0.00	0.00 0%			
6012-1260	WATER THEO- Connection Fees	0.00	0.00	0.00 0%			
6012-1280	WATER THEO- Fees&Charges	0.00	0.00	0.00 0%			
6012-1300	WATER THEO- Water Sales Receipts	6,000.00	0.00	8,000.00 ---%			
6012-2160	WATER THEO- Depreciation Expense				339,000.00	24,880.09	343,000.00 >999%
6012-2380	WATER THEO - Operating Expenses				447,000.00	33,333.26	385,000.00 >999%
6012-2480	WATER THEO- Maintenance Expenses				161,000.00	382.78	206,000.00 >999%
6012-0004 Water Theodore TOTAL		545,000.00	(1,372.32)	530,000.00 <999%	947,000.00	58,596.13	934,000.00 >999%
6012-0003 WATER THEODORE TOTAL		545,000.00	(1,372.32)	530,000.00 <999%	947,000.00	58,596.13	934,000.00 >999%
6013-0003 WATER WOWAN							
6013-0004	Water Wowan						
6013-1120	WATER WOWA- Water Levy	76,000.00	0.00	80,000.00 ---%			
6013-1130	WATER WOWA- Excess Water/Consumption	21,000.00	0.00	22,000.00 ---%			
6013-1140	WATER WOWA- Water Interest	2,000.00	0.00	2,000.00 ---%			
6013-1150	WATER WOWA-Interest on Excess/Consum	1,000.00	0.00	1,000.00 ---%			
6013-1160	WATER WOWA- Water Discount	(7,000.00)	0.00	(8,000.00) ---%			
6013-1190	WATER WOWA- Charges Write Off	0.00	0.00	0.00 0%			
6013-1260	WATER WOWA- Connection Fees	0.00	0.00	0.00 0%			
6013-1280	WATER WOWA- Fees & Charges	0.00	0.00	0.00 0%			
6013-1300	WATER WOWA- Water Sales Receipts	0.00	0.00	0.00 0%			
6013-2160	WATER WOWA- Depreciation Expense				53,000.00	4,366.37	52,000.00 >999%
6013-2380	WATER WOWA- Operation Expenses				60,000.00	5,377.78	61,000.00 >999%
6013-2480	WATER WOWA- Maintenance Expenses				58,000.00	1,346.81	51,000.00 >999%
6013-0004 Water Wowan TOTAL		93,000.00	0.00	97,000.00 ---%	171,000.00	11,090.96	164,000.00 >999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
6013-0003	WATER WOWAN TOTAL	93,000.00	0.00	97,000.00 ---%	171,000.00	11,090.96	164,000.00 >999%
6000-0002	*WATER* TOTAL	9,105,000.00	554,834.23	8,667,000.00 >999%	12,106,000.00	965,468.75	12,769,000.00 >999%
6300-0002	*WASHDOWN FACILITIES*						
6302-0003	WASHDOWN FACILITY BARALABA						
6302-0004	Washdown Facility Baralaba						
6302-1280	WASH BARA- Fees & Charges	6,000.00	674.55	6,000.00 789%			
6302-1300	WASH BARA- Miscellaneous Receipts	0.00	0.00	0.00 0%			
6302-2160	Baralaba Washdown Depreciation				11,000.00	950.31	11,000.00 >999%
6302-2380	WASH BARA- Operation Expenses				4,000.00	1,355.81	9,000.00 564%
6302-2480	WASH BARA- Repairs & Maintenance				6,000.00	0.00	11,000.00 ---%
6302-0004	Washdown Facility Baralaba TOTAL	6,000.00	674.55	6,000.00 789%	21,000.00	2,306.12	31,000.00 >999%
6302-0003	WASHDOWN FACILITY BARALABA TOTAL	6,000.00	674.55	6,000.00 789%	21,000.00	2,306.12	31,000.00 >999%
6303-0003	WASHDOWN FACILITY BILOELA						
6303-0004	Washdown Facility Biloela						
6303-1280	WASH BILO- Fees & Charges	18,000.00	802.77	21,000.00 >999%			
6303-1281	WASH BILO - Internal TWB Sales	0.00	0.00	0.00 0%			
6303-1300	WASH BILO- Miscellaneous Receipts	0.00	0.00	0.00 0%			
6303-2160	WASH BILO- Depreciation Expense				18,000.00	1,720.74	17,000.00 888%
6303-2380	WASH BILO- Operation Expenses				60,000.00	5,386.95	53,000.00 884%
6303-2480	WASH BILO- Maintenance Expenses				23,000.00	0.00	21,000.00 ---%
6303-0004	Washdown Facility Biloela TOTAL	18,000.00	802.77	21,000.00 >999%	101,000.00	7,107.69	91,000.00 >999%
6303-0003	WASHDOWN FACILITY BILOELA TOTAL	18,000.00	802.77	21,000.00 >999%	101,000.00	7,107.69	91,000.00 >999%
6309-0003	WASHDOWN FACILITY MOURA						
6309-0004	Washdown Facility Moura						
6309-1280	WASH MOUR- Fees & Charges	28,000.00	1,438.45	34,000.00 >999%			
6309-1281	WASH MOURA Internal TWB Sales	0.00	0.00	0.00 0%			
6309-1300	WASH MOUR- Miscellaneous Receipts	0.00	0.00	0.00 0%			
6309-2160	WASH MOUR- Depreciation Expense				16,000.00	1,078.51	18,000.00 >999%
6309-2380	WASH MOUR- Operating Expenses				13,000.00	1,579.92	15,000.00 849%
6309-2480	WASH MOUR- Maintenance Expenses				12,000.00	210.73	20,000.00 >999%
6309-0004	Washdown Facility Moura TOTAL	28,000.00	1,438.45	34,000.00 >999%	41,000.00	2,869.16	53,000.00 >999%

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		REVENUE		EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023
		Budget	Actual	Budget		Budget	Actual
6309-0003	WASHDOWN FACILITY MOURA TOTAL	28,000.00	1,438.45	34,000.00	>999%	41,000.00	2,869.16
6310-0003	WASHDOWN FACILITY TAROOM						
6310-0004	Washdown Facility Taroom						
6310-1280	WASH TARO- Fees & Charges	11,000.00	984.72	10,000.00	916%		
6310-1300	WASH TARO- Miscellaneous Receipts	0.00	0.00	0.00	0%		
6310-2160	WASH TARO- Depreciation					15,000.00	935.77
6310-2380	WASH TARO - Operating Expenses					4,000.00	1,731.23
6310-2480	WASH TARO- Repairs & Maintenance					35,000.00	1,547.79
6310-0004	Washdown Facility Taroom TOTAL	11,000.00	984.72	10,000.00	916%	54,000.00	4,214.79
6310-0003	WASHDOWN FACILITY TAROOM TOTAL	11,000.00	984.72	10,000.00	916%	54,000.00	4,214.79
6312-0003	WASHDOWN FACILITY THEODORE						
6312-0004	Washdown Facility Theodore						
6312-1280	WASH THEO- Fees & Charges	7,000.00	336.36	10,000.00	>999%		
6312-1300	WASH THEO- Miscellaneous Receipts	0.00	0.00	0.00	0%		
6312-2160	WASH THEO- Depreciation Expense					8,000.00	541.02
6312-2380	WASH THEO- Operation Expenses					2,000.00	1,127.56
6312-2480	WASH THEO- Maintenance Expenses					10,000.00	0.00
6312-0004	Washdown Facility Theodore TOTAL	7,000.00	336.36	10,000.00	>999%	20,000.00	1,668.58
6312-0003	WASHDOWN FACILITY THEODORE TOTAL	7,000.00	336.36	10,000.00	>999%	20,000.00	1,668.58
6300-0002	*WASHDOWN FACILITIES* TOTAL	70,000.00	4,236.85	81,000.00	>999%	237,000.00	18,166.34
6500-0002	*SEWERAGE**						
6500-0003	SEWERAGE GENERAL						
6500-0004	Sewerage General						
6500-1280	SEW GEN- Fees & Charges	2,000.00	2,365.00	0.00	-100%		
6500-1300	SEW GEN- Miscellaneous Receipts	0.00	0.00	0.00	0%		
6500-2200	SEW GEN- Employee Costs					541,000.00	40,877.29
6500-2380	SEW GEN- Operating Expenses					216,000.00	12,075.86
6500-0004	Sewerage General TOTAL	2,000.00	2,365.00	0.00	-100%	757,000.00	52,953.15
6500-0003	SEWERAGE GENERAL TOTAL	2,000.00	2,365.00	0.00	-100%	757,000.00	52,953.15

(Accounts: 1000-0001-0000 to 8999-4999-0000. All report groups. 3% of year elapsed. To Details. Excludes committed costs)

Banana Shire Council (Budget for full year)

Financial Year Ending 2025

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		REVENUE			EXPENDITURE		
		2023/2024	31 Jul 2023	31 Jul 2024	2023/2024	31 Jul 2023	31 Jul 2024
		Budget	Actual	Budget	Budget	Actual	Budget
6503-0003	SEWERAGE BILOELA						
6503-0004	Sewerage Biloela						
6503-1120	SEW BILO- Sewerage Levy	2,812,000.00	0.00	2,979,000.00	---		
6503-1140	SEW BILO- Sewerage Interest	6,000.00	0.00	6,000.00	---		
6503-1160	SEW BILO- Sewerage Discount	(253,000.00)	0.00	(298,000.00)	---		
6503-1190	SEW BILO- Charges Write Off	0.00	(2.17)	0.00	-100%		
6503-1260	SEW BILO- Connection Fees	0.00	0.00	0.00	0%		
6503-1280	SEW BILO- Fees & Charges	84,000.00	65.46	97,000.00	>999%		
6503-1281	SEW BILO - Int. Recycled Water Sales	21,000.00	1,903.50	16,000.00	741%		
6503-1290	Trade Waste Biloela - Licences etc	0.00	0.00	0.00	0%		
6503-1300	SEW BILO- Recyled Water Sales	2,000.00	0.00	0.00	0%		
6503-1301	SEW BILO - Miscellaneous Receipts	9,000.00	0.00	10,000.00	---		
6503-2160	SEW BILO- Depreciation Expense				988,000.00	79,409.78	1,035,000.00 >999%
6503-2380	SEW BILO- Operating Expenses				796,000.00	119,089.63	794,000.00 567%
6503-2480	SEW BILO- Maintenance Expenses				355,000.00	4,726.09	212,000.00 >999%
6503-0004	Sewerage Biloela TOTAL	2,681,000.00	1,966.79	2,810,000.00	>999%	2,139,000.00	203,225.50 2,041,000.00 904%
6503-0003	SEWERAGE BILOELA TOTAL	2,681,000.00	1,966.79	2,810,000.00	>999%	2,139,000.00	203,225.50 2,041,000.00 904%
6509-0003	SEWERAGE MOURA						
6509-0004	Sewerage Moura						
6509-1120	SEW MOUR- Levy	1,390,000.00	(407.83)	1,475,000.00	<999%		
6509-1140	SEW MOUR- Interest	7,000.00	0.00	5,000.00	---		
6509-1160	SEW MOUR- Discount	(126,000.00)	0.00	(147,000.00)	---		
6509-1190	SEW MOUR- Charges Write Off	0.00	(50.10)	0.00	-100%		
6509-1260	SEW MOUR- Connection Fees	0.00	0.00	0.00	0%		
6509-1280	SEW MOUR - Fees & Charges	85,000.00	0.00	201,000.00	---		
6509-1281	SEW MOURA Int. Recycled Water Sales	24,000.00	904.72	20,000.00	>999%		
6509-1290	Trade Waste Moura -Licences etc	0.00	0.00	0.00	0%		
6509-1300	SEW MOUR- Sales Receipts	21,000.00	0.00	14,000.00	---		
6509-2160	SEW MOUR- Depreciation Expense				586,000.00	43,661.12	615,000.00 >999%
6509-2380	SEW MOUR- Operation Expenses				541,000.00	50,056.62	531,000.00 961%
6509-2480	SEW MOUR- Maintenance Expenses				107,000.00	1,603.58	230,000.00 >999%
6509-0004	Sewerage Moura TOTAL	1,401,000.00	446.79	1,568,000.00	>999%	1,234,000.00	95,321.32 1,376,000.00 >999%
6509-0003	SEWERAGE MOURA TOTAL	1,401,000.00	446.79	1,568,000.00	>999%	1,234,000.00	95,321.32 1,376,000.00 >999%
6510-0003	SEWERAGE TAROOM						
6510-0004	Sewerage Taroom						
6510-1120	SEW TARO- Levy	519,000.00	(400.94)	552,000.00	<999%		
6510-1140	SEW TARO- Interest	1,000.00	0.00	1,000.00	---		
6510-1160	SEW TARO- Discount	(46,000.00)	40.09	(55,000.00)	<999%		
6510-1190	SEW TARO- Charges Write Off	0.00	0.00	0.00	0%		
6510-1260	SEW TARO- Connection Fees	0.00	0.00	0.00	0%		

(Accounts: 1000-0001-0000 to 8999-4999-0000. All report groups. 3% of year elapsed. To Details. Excludes committed costs)

Banana Shire Council (Budget for full year)

Financial Year Ending 2025

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
6510-1280	SEW TARO- Fees & Charges	0.00	0.00	0.00	0%				
6510-1290	Trade Waste Taroom -Licences etc	0.00	0.00	0.00	0%				
6510-2160	SEW TARO- Depreciation Expense					260,000.00	20,920.70	272,000.00	>999%
6510-2380	SEW TARO- Operation Expenses					322,000.00	28,504.55	306,000.00	974%
6510-2480	SEW TARO- Maintenance Expense					113,000.00	105.50	78,000.00	>999%
6510-0004	Sewerage Taroom TOTAL	474,000.00	(360.85)	498,000.00	<999%	695,000.00	49,530.75	656,000.00	>999%
6510-0003	SEWERAGE TAROOM TOTAL	474,000.00	(360.85)	498,000.00	<999%	695,000.00	49,530.75	656,000.00	>999%
6512-0003	SEWERAGE THEODORE								
6512-0004	Sewerage Theodore								
6512-1120	SEW THEO- Sewerage Levy	331,000.00	0.00	346,000.00	---				
6512-1140	SEW THEO- Sewerage Interest	4,000.00	0.00	1,000.00	---				
6512-1160	SEW THEO- Sewerage Discount	(25,000.00)	0.00	(35,000.00)	---				
6512-1190	SEW THEO- Charges Write Off	0.00	0.00	0.00	0%				
6512-1260	SEW THEO - Connection Fees	0.00	0.00	0.00	0%				
6512-1280	SEW THEO- Fees & Charges	1,000.00	0.00	4,000.00	---				
6512-1281	THEO SEW-Intern Recycled Water Sales	2,000.00	22.50	1,000.00	>999%				
6512-1290	Trade Waste Theodore -Licences etc	0.00	0.00	0.00	0%				
6512-1300	SEW THEO- Sales Receipts	2,000.00	0.00	2,000.00	---				
6512-2160	SEW THEO- Depreciation					233,000.00	17,917.86	237,000.00	>999%
6512-2380	SEW THEO- Operation Expense					325,000.00	30,514.15	303,000.00	893%
6512-2480	SEW THEO- Maintenance Expense					83,000.00	3,216.05	120,000.00	>999%
6512-0004	Sewerage Theodore TOTAL	315,000.00	22.50	319,000.00	>999%	641,000.00	51,648.06	660,000.00	>999%
6512-0003	SEWERAGE THEODORE TOTAL	315,000.00	22.50	319,000.00	>999%	641,000.00	51,648.06	660,000.00	>999%
6500-0002	*SEWERAGE** TOTAL	4,873,000.00	4,440.23	5,195,000.00	>999%	5,466,000.00	452,678.78	5,596,000.00	>999%
6000-0001	WATER AND SEWER TOTAL	14,048,000.00	563,511.31	13,943,000.00	>999%	17,809,000.00	1,436,313.87	18,638,000.00	>999%
7000-0001	CAPITAL GRANTS & SUBSIDIES								
7000-0002	CAPITAL GRANTS & SUBSIDIES								
7000-0003	CAPITAL GRANTS & SUBSIDIES								
7000-0004	Capital Grants & Subsidies								
7000-1552	Flood Damage Capital Grants	0.00	0.00	0.00	0%				
7000-1553	STATE Capital Grants	756,000.00	0.00	121,000.00	---				
7000-1554	FEDERAL Capital Grants	2,981,000.00	0.00	8,152,000.00	---				
7000-1555	External Contribution Capital Grants	0.00	0.00	0.00	0%				
7200-1553	C&CS - STATE Capital Grants	0.00	0.00	0.00	0%				
7200-1554	C&CS -FEDERAL Capital Grants	0.00	0.00	0.00	0%				

(Accounts: 1000-0001-0000 to 8999-4999-0000. All report groups. 3% of year elapsed. To Details. Excludes committed costs)

Banana Shire Council (Budget for full year)

Financial Year Ending 2025

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		REVENUE				EXPENDITURE			
		2023/2024	31 Jul 2023	31 Jul 2024		2023/2024	31 Jul 2023	31 Jul 2024	
		Budget	Actual	Budget		Budget	Actual	Budget	
7200-1555	C&CS-External Contb'n Capital Grants	0.00	0.00	0.00	0%				
7300-1553	WASTE-STATE Capital Grants	0.00	0.00	0.00	0%				
7300-1554	WASTE-FEDERAL Capital Grants	0.00	0.00	0.00	0%				
7300-1555	WASTE-External Contb'n Capital Grant	0.00	0.00	0.00	0%				
7400-1553	CS-STATE Capital Grants	2,902,000.00	0.00	0.00	0%				
7400-1554	CS-FEDERAL Capital Grants	100,000.00	0.00	2,500,000.00	---				
7400-1555	CS-External Contrb'n Capital Grants	0.00	0.00	0.00	0%				
7600-1553	WATER-STATE Capital Grants	0.00	0.00	0.00	0%				
7600-1554	WATER-FEDERAL Capital Grants	0.00	0.00	0.00	0%				
7600-1555	WATER-External Contb'n Capital Grant	0.00	0.00	0.00	0%				
7650-1553	SEWER-STATE Capital Grants	0.00	0.00	0.00	0%				
7650-1554	SEWER-FEDERAL Capital Grants	0.00	0.00	0.00	0%				
7650-1555	SEWER-External Contrbn Capital Grant	0.00	0.00	0.00	0%				
7700-1553	CROSS-FUNCTIONAL CAP State Grants	665,000.00	0.00	0.00	0%				
7000-0004	Capital Grants & Subsidies TOTAL	7,404,000.00	0.00	10,773,000.00	---	0.00	0.00	0.00	0%
7000-0003	CAPITAL GRANTS & SUBSIDIES TOTAL	7,404,000.00	0.00	10,773,000.00	---	0.00	0.00	0.00	0%
7000-0002	CAPITAL GRANTS & SUBSIDIES TOTAL	7,404,000.00	0.00	10,773,000.00	---	0.00	0.00	0.00	0%
7000-0001	CAPITAL GRANTS & SUBSIDIES TOTAL	7,404,000.00	0.00	10,773,000.00	---	0.00	0.00	0.00	0%
8000-0001	EQUITY ACCOUNTS								
8040-0002	SURPLUS APPROPRIATIONS								
8999-1999	Unlinked Rev & Exp Merge	0.00	0.00	0.00	0%				
8040-0002	SURPLUS APPROPRIATIONS TOTAL	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
8000-0001	EQUITY ACCOUNTS TOTAL	0.00	0.00	0.00	0%	0.00	0.00	0.00	0%
TOTAL REVENUE AND EXPENDITURE		135,696,000.00	2,891,004.91	135,275,000.00	>999%	112,861,000.00	8,484,457.97	128,469,000.00	>999%