

BUDGET

2025/2026

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8.1 2025-2026 BUDGET REPORT

Date: 26 May 2025
Author: Chief Executive Officer – Thomas Upton
File ID:
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Attachment: Local Government 2024 (Report 13: 2024–25) - Appendix J
Minute No: OM006402

Resolution:

That Council receives the report on the Banana Shire Council Budget for the year ended 30 June 2026.

Moved: Cr Casey

Seconded: Cr Bailey

Carried

Report

This report provides an introduction to Councillors into the budget process and the key elements of the budget in preparation for the adoption of the Banana Shire Council budget for the year ended 30 June 2025.

Budget Context

The Local Government Principles contained in section 4 of the *Queensland Local Government Act 2009* (LGA) have two references relative to manage Council affairs in a financially sustainable manner:

- 2(b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- 2(d) good governance of and by the local government.

Section 104 of the LGA further references local government sustainability in respect to contracting requirements and the sound contracting principles.

The *Queensland Local Government Regulation 2012* (LGR) also provides explicitly for the inclusion of sustainability measures in the annual budget adopted by Council (LGR sec 169(5) and (6)).

Council must produce a sustainability statement each year (signed by the Mayor and CEO) confirming the financial sustainability measures included in Council's Annual Report (LGR Sec 183(c)).

The QAO assessed Banana Shire Council as having a low (good) financial sustainability risk for the year ended 30 June 2024 however it should be noted that Council financial sustainability risk as recently as 30 June 2022 was assessed as moderate.

The following table summarises the key financial outcomes for the five years of the last term of Council.

Description	2020	2021	2022	2023	2024
	'000s	'000s	'000s	'000s	'000s
Operating Revenue	63,262	63,078	76,485	100,042	125,335
Operating Expenses	66,310	63,902	71,825	78,753	101,939
Operating Surplus	(3,048)	(823)	4,650	21,289	23,396
Cash	28,792	29,415	47,048	57,808	32,233
Net Assets	835,609	848,165	859,358	1,055,950	1,063,679
Capital Expenditure	26,693	25,570	20,798	36,737	65,327

The key contextual factors that Council must consider as it approaches the adoption of the current budget are:

1. The budget must be developed in a financially sustainable way.
2. Council should understand the financial sustainability measures and how they relate to the budget.
3. Council's financial sustainability is sensitive to a range of factors and can change quickly.

Queensland Local Government Financial Sustainability

The most recent strategy position on Queensland Local Government financial sustainability came into force in 2024 with the adoption of Sustainability Framework for Queensland Local Governments by the Queensland Government.

The financial sustainability framework applies three broad principles to guide the ongoing financial sustainability of the Queensland Local Governments:

- Foundations – Doing the basics well – finances, governance and service delivery.
- Infrastructure – Delivering infrastructure that the community needs and can afford.
- Outlook – Investing in ideas that are right for the future community.

The Sustainability Framework for Queensland Local Governments references the *Local Government Act 2009* definition of financial sustainability in Local Government as where the Local Government is able to maintain its financial capital and its infrastructure capital over the long term.

The Sustainability Framework lists five elements of financial sustainability:

- Operating Environment – defined as the impact of the external environment on Councils and their capacity to respond effectively.
- Finances – Council's performance in managing its finances over the long-term.
- Assets – Performance of Council in managing their assets over the long term.
- Governance – Performance of Council in undertaking and managing risks and embedding effective governance practices.
- Compliance – Performance of Councils in meeting legislative requirements.

The Financial Management (Sustainability) Guideline (2024) applies key measures of sustainability and mandates reporting against these measures. Section 169 of the *Local Government Regulation 2012* (Regulation) requires inclusion of the measures in the budget while section 183 of the Regulation requires Council to report on them in the Annual Report.

The new Financial Management (Sustainability) Guidelines recategorise Councils into eight categories of which Banana Shire Council is a category 5 Council (Outer Regional Remote). There are nine Councils in this category:

- Banana Shire Council
- Burdekin Shire Council
- Charters Towers Regional Council
- Douglas Shire Council
- Goondiwindi Regional Council
- Hinchinbrook Shire Council
- Maranoa Regional Council
- Mount Isa City Council
- North Burnett Regional Council

Attached to this report is an excerpt from the Auditor-General's report to Parliament for the year ended 30 June 2024. The report reviews the financial sustainability risk of all Councils based on new local government sustainability indicators.

The key indicators measured include:

1. Operating Surplus Ratio – measuring the extent to which operating revenues cover operational expenses (expressed as percentage).
2. Operating Cash Ratio – measuring Council's capacity to cover its core operational expenses (expressed as a percentage).
3. Unrestricted Cash Expense Cover Ratio – indicator of the unconstrained liquidity available to Council to meet ongoing emergent demands.
4. Asset Sustainability Ratio – indicates the extent to which infrastructure assets are being replaced as they reach the end of their useful lives.
5. Asset Consumption Ratio – measures the extent to which Council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.
6. Leverage Ratio – is an indicator of Council's ability to repay its debt.

Operating Surplus Ratio

The target range for Tier 5 Councils of this sustainability indicator is no greater than a 2% deficit, so Banana Shire did not achieve this measure for last year. None of the Tier 5 Councils returned an operating surplus for the year ended 30 June 2024. Across the cohort operating deficits ranged from 4.2% to 67.5% with an average deficit across the cohort of around 20%. Banana Shire Council returned an operating deficit of 11.9% which was the third lowest in the cohort and well below the average.

In terms of the five-year average only Burdekin Shire and Banana Shire returned operating surpluses over the five-year average at 3.1% and 0.6% respectively.

The range of returns over the five-year average was from an average deficit of 27.8% to an average surplus of 3.1%. The average across the cohort was a five-year average deficit of 5.7%.

For context the following table summarises the average result for 2024 and the five-year average for each Council Tier.

OPERATING SURPLUS

CATEGORY		AVERAGE RESULT 2024	MEDIAN 2024	5-YEAR AVERAGE	5-YEAR
Tier 1	1/1 Brisbane City	5.5%	5.5%	4.3%	4.3%
Tier 2	9/11 reporting deficits to year ended 30/06/24. 5/11 have 5-year avg deficits.	(2.9%)	(2.1%)	1.1%	0.1%
Tier 3	4/7 Operating surplus 4/7 5-year avg deficits	(1.3%)	(0.9%)	0.4%	(0.3%)
Tier 4	7/11 Operating deficits 6/11 5-year avg deficits	(3.5%)	(2.8%)	0.9%	(0.5%)
Tier 5	9/9 Operating deficits 7/9 5-year avg deficits	(20.0%)	(13.9%)	(5.1%)	(2.2%)
Tier 6	7/7 Operating deficits 7/7 5-year avg deficits	(41.5%)	(32.2%)	(14.2%)	(12.3%)
Tier 7	14/14 Operating deficits	(48.7%)	(31.6%)	(14.45%)	(11.0%)
	Banana Shire	(11.9%)		06.%	

Banana Shire Council is forecast to return a significant operating deficit for the year ended 30 June 2025 and urgent action needs to be undertaken to address this in the 2025-2026 financial year.

Operating Cash Ratio

This ratio is more vague than the operating surplus ratio but measures Council's capacity to meet core operating expenditures. The target rate for this ratio is 0% and the higher the percentage the better.

Banana Shire Council has returned an operating cash ratio of 15.5% for the year ended 30 June 2024 which achieves the indicator target.

All bar two of the Tier 5 Councils met this target with the average for the cohort of 7.1% for the year ended 30 June 2024 and the five-year average for the cohort of 19.7%.

Unrestricted Cash Expense Ratio

The target for the unrestricted cash ratio for Banana Shire Council is greater than four months. Council is currently returning a value of two months for this ratio which indicates that our cash holdings need to be built up over the next few years.

The average for the Tier 5 cohort is 8.1 months and Council is well below the cohort average.

Asset Sustainability Ratio

The target for this sustainability measure is >90%, Banana Shire Council returned a result of 259.2% for the year ended 30 June 2024 and a five-year average result of 137.6%. This is 50% to 150% above the target value.

The high value for this ratio is attributable to Council's attempt to maintain an ambitious capital program while at the same time delivering a substantial flood recovery program. This level of expenditure is not sustainable and in many cases a recipe for either poor outcomes from projects due to the volume of work attempting to be completed, or simply the failure to deliver programs. While this matter has already been raised with Council it is clear that over the last few years, we have experienced both of these potential outcomes.

Council needs to reconsider our approach to project selection and first determine the level of spend that the organisation can effectively and efficiently deliver quality outcomes and prioritise projects within this benchmark.

The average for this indicator for the Tier 5 cohort of Council's was 112.6% and the five-year average was 103%. Banana Shire Council returned results greater than both of these results indicating we are spending relatively more on replacing our assets relative to our peer Councils.

Asset Consumption Ratio

The asset consumption ratio measures the extent to which Council's infrastructure assets have been consumed compared to what it would cost to replace the assets. The target value for this indicator is greater than 60%. Council returned a value of 72% for the year ended 30 June 2024 and a five-year average of 72.9%.

The average for the Tier 5 Cohort was 67.9% for the year ended 30 June 2024 and the five-year average of 68.2%.

Council remains in a reasonably sound financial position, the priority moving forward is:

1. address the operating deficit
2. slow the capital program
3. build unrestricted cash holding.

Budget Requirements

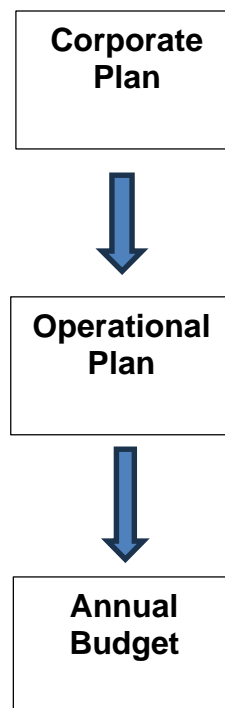
Chapter 5 of the LGR sets out the financial management framework to be applied in local government in Queensland. The chapter provides for two broad categories of financial management documents:

1. Financial Planning Documents
 - a. 5-year Corporate Plan
 - b. Annual Operational Plan
 - c. Long-term Asset Management Plan
 - d. Annual Budget
2. Financial Accountability Documents.
 - a. Financial Statements;
 - b. Asset registers
 - c. Annual Report

Financial Planning Documents

The key financial planning document is the 5-year Corporate Plan. This document sets out the strategies and priorities of the local government over the five years' covered by the plan. Council must report each year in the Annual Report on the progress on delivery of the strategies and priorities listed in the Corporate Plan.

The Operational Plan is a twelve-month Strategic document that identifies the Corporate Plan Strategies that will be delivered in the next twelve months.



The Annual Budget funds the Operational Plan for the next twelve months.

The Long-Term Asset Management Plan provides a long-term view of the expected life, maintenance requirements and replacement requirements for Council's Infrastructure assets over the next ten years.

Council must adopt its Annual Budget between 31 May and 1 August each year (LGR Sec 170), the budget must be adopted on and accrual accounting basis in the form of budget general purpose financial statements and include budget financial estimates for the next financial year and the following two financial years.

The budget must contain the following information pursuant to section 169 of the LGR.

1. Budgeted Financial Statements (LGR Sec 169(1)(b));
2. Long-term Financial Forecast (LGR Sec 169 (2)(a));
3. Revenue Statement (LGR Sec 169 (2)(b));
4. Revenue Policy (LGR Sec 169(2)(c));
5. Estimated Costs of Council's Significant Business Activities (LGR Sec 169(4));
6. Financial Sustainability Statement (LGR Sec 169 (5) &(6)); and
7. Change in aggregate rates expressed as a percentage (LGR Sec 169(7).

Council's budget must be consistent with Council's Corporate and Operational Plans (LGR Sec 169(9)).

Elements of the Budget

The consideration of the budget brings together five main components:

1. Revenue/Rating
2. Fees and Charges
3. Operating Budget
4. Capital Budget
5. Financial Policies.

Fees and Charges

Council adopts fees each financial year for direct service provision across Council's operations. There are essentially two types of charges that Council levies. Regulatory Charges for services mandated to be provided by Council that generally apply to compliance activities, these charges can only recover the cost of providing the service. Commercial charges apply to business type services that Council provide, and Council recovers direct costs as well as a reasonable profit for these types of charges.

Fees and charges can be adopted in advance or as part of the budget and can be amended at any time throughout the year.

Rating

A more comprehensive review of rating will be provided separately to this report. For the purpose of this report rates essentially reflect Council's taxing power of local government where it levies a charge on land to fund its operations and service delivery.

Rating is primarily divided into three types of charge in the Banana Shire:

- General Rates
- Utility Charges
- Separate Levies (Environment Levy).

General rates can either be general where a single levy is applied across all ratepayers in the Shire of Differential where Council categorises land and applied a different levy to different categories across the Shire. Banana Shire Council has historically applied differential rates in the Shire, and it is recommended that this continues.

Utility charges are levied for the provision of key services such water, sewerage and waste collection. Council levies service charges on urban ratepayers who fall within the water, sewerage designated areas in the Shire of where they receive a rubbish collection service.

Council applies an environmental levy to all ratepayers in the Shire to assist in covering the cost of Waste Transfer Stations.

Operating Budget

Council's operating budget covers our recurrent expenditure it generally covers, employee costs, materials and services, finance costs and depreciation. Depreciation is a non-cash cost reflecting the value of the consumption of the asset in the current period. Funds accounted for as depreciation can be used to fund capital expenditure in the period.

Council should note that for most councils' depreciation approximates the value of renewals required to maintain our existing asset base. In the main Council should aim not to be augmenting its asset base but rather maintain our existing assets in the best condition that we can afford.

Council should generally aim for an operational surplus between zero and ten percent. Running long-term deficits will result in Council becoming financially unsustainable. Running surpluses of greater than ten percent over the medium to long term suggests that rates may be too high relative to other income.

Council should note however the own source revenue sustainability indicator provides a challenge for rural communities. While the nature of the measure is not in question theoretically, in a practical sense it is the antithesis of the aims and realities of rural communities. While the measure is reportable there are no targets set by the government due to the contextual nature of the measure. Our aim in the Banana Shire is to maximize non-rate revenue in order to minimize the burden of funding operations in the Shire placed on ratepayers. The two critical revenue items to achieve this for Council are grants and subsidies and recoverable works.

Capital Budget

The capital budget funds our asset renewal program as well as our improvement and asset growth programs.

While we should be aiming to maintain our existing asset base before growing it Council needs to recognize changes in its operating environment and community expectations from time to time will require investment in new assets to properly address those environmental changes or community expectation changes.

Some examples of projects approved to meet changes in community expectations include the new Moura Library and Museum, and the Biloela Splash Park. An example of Council needing to develop

new assets to meet changes in its operating environment include projects such as the Business incubator near the industrial estate and the Solar Recovery Facility. Other examples include the completion of the Industrial Estate to accommodate new businesses as well as the potential temporary accommodation facility for the renewable's construction.

Where possible these projects should have whole of life cost assessments completed to ensure Council is across the full costs of the proposed project.

Attached to this report is the final draft of the proposed capital budget for the year ended 30 June 2026, Council will be asked to adopt this budget at the budget meeting, any changes to the proposed budget will need to be submitted within the next five business days.

Council is still aiming to deliver a capital budget of \$46 million dollars which is substantially in excess of the depreciation amount. Included in this amount is a substantial capital contingency and a number of generational projects as outlined below.

Total Capital Program	\$46,107,885
• Capital Contingency	(\$3,000,000)
• Magavalis Netball Courts	(\$2,181,000)
• Biloela Splash Park	(\$3,000,000)
• Boundary Hill Landfill	<u>(\$3,923,600)</u>
Core Capital Program	\$34,003,285
Budgeted Depreciation	<u>\$25,917,407</u>
Capital Spend above Depreciation	<u>\$ 8,085,878</u>

Any unspent element of the capital contingency will be used to improve unrestricted cash holdings. Council needs to understand that the proposed capital program is ambitious, and we have failed to deliver this in the past.

In a cash sense the proposed program provides for a decrease in cash holdings over the year as summarised below:

Total Capital Program	\$46,107,885
• External Funding	(\$16,240,000)
• Depreciation	(\$25,917,407)
• Capital Contingency	(\$ 3,000,000)
• Operating Surplus	<u>NIL</u>
Net call on Cash	<u>\$ 950,478</u>

There is an absolute need to constrain future capital programs to close to depreciation, in order to net exhaust cash holdings and to ensure that Council meets and exceeds sustainability targets for unrestricted cash holdings.

Conclusion

This report seeks to provide an overview of the budget context and development to facilitate consideration of changes proposed in both the operating and capital budget for the year ended 30 June 2025.

J. Financial sustainability measures

The then Department of Housing, Local Government, Planning and Public Works (now the Department of Local Government, Water and Volunteers) introduced the *Financial Management (Sustainability) Guideline (2024)*, effective from the 2023–24 financial year onwards. This new guideline has considered the challenges that councils face, especially in rural and remote areas, and introduces additional ratios to measure financial sustainability and groups councils into tiers (based on their remoteness and their population) as shown in Figure J1.

Figure J1
Sustainability groupings of councils that apply from 1 July 2023

Tier 1 councils			
Brisbane City Council			
Tier 2 councils			
Cairns Regional Council	Ipswich City Council	Moreton Bay City Council	Toowoomba Regional Council
Fraser Coast Regional Council	Logan City Council	Redland City Council	Townsville City Council
Gold Coast City Council	Mackay Regional Council	Sunshine Coast Regional Council	
Tier 3 councils			
Bundaberg Regional Council	Gympie Regional Council	Noosa Shire Council	Scenic Rim Regional Council
Gladstone Regional Council	Lockyer Valley Regional Council	Rockhampton Regional Council	
Tier 4 councils			
Cassowary Coast Regional Council	Livingstone Shire Council	South Burnett Regional Council	Western Downs Regional Council
Central Highlands Regional Council	Mareeba Shire Council	Southern Downs Regional Council	Whitsunday Regional Council
Isaac Regional Council	Somerset Regional Council	Tablelands Regional Council	
Tier 5 councils			
Banana Shire Council	Douglas Shire Council	Hinchinbrook Shire Council	Mount Isa City Council
Burdekin Shire Council	Goondiwindi Regional Council	Maranoa Regional Council	North Burnett Regional Council
Charters Towers Regional Council			



Tier 6 councils

Balonne Shire Council	Cloncurry Shire Council	Longreach Regional Council	Torres Shire Council
Barcaldine Regional Council	Cook Shire Council	Murweh Shire Council	

Tier 7 councils

Barcoo Shire Council	Burke Shire Council	Etheridge Shire Council	Quilpie Shire Council
Blackall-Tambo Regional Council	Carpentaria Shire Council	Flinders Shire Council	Richmond Shire Council
Boulia Shire Council	Croydon Shire Council	McKinlay Shire Council	Winton Shire Council
Bulloo Shire Council	Diamantina Shire Council	Paroo Shire Council	

Tier 8 councils

Aurukun Shire Council	Kowanyama Aboriginal Shire Council	Napranum Aboriginal Shire Council	Torres Strait Island Regional Council
Cherbourg Aboriginal Shire Council	Lockhart River Aboriginal Shire Council	Northern Peninsula Area Regional Council	Woorabinda Aboriginal Shire Council
Doomadgee Aboriginal Shire Council	Mapoon Aboriginal Shire Council	Palm Island Aboriginal Shire Council	Wujal Wujal Aboriginal Shire Council
Hope Vale Aboriginal Shire Council	Mornington Shire Council	Porpuraaw Aboriginal Shire Council	Yarrabah Aboriginal Shire Council

Source: Compiled by the Queensland Audit Office, using the then Department of Housing, Local Government, Planning and Public Works (now the Department of Local Government, Water and Volunteers) Financial Management (Sustainability) Guideline (2023).

The new guideline has 9 ratios on which councils are required to report in their financial sustainability statements, as a part of the financial statements. The council-controlled revenue, population growth, and asset renewal funding ratio measures are reported by councils for contextual purposes only and are not audited by us. We have summarised the 6 ratios that we audit, including the target benchmarks, in Figure J2.

Figure J2
Financial sustainability ratios that we audit

								Target prescribed in the new guideline							
Type	Ratio (measure)	Description	Formula	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8				
Operating performance	Operating surplus ratio	An indicator of the extent to which operating revenues generated cover operational expenses	<div>Operating results</div> <div>Total operating revenue</div> <div>Expressed as percentage</div>	> 0%				> -2%	N/A *						
	Operating cash ratio	A measure of council's ability to cover its core operational expenses	<div>Operating results plus depreciation and amortisation plus financial costs</div> <div>Operating revenue</div> <div>Expressed as percentage</div>	0%											
Liquidity	Unrestricted cash expense cover ratio	An indicator of the unconstrained liquidity available to council to meet ongoing and emergent financial demands	<div>(Total cash and cash equivalents plus current investments plus available ongoing Queensland Treasury Corporation working capital facility less external restricted cash) *12</div> <div>(Total operating expenditure less depreciation and amortisation less finance costs)</div> <div>Expressed in months</div>	>2 months		>3 months	>4 months								
Asset management	Asset sustainability ratio	Indicates the extent to which the infrastructure assets are being replaced as they reach the end of their useful lives	<div>Capital expenses on replacement of assets (renewals)</div> <div>Depreciation expenses on infrastructure assets</div> <div>Expressed as a percentage</div>	>50%	>60%	>80%		>90%							
	Asset consumption ratio	Measures the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community	<div>Written down replacement cost of depreciable infrastructure assets</div> <div>Current replacement cost of depreciable infrastructure assets</div> <div>Expressed as a percentage</div>	>60%											
Debt servicing capacity	Leverage ratio	Indicator of council's ability to repay its debts	<div>Book value of debt</div> <div>Operating results add depreciation and amortisation and finance costs</div> <div>Expressed in times</div>	0–5	0–4	0–3									

Note: * Under the department's guidelines, for tiers 6 to 8, the operating surplus ratio is contextual only – meaning that although these councils need to report this ratio, they do not have a benchmark for this ratio to measure their performance against.

Source: Queensland Audit Office.

Figure J3
Financial sustainability ratio by council tiers: Results at the end of 2023–24

	Operating surplus ratio		Operating cash ratio		Unrestricted cash expense cover ratio	Asset sustainability ratio*			Asset consumption ratio		Leverage ratio ¹	
	Current year	5-year average	Current year	5-year average	Current year	Current year	5-year average	5-year average trend	Current year	5-year average	Current year	5-year average
Tier 1 councils												
Brisbane City Council	5.5%	4.3%	22.9%	24.0%	3.5 months	81.2%	71.6%	▲	79.0%	78.0%	5.2 times	4.2 times
Tier 2 councils												
Cairns Regional Council	-2.2%	-0.1%	26.1%	29.1%	4.9 months	60.3%	79.2%	▼	68.5%	68.4%	1.3 times	1.7 times
Council of the City of Gold Coast ²	-2.1%	1.6%	19.4%	23.1%	4.3 months	82.2%	67.5%	▲	64.5%	67.5%	1.5 times	1.7 times
Fraser Coast Regional Council	-1.7%	-0.7%	26.1%	27.5%	6.3 months	73.8%	83.5%	▼	64.1%	65.1%	0.6 times	0.8 times
Ipswich City Council	-0.7%	1.8%	29.4%	30.3%	7.2 months	62.9%	69.2%	▼	70.9%	70.5%	3.7 times	3.8 times
Logan City Council	-1.8%	1.3%	19.6%	23.6%	7.1 months	89.3%	79.8%	▲	69.7%	70.9%	3.3 times	2.1 times
Mackay Regional Council	-4.3%	-0.8%	27.5%	30.8%	6.8 months	48.7%	60.1%	▼	68.7%	64.5%	0.5 times	0.9 times
Moreton Bay City Council	3.9%	10.2%	29.6%	33.6%	2 months	71.0%	66.0%	▲	69.7%	71.1%	1.2 times	1.5 times
Redland City Council	-10.4%	-2.8%	11.6%	19.2%	10.3 months	78.5%	59.0%	▲	62.4%	64.1%	1.7 times	0.8 times
Sunshine Coast Regional Council	2.2%	4.8%	24.4%	25.7%	2.6 months	72.3%	72.0%	▼	67.3%	68.3%	3 times	3.8 times
Toowoomba Regional Council	-2.4%	0.1%	24.0%	30.0%	6.1 months	54.3%	67.7%	▼	72.6%	73.2%	1.7 times	1.6 times
Townsville City Council	-11.9%	-2.8%	22.7%	31.2%	3.5 months	63.8%	78.8%	▲	66.1%	67.4%	3.5 times	2.9 times

Notes:

¹ The leverage ratio is not required for councils that have no debt as of 30 June 2024.

² No 5-year consolidated average reported within Council of the City of Gold Coast's financial statements as related entity Experience Gold Coast only consolidated in the 2023–24 financial year. The 5-year average presented has been recalculated based on 4 years of council-only data and one year of consolidated data.

* There has been no change to this ratio compared to how this was calculated in the previous financial sustainability guideline, hence we have provided a trend analysis for this ratio.

Refer also to Figures J1 and J2, which explain the financial sustainability measures and associated benchmarks.

Legend: ▲ an improving trend; ▼ a deteriorating trend.

Source: Queensland Audit Office.

	Operating surplus ratio		Operating cash ratio		Unrestricted cash expense cover ratio	Asset sustainability ratio*			Asset consumption ratio		Leverage ratio ¹	
	Current year	5-year average	Current year	5-year average	Current year	Current year	5-year average	5-year average trend	Current year	5-year average	Current year	5-year average
Tier 3 councils												
Bundaberg Regional Council	-6.2%	1.3%	22.5%	28.1%	9.2 months	45.9%	48.8%	▲	69.0%	69.8%	2.2 times	1.6 times
Gladstone Regional Council	6.6%	-4.2%	29.3%	21.6%	9.7 months	88.8%	78.9%	▲	68.7%	72.0%	1.2 times	0.4 times
Gympie Regional Council	-9.7%	-4.3%	17.4%	20.0%	3.3 months	262.2%	114.0%	▲	72.4%	72.0%	0.8 times	0.7 times
Noosa Shire Council	5.3%	4.6%	22.3%	25.2%	9.3 months	119.2%	122.7%	▼	71.2%	73.5%	0.8 times	1 times
Lockyer Valley Regional Council	3.0%	7.8%	22.5%	26.7%	4.6 months	373.6%	156.1%	▲	73.1%	73.8%	0 times	0.9 times
Rockhampton Regional Council	-0.9%	-0.3%	29.0%	29.3%	4.3 months	68.6%	76.3%	▼	67.6%	69.3%	1.7 times	2.1 times
Scenic Rim Regional Council	-8.1%	-1.8%	12.1%	18.5%	5.4 months	226.5%	142.9%	▼	73.1%	75.6%	3 times	2.3 times
Tier 4 councils												
Cassowary Coast Regional Council	-9.0%	-2.4%	26.4%	30.9%	9 months	73.1%	88.9%	▼	64.0%	67.4%	0.5 times	0.2 times
Central Highlands Regional Council	2.8%	-0.5%	29.0%	26.2%	6.9 months	102.6%	92.5%	▼	64.0%	69.4%	1.4 times	1.7 times
Isaac Regional Council	-8.1%	0.3%	19.8%	25.8%	4.4 months	84.0%	88.7%	▼	66.3%	68.2%	1 times	0.7 times
Livingstone Shire Council	3.4%	2.0%	34.5%	31.1%	14.2 months	31.0%	52.3%	▼	68.1%	71.3%	1.2 times	1.9 times
Mareeba Shire Council	5.0%	12.6%	22.5%	31.3%	17.5 months	89.0%	133.8%	▼	71.1%	78.4%	0.4 times	0.4 times
Somerset Regional Council	-8.0%	-3.0%	8.0%	16.0%	4 months	98.0%	104.0%	▼	71.0%	67.0%	N/A	N/A
South Burnett Regional Council	-11.1%	-3.2%	17.0%	25.1%	9.6 months	119.6%	98.3%	▲	70.9%	70.5%	1.6 times	1.5 times
Southern Downs Regional Council	-2.8%	-0.5%	21.5%	23.0%	9.7 months	210.7%	92.0%	▼	64.9%	65.1%	0.6 times	0.8 times
Tablelands Regional Council	-9.7%	-1.6%	22.2%	24.2%	8.6 months	62.4%	71.5%	▼	63.6%	66.5%	1.2 times	0.5 times
Western Downs Regional Council	0.6%	5.5%	29.6%	33.1%	12.8 months	155.9%	90.0%	▲	65.2%	67.4%	N/A	N/A
Whitsunday Regional Council	-1.8%	3.5%	20.9%	27.6%	12.2 months	127.6%	108.4%	▼	69.1%	72.6%	2 times	2 times

Notes:

¹ The leverage ratio is not required for councils that have no debt as of 30 June 2024.

* There has been no change to this ratio compared to how this was calculated in the previous financial sustainability guideline, hence we have provided a trend analysis for this ratio.

Refer also to Figures J1 and J2, which explain the financial sustainability measures and associated benchmarks.

Legend: ▲ an improving trend; ▼ a deteriorating trend.

Source: Queensland Audit Office.

	Operating surplus ratio		Operating cash ratio		Unrestricted cash expense cover ratio	Asset sustainability ratio*			Asset consumption ratio		Leverage ratio ¹	
	Current year	5-year average	Current year	5-year average	Current year	Current year	5-year average	5-year average trend	Current year	5-year average	Current year	5-year average
Tier 5 councils												
Banana Shire Council	-11.9%	0.6%	15.5%	27.2%	2 months	259.2%	137.6%	▲	72.0%	72.9%	0 times	0.1 times
Burdekin Shire Council	-4.2%	3.1%	23.4%	27.9%	19.5 months	66.9%	86.3%	▼	63.7%	65.9%	0 times	0 times
Charters Towers Regional Council	-15.2%	-2.6%	1.7%	11.0%	9.1 months	97.7%	90.7%	▼	66.3%	65.0%	0 times	0 times
Douglas Shire Council	-7.4%	-2.2%	11.3%	23.1%	5.1 months	111.4%	110.9%	▲	60.5%	62.1%	N/A	N/A
Goondiwindi Regional Council	-13.9%	-1.0%	13.0%	23.4%	12.4 months	241.8%	161.5%	▲	69.9%	72.0%	N/A	N/A
Hinchinbrook Shire Council	-23.3%	-14.9%	7.7%	12.6%	7 months	33.8%	76.1%	▼	68.3%	66.6%	N/A	N/A
Maranoa Regional Council	-15.3%	-0.8%	5.2%	21.3%	7.4 months	110.6%	127.4%	▼	71.1%	71.2%	2.1 times	1 times
Mount Isa City Council	-21.0%	-5.6%	-2.0%	17.3%	5.8 months	24.7%	41.3%	▼	62.7%	59.9%	-10 times	-0.9 times
North Burnett Regional Council	-67.5%	-27.8%	-12.1%	13.3%	4.7 months	67.6%	95.1%	▼	77.0%	77.8%	-0.4 times	0.2 times
Tier 6 councils												
Balonne Shire Council	-20.0%	-7.2%	-7.4%	9.8%	2.5 months	67.7%	66.2%	▲	69.9%	70.8%	-1.1 times	0.8 times
Barcaldine Regional Council	-57.6%	-16.4%	-33.4%	4.8%	0.3 months	138.0%	146.2%	▲	74.9%	73.1%	-0.2 times	0.6 times
Cloncurry Shire Council	-30.2%	-12.3%	9.2%	24.1%	4.5 months	218.3%	189.8%	▲	71.4%	73.3%	3.9 times	2 times
Cook Shire Council	-27.0%	-9.0%	-8.0%	6.0%	3.3 months	56.0%	32.0%	▲	74.0%	68.0%	-0.3 times	5.7 times
Longreach Regional Council	-32.2%	-8.3%	-9.0%	11.8%	6.3 months	69.8%	70.8%	▼	69.9%	70.9%	-3.8 times	1.1 times
Murweh Shire Council	-61.0%	-21.0%	-26.0%	6.0%	-0.4 months	54.0%	84.0%	▼	73.0%	77.0%	-0.6 times	0.5 times
Torres Shire Council	-57.8%	-25.5%	-17.6%	4.4%	9 months	40.3%	67.5%	▼	67.6%	70.5%	0 times	0 times

Notes:

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* There has been no change to this ratio compared to how this was calculated in the previous financial sustainability guideline, hence we have provided a trend analysis for this ratio.

Refer also to Figures J1 and J2, which explain the financial sustainability measures and associated benchmarks.

Legend: ▲ an improving trend; ▼ a deteriorating trend.

Source: Queensland Audit Office.

	Operating surplus ratio		Operating cash ratio		Unrestricted cash expense cover ratio	Asset sustainability ratio*			Asset consumption ratio		Leverage ratio ¹	
	Current year	5-year average	Current year	5-year average	Current year	Current year	5-year average	5-year average trend	Current year	5-year average	Current year	5-year average
Tier 7 councils												
Barcoo Shire Council	-67.4%	-26.1%	-13.1%	8.8%	6.2 months	123.4%	65.5%	▲	70.8%	71.0%	N/A	N/A
Blackall-Tambo Regional Council	-40.6%	-8.3%	-16.2%	11.2%	11 months	120.5%	83.4%	▲	69.6%	71.2%	N/A	N/A
Boulia Shire Council	-105.8%	-34.8%	-42.6%	4.2%	13.9 months	6.1%	80.7%	▼	72.7%	78.2%	-0.4 times	-0.5 times
Burke Shire Council	-49.1%	-27.9%	-19.8%	0.1%	2.9 months	136.6%	103.1%	▲	58.5%	63.9%	N/A	N/A
Bulloo Shire Council	-31.8%	-9.5%	1.5%	21.5%	10.7 months	40.4%	43.0%	▼	81.4%	76.2%	N/A	N/A
Carpentaria Shire Council	-25.3%	-11.0%	-4.8%	6.3%	2.9 months	15.4%	33.5%	▲	62.2%	73.2%	-2.1 times	0.9 times
Croydon Shire Council	-16.7%	0.7%	-4.9%	13.1%	9.9 months	128.2%	97.3%	▼	73.1%	73.9%	N/A	N/A
Diamantina Shire Council	Not complete ²											
Etheridge Shire Council	-21.3%	-5.4%	-5.3%	8.7%	2.8 months	16.2%	10.9%	▼	80.3%	80.8%	-2.9 times	-0.6 times
Flinders Shire Council	-31.6%	2.1%	-10.1%	15.9%	14.3 months	4.2%	64.0%	▲	71.1%	78.2%	-2.5 times	0.1 times
McKinlay Shire Council	-66.5%	-16.3%	-18.0%	19.5%	15.1 months	753.0%	473.8%	▲	66.3%	76.9%	N/A	N/A
Paroo Shire Council	-30.0%	-12.8%	-1.9%	15.0%	4 months	38.8%	46.5%	▼	65.3%	64.5%	-1.2 times	0.1 times
Quilpie Shire Council	-32.0%	-9.4%	-12.4%	13.1%	5 months	55.8%	42.3%	▲	78.1%	78.8%	N/A	N/A
Richmond Shire Council	-64.4%	-19.4%	-18.4%	9.7%	9 months	127.6%	170.0%	▲	76.6%	79.0%	-0.6 times	0.6 times
Winton Shire Council	-100.0%	-24.3%	-52.9%	4.3%	11.8 months	251.0%	266.7%	▼	72.0%	73.6%	-0.1 times	0.3 times

Notes:

¹ The leverage ratio is not required for councils that have no debt as of 30 June 2024.² The 2023–24 audit for this council was not complete by the date of this report. As this is the first time all sustainability measures have been reported by councils, there are no ratios from previous audited financial statements included in this table.

* There has been no change to this ratio compared to how this was calculated in the previous financial sustainability guideline, hence we have provided a trend analysis for this ratio.

Refer also to Figures J1 and J2, which explain the financial sustainability measures and associated benchmarks.

Legend: ▲ an improving trend; ▼ a deteriorating trend.

Source: Queensland Audit Office.

	Operating surplus ratio		Operating cash ratio		Unrestricted cash expense cover ratio	Asset sustainability ratio			Asset consumption ratio		Leverage ratio ¹	
	Current year	5-year average	Current year	5-year average	Current year	Current year	5-year average	5-year average trend	Current year	5-year average	Current year	5-year average
Tier 8 councils												
Aurukun Shire Council	-31.2%	-12.8%	-0.5%	12.5%	10.3 months	10.2%	11.6%	▲	60.5%	64.4%	-5.0 times	1.9 times
Cherbourg Aboriginal Shire Council	-76.2%	-34.4%	-2.6%	8.3%	4.5 months	23.1%	80.5%	▼	64.7%	70.8%	N/A	N/A
Doomadgee Aboriginal Shire Council	-39.0%	-16.0%	-3.0%	16.0%	4 months	137.0%	82.0%	▲	63.0%	66.0%	N/A	N/A
Hope Vale Aboriginal Shire Council	2.8%	5.8%	27.9%	29.6%	34.7 months	72.2%	87.8%	▼	61.0%	62.1%	N/A	N/A
Kowanyama Aboriginal Shire Council	-39.6%	-29.6%	11.9%	14.8%	9.2 months	89.7%	115.5%	▲	52.4%	53.2%	0.5 times	0.2 times
Lockhart River Aboriginal Shire Council	-19.7%	-12.9%	-5.8%	0.7%	4.1 months	12.0%	82.7%	▲	75.3%	74.5%	N/A	N/A
Mapoon Aboriginal Shire Council	-50.0%	-30.5%	-22.1%	-7.8%	2.9 months	0.0%	42.0%	▼	80.8%	81.8%	N/A	N/A
Mornington Shire Council	Not complete ²											
Napranum Aboriginal Shire Council	-50.5%	-27.9%	-26.7%	-4.4%	1.3 months	114.7%	32.9%	▲	55.3%	58.3%	N/A	N/A
Northern Peninsula Area Regional Council	Not complete ²											
Palm Island Aboriginal Shire Council	Not complete ²											
Pormpuraaw Aboriginal Shire Council	-6.2%	2.7%	25.9%	35.7%	46.3 months	32.9%	41.4%	▼	65.6%	63.8%	N/A	N/A
Torres Strait Island Regional Council	-100.0%	-92.0%	-14.0%	-6.0%	1 months	26.0%	27.0%	▼	47.0%	51.0%	N/A	0 times
Woorabinda Aboriginal Shire Council	Not complete ²											
Wujal Wujal Aboriginal Shire Council	Not complete ²											
Yarrabah Aboriginal Shire Council	-47.1%	-37.2%	-11.0%	1.3%	4.1 months	66.6%	36.5%	▲	61.2%	64.8%	N/A	N/A

Notes:

¹ The leverage ratio is not required for councils that have no debt as of 30 June 2024.² The 2023–24 audit for this council was not complete by the date of this report. As this is the first time all sustainability measures have been reported by councils, there are no ratios from previous audited financial statements included in this table.

* There has been no change to this ratio compared to how this was calculated in the previous financial sustainability guideline, hence we have provided a trend analysis for this ratio.

Refer also to Figures J1 and J2, which explain the financial sustainability measures and associated benchmarks.

Legend: ▲ an improving trend; ▼ a deteriorating trend.

Source: Queensland Audit Office.

8.1.1 2025/2026 MAYOR'S BUDGET REPORT AS DELIVERED TO COUNCIL ON 25 JUNE 2025

Date: 20 June 2025
Author: Mayor – Neville Ferrier
File ID:
Letter ID:
Attachment:
Minute No: OM006403

Resolution:

That Council approve of the Mayor's Budget Report for the year ended 30 June 2026.

Moved: Cr Ferrier

Seconded: Cr Boyce

Carried

Report

I present, for the consideration of Council, the budget for the Banana Shire Council for the year ended 30 June 2026.

The budget documents include:

1. The Operational Plan for the year ended 30 June 2026.
2. The Revenue Statement for the year ended 30 June 2026 outlining the basis of Council revenue raising for the year.
3. Key financial management policies for the year ended 30 June 2026 including:
 - a. Revenue Policy
 - b. Debt Policy
 - c. Investments Policy
 - d. Procurement Policy
4. Draft financial statements showing the projected year end results for the year ended 30 June 2025.
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 ending 30 June 2026, 30 June 2027, and 30 June 2028.
7. Rate resolutions setting the level of rates and charges for the year ended 30 June 2026.
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 2025

Council is expected to deliver another record capital program this financial year with \$15,061,000 of flood work and \$22,858,000 of other capital works over the course of the year.

Council expects to deliver an operating deficit for the year ended 30 June 2025 of approximately \$7,200,000. This deficit is driven by accounting recognition of revenue related to flood restoration works. Council will continue to focus strengthening financial sustainability irrespective of revenue from flood restoration. Action will be taken early in the new financial year to ensure that Council does not return an operating deficit for the year ended 30 June 2026.

Major projects delivered over the course of the year include:

• Cracow Road Upgrade	\$ 5,875,000
• Theodore-Moura Road Upgrade	\$ 3,911,000
• Defence Road Upgrade	\$ 1,942,000
• Stage One of Orange Creek Road Rehabilitation	\$ 1,900,000
• Rainbow Street Sporting Fields Clubhouse Renovations	
• and Electrical Transformer Upgrade	\$ 960,000
• Biloela Sewerage Piggings Stations	\$ 952,000
• Biloela WTP Water Quality Monitoring Instrumentation	\$ 818,000
• Readon Street Industrial Estate Development	\$ 700,000
• Cullen Lane Reseal	\$ 520,000
• Moura Basketball Courts	\$ 425,000
• Moura Boat Ramp Extension	\$ 405,000
• Baralaba Showgrounds Septic System Upgrade	\$ 99,500
• Flood Damage	<u>\$15,061,000</u>
 Total Program	 <u>\$33,568,500</u>

External Funding

Council secured approximately \$29.70 million in external funding to assist in delivering the capital program and a further \$17.44 million to support Council in providing important community services at the Community Resource Centre, Council Libraries, the Art Gallery, Home Care services in Taroom, and the SES to name a few.

Budget for year ended 30 June 2026

The proposed budget for the year ended 30 June 2026 is presented to Council as projected financial statements.

Council's proposed budget provides an operating surplus of \$41,768 for the year ended 30 June 2026 and a net surplus after capital items of approximately \$19.51 million.

Rates & Charges

Across all rate categories Rates will increase by 4.42% for the financial year ending 30 June 2026. Residential ratepayers will, in the main, receive a 3% rate increase.

Council has maintained capping arrangement for the year ended 30 June 2026 in order to mitigate the impact of inconsistent property valuation increases over the last two years. Property owners who benefit from capping may see increases in addition to the above amounts.

Capital Works 2025-2026

This budget provides for a large capital works program with a total spend of \$46.1 million which is funded by \$16.24 million from external sources, a further \$25.9 million in fully funded depreciation and the balance of funds being provided by Council's cash reserves.

Key projects include:

• Injune Road Stage Two	\$4,171,000
• Boundary Hill Waste Facility	\$3,923,600
• Plant purchases	\$3,485,000
• Biloela Splash Park	\$3,000,000
• Magavalis Netball Court Upgrades	\$2,181,000
• Orange Creek Road Stage Two	\$1,927,868
• Theodore Water Treatment Plant Upgrade Stage One	\$1,875,000
• Shepardson Road Rehabilitation	\$1,800,000
• Jambin Dakenba Road Rehabilitation	\$1,400,000
• Paines Road Reconstruction	\$1,000,000
• Theodore Heavy Vehicle Bypass	\$ 870,000
• Biloela Sewerage Treatment Plant	\$ 850,000
• Moura Water Treatment Plant Instrumentation	\$ 700,000
• Clarke Street Taroom	\$ 500,000
• Moura Aerodrome Reseal	\$ 450,000
• Kianga Road Rehabilitation	\$ 400,000
• Taroom Sewerage Treatment Plant	\$ 375,000

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.

8.1.2 2025/2026 OPERATIONAL PLAN

Date: 6 June 2025
Author: Chief Executive Officer – Thomas Upton
File No:
Letter No:
Attachment: 2025/2026 Operational Plan
Minute No: OM006404

Resolution:

That Council receive the 2025/2026 Operational Plan.

Moved: Cr Jensen

Seconded: Cr Bailey

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 2025/2026 Operational Plan at the May Ordinary Council meeting held on 23 April 2025, Minute No.OM006369.

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

—2025-2026—

Adopted 23 April 2025 Minute No. OM006369



Banana
SHIRE
SHIRE OF OPPORTUNITY



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Welcome to the Banana Shire Council's Operational Plan for 2025/2026.

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 2025/2026 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

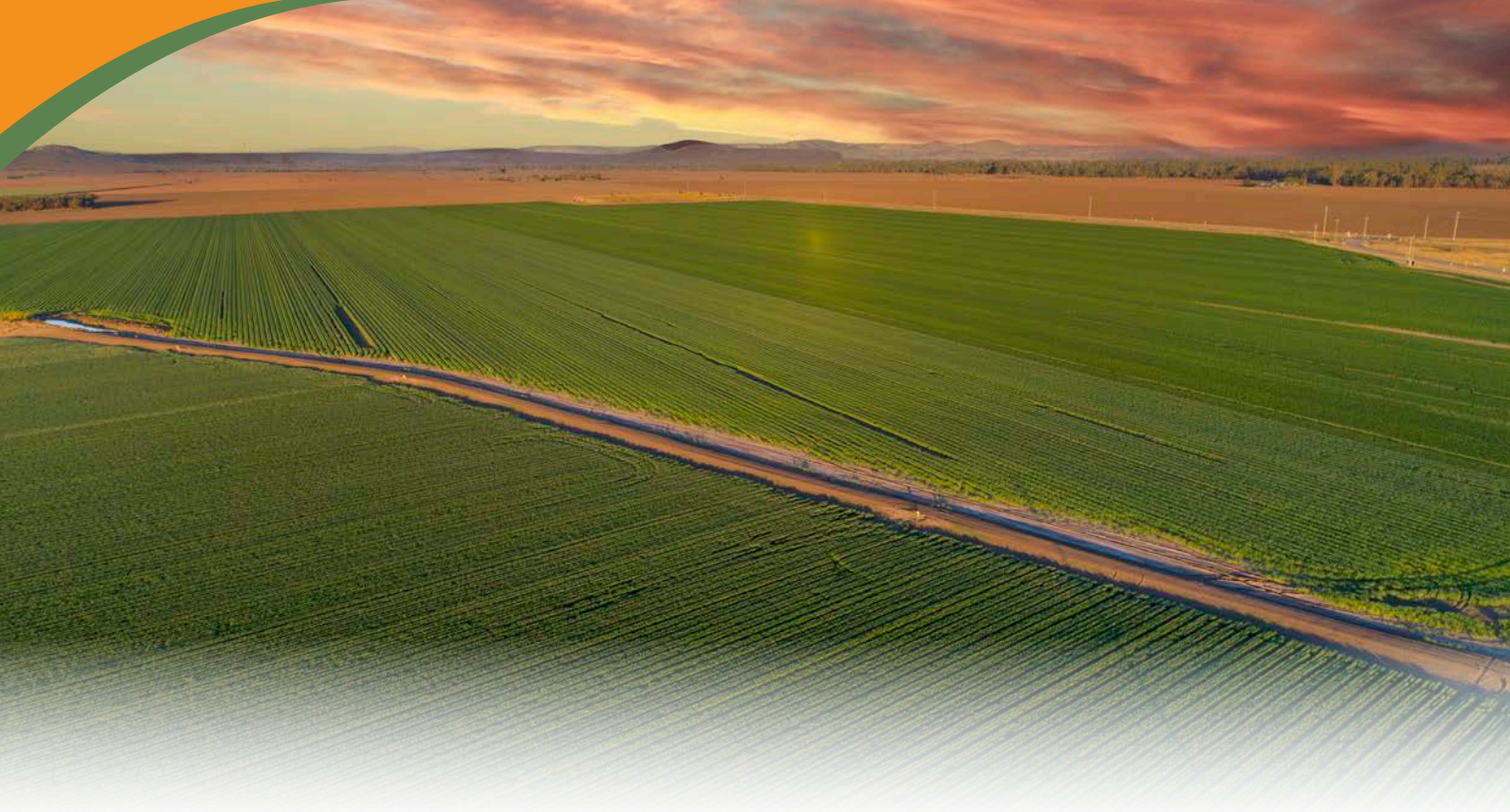
The draft Operational Plan was presented to Councillors at the 15 April 2025 Workshop and was adopted at Council's Ordinary Meeting on 23 April 2025.



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 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



25/26 KPI'S (Operational Plan)

Management	Strategic Planning	Organisational Structure	5.1.3 5.2.1	Positions are reviewed as required 100%.
		Policies Review	5.2.2	Council operations are 100% compliant with legislation.
		Authorised Officers/ Delegations	5.1.3	Authorised Officers and Delegation Registers are annually reviewed and maintained in accordance with the Delegations Framework - Governing Policy.
		Complaints Management System	5.1.3	Review of the complaints management system is endorsed by Council.
			5.1.3	100% of complaints are managed within legislative timeframes.
		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.
		Corporate Plan	5.6.1	Completed, adopted and compliant 100%.
			5.6.1	The 2026-2031 Corporate Plan will be completed and ready for adoption 1 July 2026.
		Operational Plan	5.6.1	Completed, adopted and compliant 100%.
			5.6.1	Completed, adopted and compliant 100%.
Governance	Governance	Annual Audits	5.1.3	Financial Audits are completed, adopted and compliant 100%.
		Internal Audits	5.6.1 5.2.2	100% of internal audits, as identified in the Strategic Internal Audit Plan, will be completed.
			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 30/6/26.
		Process and Performance	5.2.2	Gap analysis completed identifying and prioritising new policies, processes and procedures to be written by 30/6/26.



Service
Area



CEO
Responsibilities



Operational Plan
(Services)



Corporate
Plan Ref



25/26 KPI'S
(Operational Plan)

Governance	Governance	Quality Assurance	5.5.2	The quality framework will be compliant with ISO 9001:2015 to maintain Council's ISO accreditation.
			5.5.2	100% of the operational internal audits will be completed, as per the Quality Internal Audit Schedules (Works Projects and Procedural).
			5.5.2	No major non-conformances identified in the 2025/26 SAI Global recertification audit.
			5.5.2	100% of identified duplicated or obsolete documents are archived/ deleted throughout the process of introducing new operational manuals.
	Insurance Management	Risks and Insurances	5.1.3 5.2.3	Enterprise risk is used to drive internal audit function. 100% of audit matters are derived from risk registers and risk treatments.
			5.1.3 5.2.3	80% of insurance claims assessments are resolved within 90 days.
Customer Service	Administration	Customer Responses	5.1.3	A minimum of 95% of data is recorded accurately by the Customer Service Team.
			5.1.3	>85% of calls will be answered within 60 seconds.
			5.1.3	<5% of calls are abandoned by callers.
			5.1.3	All payments will be processed with 100% accuracy.
Records Management	Administration	Management of Correspondence	5.1.2 5.1.3	100% of incoming correspondence is distributed via MagiQ within 24 hours.
			5.1.2 5.1.3	100% of RTI applications are compliant, and processed within legislative timeframes.
		Customer Responses	5.1.3	100% of internal information requests will be responded to within 3 business days.
		Inhouse Training	5.4.1	MagiQ user training will be delivered to 100% of relevant new employees within 2 weeks of commencing with Council.
Human Resources Management	Employee Relationships	Employee Communications Meetings	5.1.3	80% of matters raised are resolved within 90 days of being raised at communications meetings.
		HR Strategic Plan	5.1.2 5.4.1	HR Strategic Plan to be developed, adopted and implemented by 30 June 2026.
		Recruitment	5.2.2	90% of vacancies will be filled within 60 days.



Service
Area



CEO
Responsibilities



Operational Plan
(Services)



Corporate
Plan Ref



25/26 KPI'S
(Operational Plan)

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	Council commits to offering 2 apprenticeships, 2 traineeships and 1 cadetship.
		Develop a Learning & Development Strategy for the Organisation	5.4.1 / 5.1.3	Strategy developed and incorporated as part of the HR Strategic plans by 30 April 2026.
		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	Work Health & Safety	Corporate Compliance across Council	5.5.1	SMS is compliant with the national audit tool and legislation including psychosocial risks
			5.5.1	Lost Time Injuries (LTI's) are reduced by 10% from previous calendar year.
			5.5.1	100% of Hazard Inspections are completed in accordance with the Hazard Inspection Matrix.
		WH&S Management System	5.5.1	100% of incidents are notified and closed out within 90 days.
		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 2026 (100%).
		WH&S Management System - Psychosocial Risk Management	5.5.3	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 an error rate under 5%.
		Compliance	5.2.1	100% 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	The media team will release 3 National stories and 10 radio interviews by 30 June 2026.
		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.
Disaster Management	Disaster Management Operations and Training	Disaster Management	4.5.1	All Disaster Management Committees: Attend periodic meetings in accordance with the Constitution (100%).
			4.5.1	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%).



CORPORATE & COMMUNITY SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



25/26 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 (<i>no less than 90% completed by 30/06/26</i>).
			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	Develop and implement an action plan based on the internal audit recommendations by 30 June 2026.
			5.6.1	Consolidated Data Return is completed and submitted by the due date 100%
			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	Ongoing review and implementation of Asset Management Action Plan 100% complete by 30 June 2026.
		Budget	5.1.1 5.2.1	Budget 2026/27 adopted by 30/06/26
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 Digital Cadastre Data Base (DCDB) data accuracy and currency within relevant timeframe - updated monthly 100% accuracy.



Service
Area



Directorate
Responsibilities



Operational Plan
(Services)



Corporate
Plan Ref



25/26 KPI'S
(Operational Plan)

Community Services	Community Services	CRC	1.1.3	SDSS services are compliant with
			1.1.4	SDSS Service Agreement
			1.1.3	SDSS services a minimum of 70
			1.1.4	students per year.
			1.1.3	CRC will provide services for a
			1.1.4	minimum of 4 NDIS clients per year.
			1.1.3	NDIS services are compliant with
			1.1.4	NDIS Practice Standards and Quality
				Indicators.
		Home Care Services	1.1.3	All critical outcomes of the CHSP
			1.1.4	and SAH audit are implemented by
				31 December 2025.
			1.1.3	35 clients in the Commonwealth
			1.1.4	Home Support Program and 15
				Support at Home Packages.
		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 2025.
		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: 10,000
				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.
			1.1.3	Attendees per library branch for First
				5 Forever sessions - programs for
				children under 5:
				Biloela - 1800
				Moura - 1200
				Taroom - 240
				Theodore - 180
			1.1.3	Attendees per library branch for
				school holidays activities - sessions
				for school aged children:
				Biloela - 300
				Moura - 400
				Taroom - 50
				Theodore - 50
		Tourism	1.1.3	Review and update the BSC Tourism
			1.2.2	Strategy by 30 June 2026.
			3.3.4	
			1.1.3	Conduct a minimum of two tourism
			1.2.2	focused volunteer engagements for
				each of the following communities:
				Biloela, Moura, Taroom & Theodore.
			1.2.2	40,000 people visit the Sandstone
				Wonders website

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 25/26 KPI'S (Operational Plan)
Plant & Fleet	Fleet Management	Plant Operations	5.1.3	Heavy vehicles and equipment downtime less than 15% of total budgeted hours.
			5.1.3	Develop and implement workshop process enhancement action plan, including procedures by 30 June 2026.
			5.1.3	Implement the workshop maintenance management system by 30 June 2026.
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	Business Management	ICT Support Services	5.1.3	Core data/voice networks available during business hours (<i>min 98%</i>).
			5.1.3	Implement agreed Cyber Security Action Plan complete by 30 June 2026.
			5.1.3	Development and adoption of AI Policy and Procedure by 30 June 2026.
			5.1.3	Implement corporate systems (e.g. ERP) as planned and as budgeted.





COUNCIL SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



25/26 KPI'S (Operational Plan)

Financial Management	Financial Management	Financial Management	5.2.1	Annual revenue: Achievement no more than >8% under budget.
			5.6.1	Capital Works: Program not less than 90% completed by 30/06/26.
		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	90% of grant funded projects are completed within funding timeframes.
		Facilities Management	5.1.3	Operations/Maintenance: Attend to requests within response target times >80%.
Land & Lease Team	Rental Property Management	Land & Lease Management	5.1.3	Rental Properties (Quality of Service): Building Maintenance Requests raised within 2 days of receipt of report 100%.
			5.1.4	Rental Properties (Quality of Service): Maintenance Reports/Enquiries provided with a follow-up response with rectification action plan within 7 days, 75% of the time.
	Council Trustee Asset Management	Land & Lease Management	5.1.5	90% of current leases/management agreements/licences/permits are renewed prior to the expiry of the current arrangement.
	Cemeteries	Cemeteries	5.1.3	Cemetery Burial Register and Burial Plot Ownership Register is up to date by the end of each quarter.
	Swimming Pools	Facilities Management	5.1.3	Operator/Council Relationship: Maintenance Reports/Enquiries provided a follow-up response with rectification action plan within 7 days.

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 25/26 KPI'S (Operational Plan)
Environmental Services	Health & Environmental Management	Health	2.3.4	Adoption of the Mosquito Management Plan by 30 September 2025.
			5.1.3	Actions delivered on complaints within 7 days, 80% of the time.
		Environment & Sustainability	2.1.1	The Environmental Framework will be compliant with ISO 14001 to maintain Council's ISO certification.
			2.1.1	Achieve 15% progress against adopted implementation plan.
			2.1.2	Council's annual environmental inspections and internal audit program 100% complete.
			2.1.1 2.4.2	Identify Matters of Local Environmental Significance (MLES) within Banana Shire by 30 June 2026.
	Regulatory Services	Rural Services	2.3.1	Biosecurity Management Plan 100% treatment of new incursions of declared species on Council properties within 14 days.
			2.3.1	Biosecurity Action Plan will be completed by 31 December 2025.
			2.3.3	Participation in a minimum of 4 declared pest management activities per financial year.
			2.3.2	Taroom clearing dip testing achieves required standard 95% of the tests.
			2.3.2	Operation of Taroom clearing dip achieves 15% net profitability.





Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



25/26 KPI'S (Operational Plan)

Development and Regulatory Services	Development Services	Assessment of Building/Plumbing and Development Applications	2.5.1	DA's, BA's and PA's: 100% of applications processed within statutory timeframes.
		Strategic Planning	1.2.1 2.5.1	Review and undertake a major amendment to the Planning Scheme by 30 June 2026.
	Regulatory Services	Compliance and Enforcement	2.5.1	Compliance checks will be undertaken for all planning approvals prior to a new use commences (50%).
			2.5.1	Compliance checks will be undertaken for all building and plumbing when work is certified by Council (100%).
			5.6.1	80% of compliant dog registrations renewed by 30 September 2025.
			5.6.1	Dangerous dog enclosure inspections completed by 31 December 2025 (100%).
Water Services	Water Supply	Compliance and Operations	4.4.4	Drinking water quality delivered in accordance with the plan 95% of the time.
			4.4.4	Incidents regarding discoloured water less than 100 per year.
			4.4.4	External audits: No major non-conformances
		Social Wellbeing	4.4.4	Water supply has unplanned interruptions less than 1% of the time.
		Compliance and Operations	5.1.3	Water and Sewerage Customer Services: meets required customer service standards 100%.
	Trade Waste	Compliance and Operations	4.4.4	100% implementation of compliance for Theodore sewerage network completed by 30 June 2026.
	Sewerage	Governance/Maintenance	5.1.3	Operational and Maintenance with Water and Sewerage Customer Services: Environmental Authority Licence conditions met 100%
		Compliance and Operations	4.4.4	Develop a strategy to manage potential changes to PFAS/PFOS contamination by 30 June 2026.
			4.4.4	Finalise and implement discharge agreements with customers for each network by 30 June 2026.
			5.1.3	Water and Sewerage Customer Service Standards: meets required customer service standards 100%

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 25/26 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 30 June 2026.
			2.2.1	Adopt and implement Commercial Waste Acceptance Plan at manned waste facilities by 31 December 2025.
Economic Development	Economic Development	Economic Development Plan/Strategies	3.3.2 3.3.5	Two (2) updates of Major Projects Register and Shutdown Schedules, per annum.
			3.1.3	Four (4) engagement meetings held with Small Business representatives, per annum.
			2.2.1	Increase the resource recovery rate by a minimum of 2% by 30 June 2026.





INFRASTRUCTURE SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)



Corporate Plan Ref



25/26 KPI'S (Operational Plan)

Management & Support	Operational Management	Governance	5.2.1 5.1.2	Expenditure for the department within 5% under budget (100%).
	Financial Management	Financial Management	5.2.1	Revenue for the Department of Infrastructure (on budget)
	Infrastructure Operations	Capital Works	5.2.1	Capital Works Program: > 90% complete by 30/6/2026.
		Corporate Processes	5.6.1	Submission of Council meeting and budget reports within deadlines (95%).
			5.2.2 5.4.2 5.5.2	Project Plans: 100% accurately completed prior to all constructions. Project Plans are consistently applied in accordance with Council's processes (90%).
			5.1.3	Customer complaints are responded to within Council's agreed processes and timeframes (100%).
Infrastructure Delivery	Operational Management	Roads	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% budget compliance).
				Routine Maintenance Works: Agreed levels of service for routine maintenance on parks and roads will be reviewed and agreed by Council by 30 June 2026.
		Parks & Gardens		Routine Maintenance: Conducted in accordance with agreed service level (90% 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, more than 20% of the time.
			5.1.3	Grave subsidence will be addressed within 48 hours from being identified.



INFRASTRUCTURE SERVICES



Service Area



Directorate Responsibilities



Operational Plan (Services)








Corporate Plan Ref



25/26 KPI'S (Operational Plan)

		Biloela Civic Centre	5.1.3	Grounds maintenance and vegetation maintenance will be completed in accordance with agreed service levels >90%.
	Financial Management	Disaster Reconstruction	1.4.3 4.5.1 4.5.2	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: Preferred (Sole Supplier) status maintained.
			5.2.1 5.4.1	External works: Maintain a minimum of 10% profit margins consistent with expectations (100%).
			5.2.1 5.4.1	Approved Transport Infrastructure Development Scheme projects to be completed by 31 March 2026.
			1.3.1	Cultural Heritage & Native Title compliance (100%).
			2.1.1 2.1.2 2.4.2	Implement Environmental Management Framework compliance (100%).



 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 25/26 KPI'S (Operational Plan)
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.
			1.2.3 4.1.2 4.3.2 5.1.1	All construction estimates are to be based on advance designs a minimum of 12 months ahead of time.
			1.2.3 4.1.2 4.3.2 5.1.1	Construction crews will be provided with the opportunity to comment on IFC designs prior to construction commencing (100%).
			1.2.3 4.1.2 4.3.2 5.1.1	Complete inspections of Council maintained vehicle bridges in accordance with legislation (100%).
	Operational Management	Road Safety	2.1.1 4.5.1 5.5.1	Audits completed/implemented: 95% compliance, subject to budget constraints. Respond to, and inspect identified road safety condition issues within 14 days >90%.
			4.2.2 4.2.3	Funding Applications submitted prior to closing dates (100% compliance).
			4.2.2 4.2.3	Prioritise the design of externally funded projects ahead of Council funded works (100%).
		Surveys	1.2.3 4.3.2	Digital Terrain Models surveys: Completed on time (>95%). Detailed survey and geotechnical assessments to be completed within 12 months of estimated Construction.
			4.3.2	As constructed data collections: To be completed and confirmed within 3 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).
			5.5.2 5.6.1	Inspections: Complete inspections within scheduled timeframes (100%).
			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 and attend meetings of the CMDG (80%).

 Service Area	 Directorate Responsibilities	 Operational Plan (Services)	 Corporate Plan Ref	 25/26 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 (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.





Banana
SHIRE
SHIRE OF OPPORTUNITY

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8.1.3 REVENUE STATEMENT 2025/2026

Date: 9 June 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: 2025/2026 Revenue Statement
Minute: OM006405

Resolution:

That pursuant to Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, Council adopts the Revenue Statement 2025/2026 which is attached to and forms part of these minutes.

Moved: Cr Casey

Seconded: Cr Leo

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 2025 to 30 June 2026. 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 2025/2026

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 considered the following factors when designing the general rating system:

- 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 Natural Resources and Mines, Manufacturing and Regional and Rural Development (pursuant to the *Land Valuation Act 2010*) for the applicable year of valuation.

Definitions

Where reference is made to particular townships and districts, regard should be given to the differential rating maps adopted by Council at its 2025/2026 Budget meeting. These maps show the boundaries of each of the townships and districts 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 2025/2026 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.	2.99863	911.36
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.	11.01577	911.36
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.	3.94306	911.36
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.	3.47433	911.36
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) or 72 and as identified by the Chief Executive Officer.	2.40824	911.36
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) or 72 and as identified by the Chief Executive Officer.	1.09101	911.36
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.	4.96837	1,508.34
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.	14.0256	1,508.34

Title: Revenue Statement 2025/2026
Function/Activity: Finance and Rates
Responsible Department: Corporate and Community Services

Adopted:
Reviewed/Amended: 25/6/25 OM 006405

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.	3.45359	1,508.34
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.	5.04451	1,508.34
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"> • 13025457 • 13019401 • 13019682 • 13056023 and as identified by the Chief Executive Officer	35.28734	31,648.38
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"> • 13021555 and as identified by the Chief Executive Officer.	36.13165	87,769.84
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.	2.53196	940.40
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.	8.12068	940.40

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.	4.34939	940.40
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.	3.36155	940.40
17	Rural Commercial	Land used for commercial purposes not within a designated Town rating area.	As identified by the Chief Executive Officer.	2.53196	940.40
18	Large Commercial	Land used for large commercial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 13043120 • 13054093 • 13209614 and as identified by the Chief Executive Officer.	6.70889	26,595.92
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"> • 13037031 • 13038419 and as identified by the Chief Executive Officer.	20.19895	3,308.14
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"> • 13214697 • 13214713 • 13214747 • 13048004 • 13048160 • 13048202 • 13058656 	5.2608	8,697.74

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
			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"> 13057849 13057856 and as identified by the Chief Executive Officer.	82.07048	75,848.44
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.	7.86236	3,434.48
23	Grain Bulk Storage	Land used for the purpose of grain bulk storage.	Assessment numbers: <ul style="list-style-type: none"> 13017256 13031992 13045448 and as identified by the Chief Executive Officer.	11.71762	8,055.80
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	5.65532	3,491.24
25	Rural 1 - \$0 to \$600,000	Land used for rural purposes having a value of not more than \$600,000 other than rural land in the former Taroom Shire and 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.	0.54899	945.76
26	Rural 2 - >\$600,000	Land used for rural purposes having a value of more than \$600,000 other than rural land in the former Taroom Shire and 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.	0.3399	3,296.00

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
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.	0.28893	945.76
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.	0.22995	3,286.52
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.	0.21626	7,902.00
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.	0.24885	4,856.08
32	Pump Sites	Land used for the purposes of pumping water.	Assessment numbers: <ul style="list-style-type: none"> • 13039078 • 13049507 • 13050943 • 13057864 • 13059597 • 13060074 • 13061940 • 13062179 	2.83539	102.52

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"> 12016879 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.	26.80271	1,000.64
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.	35.51025	4,310.36
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.	38.02666	8,556.42
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.	44.50666	20,028.24
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.	48.58888	36,441.58
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"> 13218581 13086384 13216759 13214291 and as identified by the Chief Executive Officer.	19.32109	89,930.56
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: <ul style="list-style-type: none"> 13218276 and as identified by the Chief Executive Officer.	19.4438	213,716.34

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
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: • 13057815 • 13063961 and as identified by the Chief Executive Officer.	9.34767	269,791.64
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.	5.67236	17,958.22
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: • 13038682 • 13216247 • 13216254 • 13059761 • 13216262 • 13219605 and as identified by the Chief Executive Officer.	7.76426	26,758.04
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,	Land with land use code 40 and as identified by the Chief Executive Officer.	282.75	21,077.68

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
		processing, or transportation of gas; or (c) 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 (c) 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.	143.0795	73,186.42
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.	93.73462	666,725.32

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
		(c) 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 one (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 one (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 one (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 one (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

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 2025/2026 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%
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%
15	Other Towns – Other	20%
19	Industrial <= \$100,000	10%
25	Rural 1 - \$0 – \$600,000	10%
26	Rural 2 - > \$600,000	10%
30	Taroom Rural 3 - >\$2,800,001	20%
31	Bauhinia Rural	20%
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 2025 to 30 June 2026. 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 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 2025 to 30 June 2026.

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 2025 to 30 June 2026.

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*, charges compound interest daily at the rate of 11 percent (11%) per annum 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.

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 2025/2026 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 and 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 Government Emergency Management 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.

Employer Supported Domestic Housing Initiative (Regulation, section 120(1)(d), 121 & 122)

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.

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 152O *Fire Services Act 1990* Council's rates and charges, and the State Government's Emergency Management Levy be levied:

- For the half year 1 July 2025 to 31 December 2025 – on 11 August 2025; and
- For the half year 1 January 2026 to 30 June 2026 – on 9 February 2026

Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management 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 2025/2026 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

30 June 2025

DATE

8.1.4 REVENUE POLICY 2025/2026

Date: 9 June 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Revenue Policy 2025/2026
Minute No: OM006406

Resolution:

That Council adopts the Revenue Policy 2025/2026, a copy of which is attached to and forms part of these minutes.

Moved: Cr Bailey

Seconded: Cr Burling

Carried

Report

Section 104 of the *Local Government Act 2009* requires Council to prepare a Revenue Policy.

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 (Subsection 193 (3) of the *Local Government Regulation 2012*).

Pursuant to 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 2025/2026

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 2025/2026 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 Natural Resources and Mines, Manufacturing, and Regional and Rural Development. 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*.

Council may also grant concessions in support of individuals participating in employee sponsored housing schemes, which housing schemes encourage the economic development of all or part of Council's area.

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

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

30 June 2025.....
DATE

8.1.5 DEBT POLICY 2025/2026

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Debt Policy 2025/2026
Minute No: OM006407

Resolution:

Pursuant to Section 192 of the Local Government Regulation 2012, Council adopts the Debt Policy 2025/2026 which is attached to and forms part of these minutes.

Moved: Cr Boyce

Seconded: Cr Casey

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 2025/2026 and the following nine financial years.

DEBT POLICY 2025/2026

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	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
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

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

30 June 2025

DATE

8.1.6 INVESTMENT POLICY 2025/2026

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Investment Policy 2025/2026
Minute No: OM006408

Resolution:

Pursuant to Section 191 of the Local Government Regulation 2012, Council adopts the Investment Policy 2025/2026, a copy of which is attached and forms part of these minutes.

Moved: Cr Casey

Seconded: Cr Burling

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 2025/2026

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 and 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

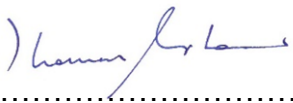
Overall, the amount invested with institutions should not exceed the following percentage ranges of overall annual funds invested and appropriate documentation must be maintained. Also, when placing investments, consideration should be given to the relationship between credit rating and interest rate.

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 (Cth)*, 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


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**CHIEF EXECUTIVE OFFICER
BANANA SHIRE COUNCIL**

30 June 2025
.....

DATE

8.1.7 PROCUREMENT POLICY 2025/2026

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Procurement Policy 2025/2026
Minute No: OM006409

Resolution:

Pursuant to Section 198 of the Local Government Regulation 2012, Council adopts the Procurement Policy 2025/2026, a copy of which is attached and form's part on these minutes.

Moved: Cr Jensen

Seconded: Cr Burling

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 2025/2026

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 *Local Government Regulation 2012*); and
- \$200,000 and over (as per s226 of the *Local Government Regulation 2012*)

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

The use of purchase orders is Council's preferred method of undertaking procurement except where the procurement procedure excludes the requirement (e.g., electricity accounts and vehicle registrations). However, for smaller purchases (less than \$5,000) a credit card may be used, subject to the conditions provided in the Procurement Procedure and the Credit Card Policy and Procedure.

Where a purchase order is used, it 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

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



30 June 2025.....

**CHIEF EXECUTIVE OFFICER
BANANA SHIRE COUNCIL**

DATE

8.1.8 2024/2025 STATEMENT OF ESTIMATED FINANCIAL POSITION

Date: 20 June 2025
Author: Manager Finance – Peter Rudder
File No:
Letter No:
Attachment: 2024/2025 Statement of Estimated Financial Position
Minute No: OM006410

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 Burling

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 2024/2025 financial statements will not be finalised until September 2025, 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 28 May 2025. This forecast predicts an overall operating deficit of \$7,256,016 compared to an amended budgeted surplus of \$857,787. The change is directly related to a change in the recognition criteria for NDRRA funding.

The total value of Council's non-current assets is now \$1.066 billion. Council's annual depreciation for 2024/2025 will be approximately \$25,572,520.

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 2024/2025 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.

Statement of Comprehensive Income

For the period ended 30 June 2025

	Original Budget	Amended Budget	Estimated Actuals
	\$	\$	\$
Revenue			
Rates and utility charges	55,690,000	56,286,395	56,285,941
Less Discounts & Pensioner remissions	(5,871,000)	(5,606,658)	(5,940,155)
Net rates and utility charges	49,819,000	50,679,737	50,345,786
Fees and charges	3,407,000	3,104,522	3,152,247
Rental and levies	395,000	430,072	429,743
Operating grants, subsidies and contributions	43,708,000	25,925,754	21,333,249
Interest revenue	1,701,000	2,146,676	2,170,042
Sales - contract and recoverable works	7,400,000	5,648,935	5,655,898
Proceeds from sales of land developed for resale	-	-	-
Other income	551,000	724,342	646,368
TOTAL OPERATING REVENUES	106,981,000	88,660,038	83,733,333
Expenses			
Employee benefits	15,771,000	29,047,012	31,090,090
Materials and services	63,719,000	32,787,676	33,667,140
Depreciation and Amortisation	25,592,000	25,072,320	25,572,430
Finance Costs	908,000	895,243	659,689
Current cost of developed land sold	-	-	-
TOTAL OPERATING EXPENDITURE	105,990,000	87,802,251	90,989,349
Operating surplus (deficit)	991,000	857,787	(7,256,016)
Cap			
Cash capital grants, subsidies and contributions	10,815,000	24,956,678	26,227,087
Developer contributions	-	-	-
Other capital income	695,183	695,183	209,913
Net Gain/(Loss) from capital write offs	(8,315,431)	(9,065,504)	-
Net Gain/(Loss) on sale of Plant assets	-	-	-
Net result	4,185,752	17,444,144	19,180,984
Increase in asset revaluation reserve	-	-	(1,001,841)
Total comprehensive income for the year	4,185,752	17,444,144	18,179,143

Statement of Financial Position

For the period ended 30 June 2025

	Original Budget	Amended Budget	Estimated Actuals
	\$	\$	\$
Current Assets			
Cash and deposits	23,196,330	53,970,760	42,532,436
Investments	-	-	-
Receivables	5,551,034	5,551,034	3,815,344
Inventories	3,129,856	3,129,856	3,166,997
Contract assets	5,000,000	5,000,000	15,900,381
Other Assets	1,800,000	1,800,000	-
Total Current Assets	38,677,220	69,451,650	65,415,158
Non-Current Assets			
Receivables	-	-	-
Property, plant and equipment	1,049,641,135	1,026,130,551	990,801,977
Intangible assets	159,053	164,053	159,253
Capital Work in Progress	9,060,000	9,060,000	74,568,383
Total Non-Current Assets	1,058,860,188	1,035,354,604	1,065,529,613
TOTAL ASSETS	1,097,537,408	1,104,806,254	1,130,944,771
Current Liabilities			
Trade and other payables	860,000	860,000	3,249,295
Provisions	4,900,000	4,900,000	5,933,388
Interest bearing liabilities	-	-	-
Contract liabilities	10,000,000	10,000,000	24,496,681
Other	1,310,000	1,310,000	-
Total Current Liabilities	17,070,000	17,070,000	33,679,364
Non-Current Liabilities			
Provisions	13,078,005	12,842,005	13,834,228
Interest bearing liabilities	-	-	-
Other	1,500,000	1,500,000	1,573,131
Total Non-Current Liabilities	14,578,005	14,342,005	15,407,359
TOTAL LIABILITIES	31,648,005	31,412,005	49,086,723
NET COMMUNITY ASSETS	1,065,889,403	1,073,394,249	1,081,858,048
Community Equity			
Investment in Capital Assets	237,518,076	206,443,709	233,079,384
Asset revaluation reserve	818,776,160	825,894,943	830,381,160
Reserves	36,506,015	23,852,088	16,553,725
Retained Surplus	(26,910,848)	17,203,509	1,843,779
TOTAL COMMUNITY EQUITY	1,065,889,403	1,073,394,249	1,081,858,048

Statement of Cash Flows

For the period ended 30 June 2025

	Original Budget	Amended Budget	Estimated Actuals
	\$	\$	\$
Cash Flows from Operating Activities			
Receipts from customers	51,464,501	48,641,737	56,070,160
Receipts from Contracts and Recoverable Works	7,400,000	5,648,935	5,655,898
Payment to suppliers and employees	(79,836,635)	(57,764,688)	(69,110,142)
Government subsidies and grants	43,708,000	25,925,754	21,333,249
Interest revenue	1,851,000	2,146,676	2,292,773
Finance costs	(158,000)	(85,126)	(90,032)
Proceeds from sale of developed land	-	-	-
Land and Development Costs	-	-	-
Other Income	3,044,375	1,956,819	(1,203,833)
Other Expenses	-	-	-
GST received/(paid) for the year	-	-	404,329
Cash provided by/(used in) operational activities	27,473,241	26,470,107	15,352,402
Cash Flow from Investing Activities :			
Proceeds from sale of capital assets	378,911	378,911	209,913
Proceeds from developers, corporate entities and governn	-	-	-
for capital projects:	-	-	-
Contributions	-	-	-
Government grants and subsidies	12,815,000	29,956,678	39,533,011
Movements in work in progress	3,456,762	(9,060,000)	(44,511,928)
Payments for property, plant and equipment	(43,706,834)	(44,665,205)	-
Payment for intangibles	-	-	-
Net transfer (to) from cash investment	-	-	-
Payment for Rehabilitation Works	-	-	(283,949)
Net cash provided by investing activities	(27,056,161)	(23,389,616)	(5,052,953)
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	3,080,491	10,299,449
Cash at beginning of reporting period	22,779,250	50,890,269	32,232,987
Cash at end of Reporting Period	23,196,330	53,970,760	42,532,436

Statement of Changes in Equity

For the period ended 30 June 2025

	Original Budget \$	Amended Budget \$	Estimated Actuals \$
TOTAL EQUITY			
Balance at Beginning of Period	1,061,703,651	1,055,950,105	1,063,678,905
Asset revaluation direct to reserve	-	-	(1,001,841)
Increase (Decrease) in Net Result	4,185,752	17,444,144	19,180,984
Balance at End of Period	1,065,889,403	1,073,394,249	1,081,858,048
Accumulated Surplus			
Balance at Beginning of Period	(13,622,686)	23,014,696	12,099,795
Net Result	4,185,752	17,444,144	19,180,984
Other Capital Expenses	-	-	-
Capital payments funded from General Revenue	-	-	-
Transfer from Capital for unfunded depreciation	-	-	-
Transfer from Reserves	(37,503,695)	(32,456,135)	(29,437,000)
Transfers (to) from Capital and Reserves	20,029,781	9,200,804	-
Balance at End of Period	(26,910,848)	17,203,509	1,843,779
Capital			
Balance at Beginning of Period	230,859,163	186,540,056	211,139,887
Correction to opening balance	-	-	-
Transfers to Capital & Reserves	-	7,499,457	3,209,912
Transfers from Capital and Reserves	(20,029,782)	(9,200,804)	-
Transfers between Capital & Reserves	26,688,695	21,605,000	18,729,585
Balance at End of Period	237,518,076	206,443,709	233,079,384
Asset Revaluation Reserve			
Balance at Beginning of Period	825,894,943	825,894,943	831,383,001
Movement during period	(7,118,783)	-	(1,001,841)
Balance at End of Period	818,776,160	825,894,943	830,381,160
Other reserves			
Balance at Beginning of Period	25,691,015	20,500,411	9,056,223
Transfers to Capital and Reserves	10,815,000	24,956,677	26,227,087
Transfers from Capital and Reserves	-	-	-
Transfers between Capital and Reserves	-	(21,605,000)	(18,729,585)
Balance at End of Period	36,506,015	23,852,088	16,553,725

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

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID: 84295
Letter ID:
Attachment: Township Rating Maps
Minute No: OM006411

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 and where applicable, the differential rating maps that follow.*
- (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.	2.99863	911.36
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.	11.01577	911.36
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.	3.94306	911.36
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.	3.47433	911.36
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) or 72 and as identified by the Chief Executive Officer.	2.40824	911.36
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) or 72 and as identified by the Chief Executive Officer.	1.09101	911.36
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.	4.96837	1508.34

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
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.	14.0256	1,508.34
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.	3.45359	1,508.34
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.	5.04451	1,508.34
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"> • 13025457 • 13019401 • 13019682 • 13056023 and as identified by the Chief Executive Officer	35.28734	31,648.38
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"> • 13021555 and as identified by the Chief Executive Officer.	36.13165	87,769.84
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.	2.53196	940.40

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
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.	8.12068	940.40
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.	4.34939	940.40
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.	3.36155	940.40
17	Rural Commercial	Land used for commercial purposes not within a designated Town rating area.	As identified by the Chief Executive Officer.	2.53196	940.40
18	Large Commercial	Land used for large commercial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 13043120 • 13054093 • 13209614 and as identified by the Chief Executive Officer.	6.70889	26,595.92
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"> • 13037031 • 13038419 and as identified by the Chief Executive Officer.	20.19895	3,308.14

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
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"> • 13214697 • 13214713 • 13214747 • 13048004 • 13048160 • 13048202 • 13058656 and as identified by the Chief Executive Officer.	5.2608	8,697.74
21	Heavy Industrial	Land used for heavy industrial purposes.	Assessment numbers: <ul style="list-style-type: none"> • 13057849 • 13057856 and as identified by the Chief Executive Officer.	82.07048	75,848.44
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.	7.86236	3,434.48
23	Grain Bulk Storage	Land used for the purpose of grain bulk storage.	Assessment numbers: <ul style="list-style-type: none"> • 13017256 • 13031992 • 13045448 And as identified by the Chief Executive Officer.	11.71762	8,055.80
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	5.65532	3,491.24
25	Rural 1 - \$0 to \$600,000	Land used for rural purposes having a value of not more than \$600,000 other than rural land in	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	0.54899	945.76

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
		the former Taroom Shire and Dawson Bauhinia area.	90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.		
26	Rural 2 - >\$600,001	Land used for rural purposes having a value of more than \$600,000 other than rural land in the former Taroom Shire and 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.	0.3399	3,296.00
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.	0.28893	945.76
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.	0.22995	3,286.52
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.	0.21626	7,902.00
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	0.24885	4,856.08

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
			90 (inclusive), 92, 93 and 94 and as identified by the Chief Executive Officer.		
32	Pump Sites	Land used for the purposes of pumping water.	Assessment numbers: <ul style="list-style-type: none"> • 13039078 • 13049507 • 13050943 • 13057864 • 13059597 • 13060074 • 13061940 • 13062179 • 12016879 and as identified by the Chief Executive Officer.	2.83539	102.52
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.	26.80271	1,000.64
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.	35.51025	4,310.36
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.	38.02666	8,556.42
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.	44.50666	20,028.24
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.	48.58888	36,441.58
38	Extractive – Coal \$0 - \$10,000,000	Land which is: - (a) mining lease issued pursuant to the Mineral Resources Act for	Assessment numbers: <ul style="list-style-type: none"> • 13218581 • 13086384 • 13216759 	19.32109	89,930.56

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
		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.	<ul style="list-style-type: none"> 13214291 and as identified by the Chief Executive Officer.		
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: <ul style="list-style-type: none"> 13218276 and as identified by the Chief Executive Officer.	19.4438	213,716.34
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: <ul style="list-style-type: none"> 13057815 13063961 and as identified by the Chief Executive Officer.	9.34767	269,791.64
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.	5.67236	17,958.22
42	Extractive - Quarries	Land used for the purpose of conducting an industry which	Assessment numbers: <ul style="list-style-type: none"> 13038682 	7.76426	26,758.04

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
		may involve dredging, excavating, quarrying, sluicing or other modes of winning materials from the earth.	<ul style="list-style-type: none"> • 13216247 • 13216254 • 13059761 • 13216262 • 13219605 and as identified by the Chief Executive Officer.		
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 Petroleum Act 1923 or Petroleum and Gas (Production and Safety) Act 2004 for the extraction of gas; or (b) used, or intended to be used, for the extraction, processing, or transportation of gas; or (c) 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.	282.75	21,077.68
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	Land with land use code 40 and as identified by the Chief Executive Officer.	143.0795	73,186.42

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
		(b) used, or intended to be used, for the extraction, processing, or transportation of gas; or (c) 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.			
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 (c) any purpose ancillary to or associated with (a) or (b).	Assessment number: • 13040860 And as identified by the Chief Executive Officer.	93.73462	666,725.32
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 one (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

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
48	Battery Storage 50MW - 99MW 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 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 one (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 one (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	17,126.00
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	As identified by the Chief Executive Officer.	7.6244	125,808.00

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
		with an output capacity exceeding 200 MW.			
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 2025/2026 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	<i>Biloela Town – Residential</i>	15%
3	<i>Other Towns - Residential</i>	15%
4	<i>Taroom Town – Residential</i>	15%
5	<i>Rural Residential</i>	15%
7	<i>Biloela Town - Multiple Dwelling</i>	20%
11	<i>Barracks & Quarters - <251</i>	20%
15	<i>Other Towns –Other</i>	20%
19	<i>Industrial <= \$100,000</i>	10%
25	<i>Rural 1 - \$0 - \$600,000</i>	10%
26	<i>Rural 2 - >\$600,000</i>	10%
30	<i>Taroom Rural 3 - >\$2,800,001</i>	20%
31	<i>Bauhinia Rural</i>	20%
32	<i>Pump Sites</i>	30%
33	<i>Feedlot <2001SCU</i>	30%

Moved: Cr Burling

Seconded: Cr Jensen

Carried

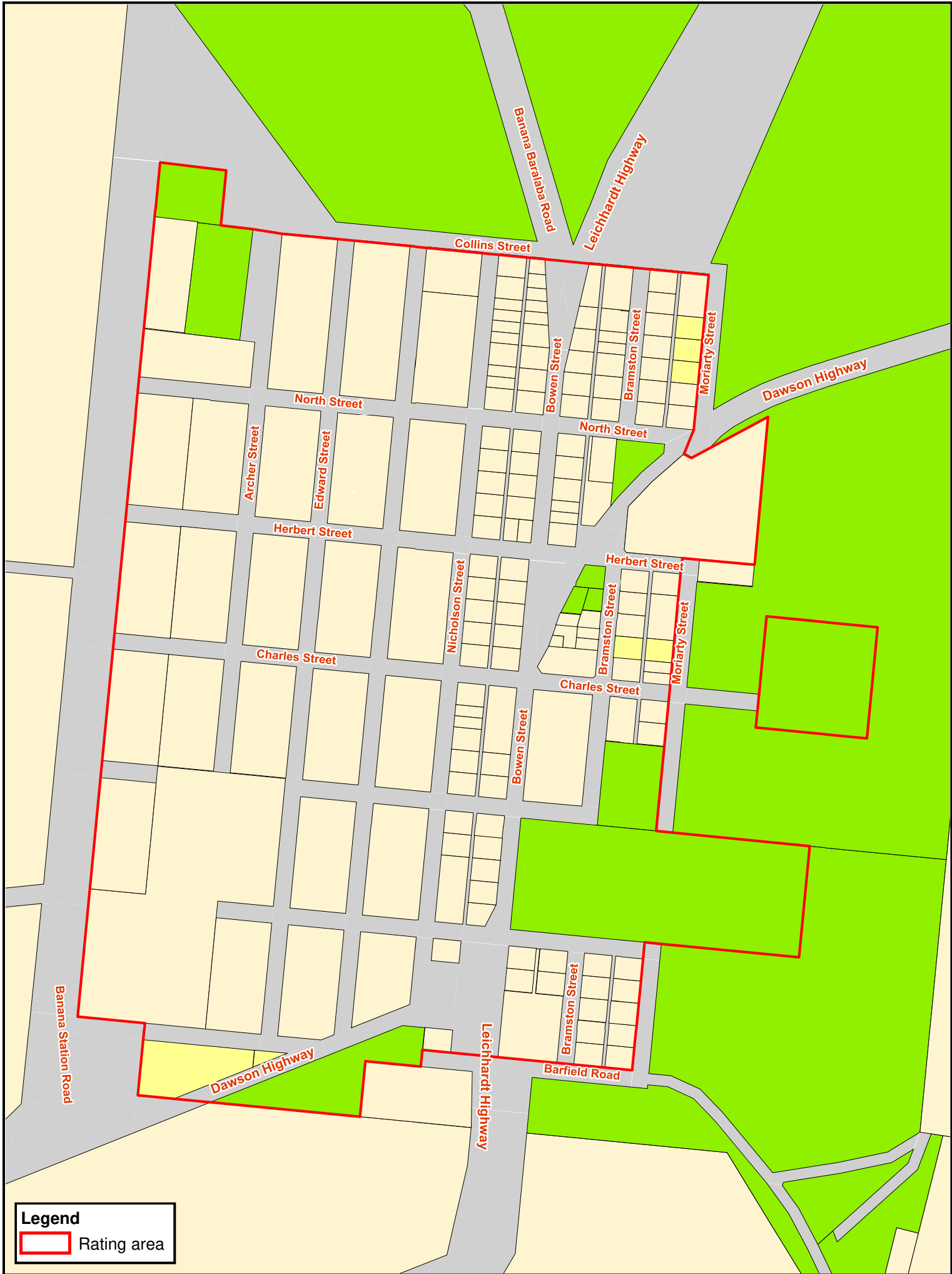
Summary:

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.

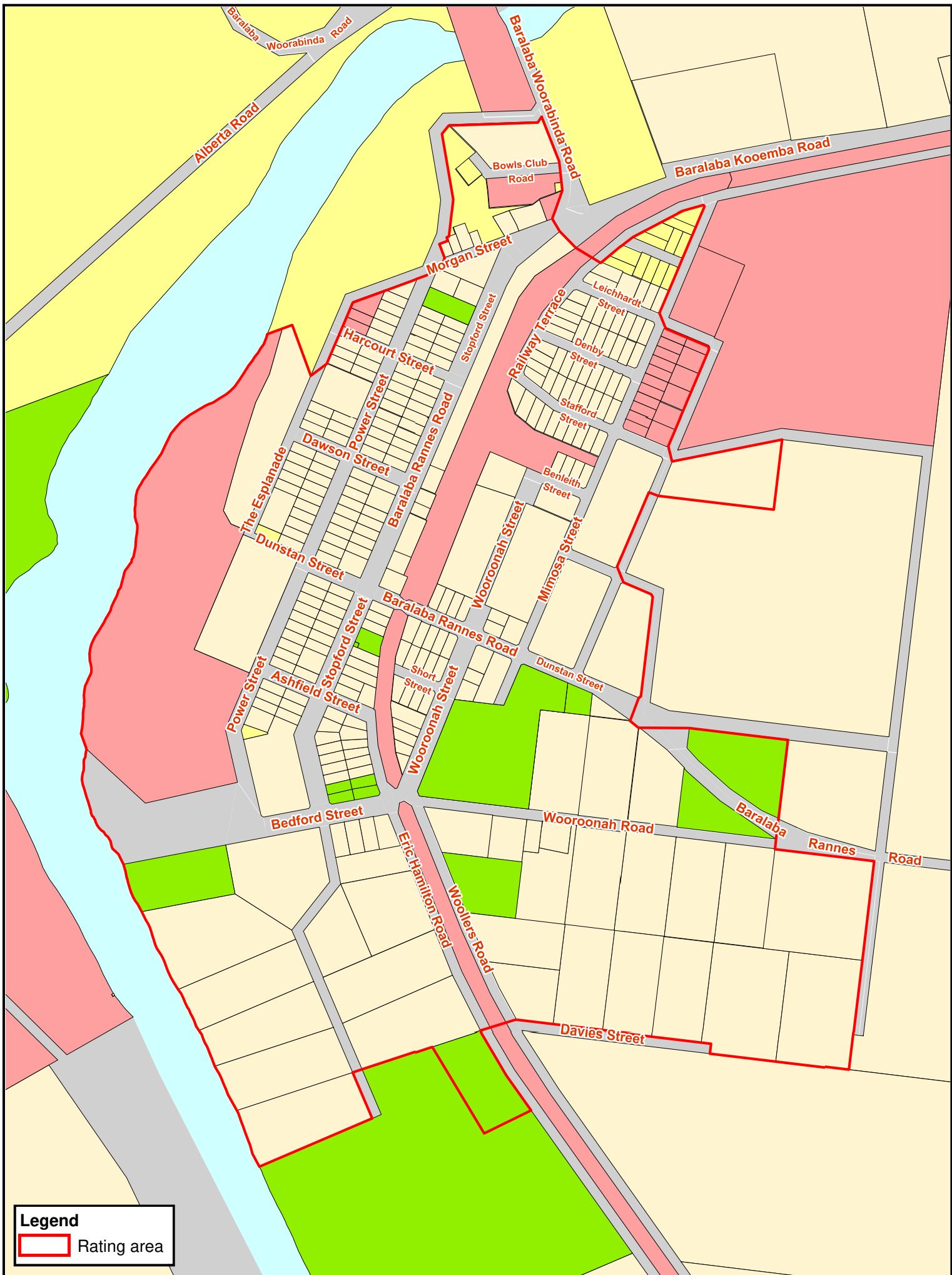


BANANA RATING AREA



Scale 1:8500 @ A4

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Legend

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

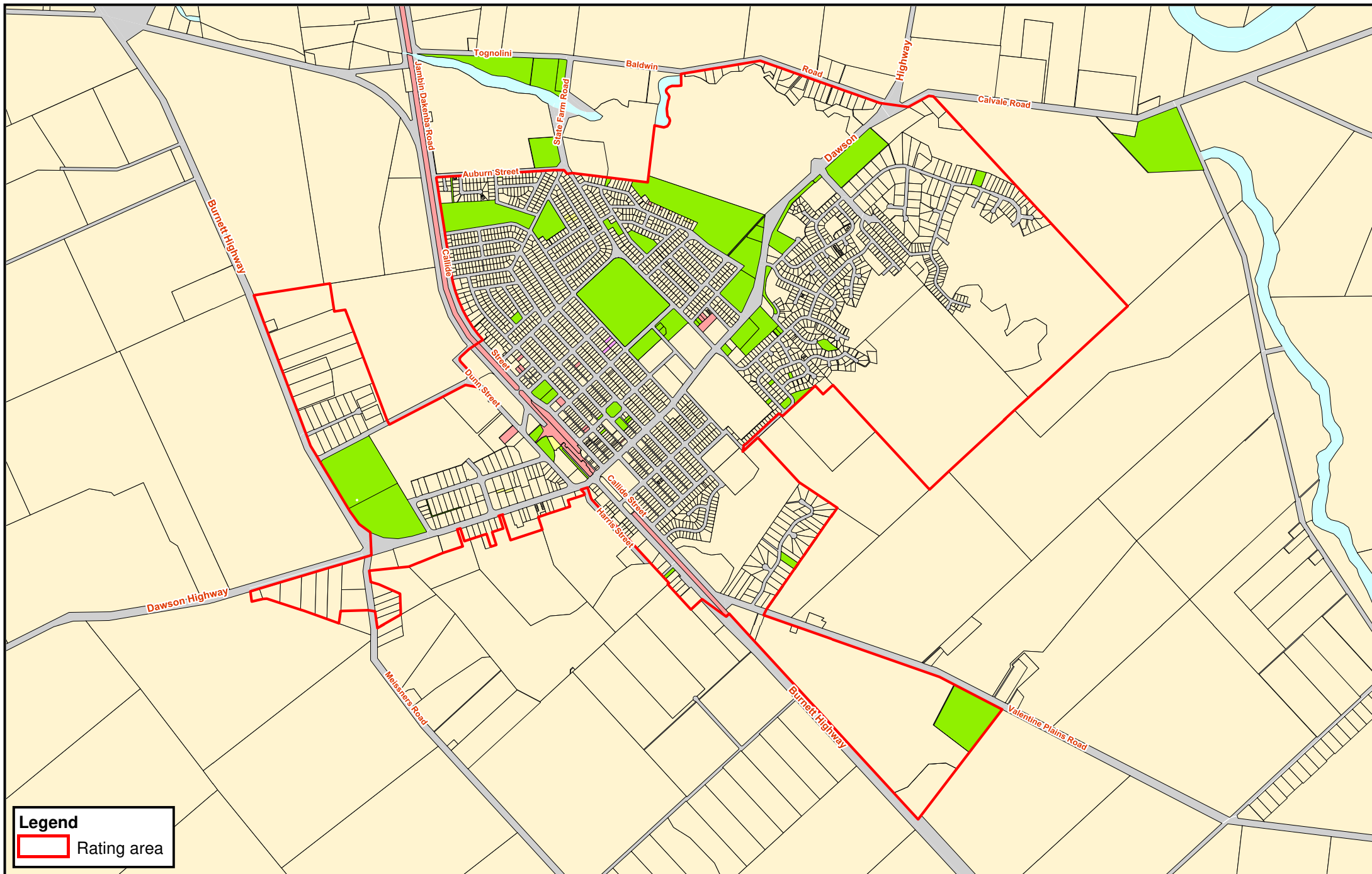


BARALABA RATING AREA



Scale 1:9500 @ A4

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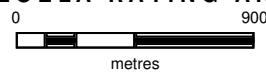
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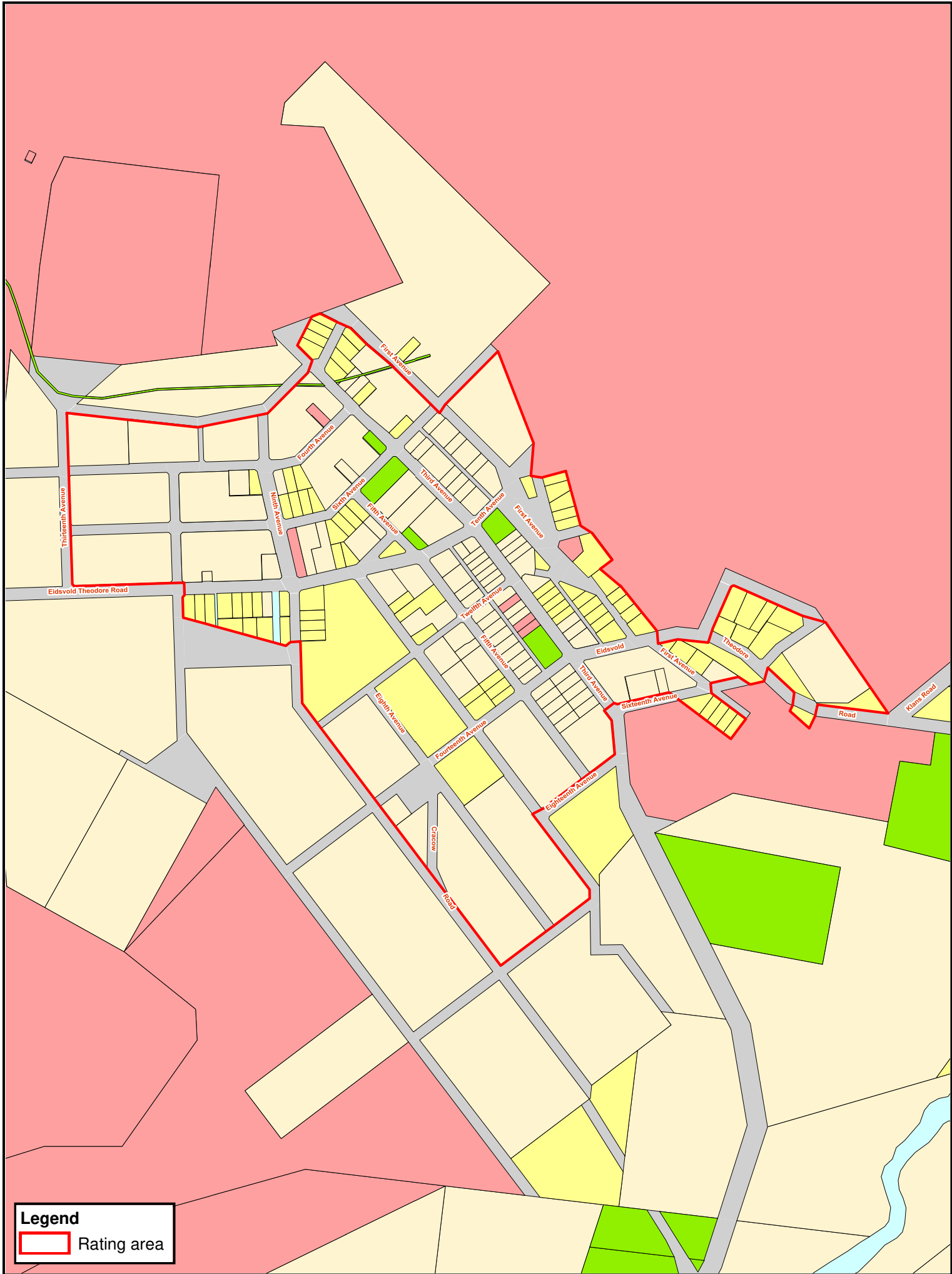


BILOELA RATING AREA



Scale 1:28500 @ A4

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CRACOW RATING AREA

0

300

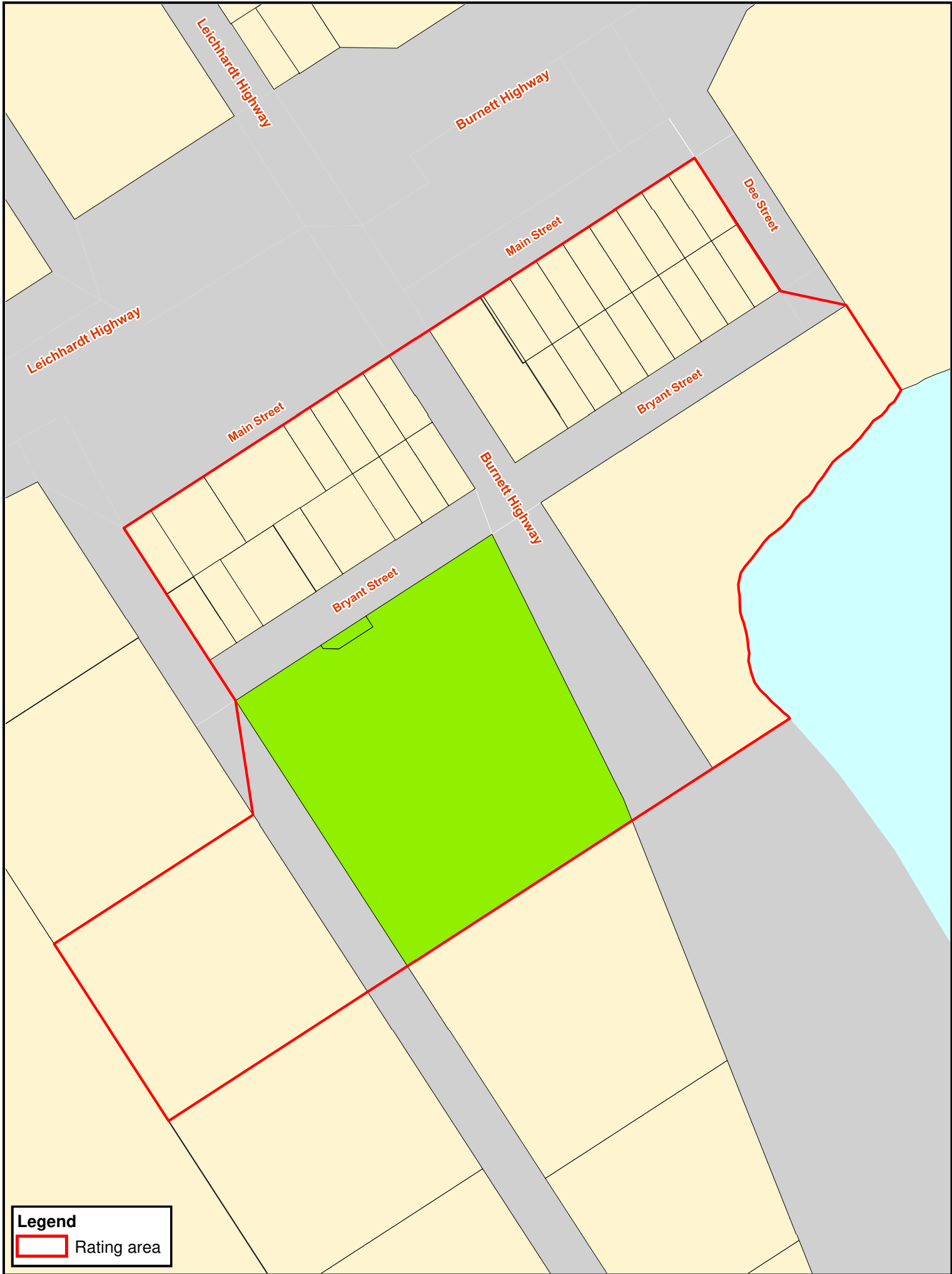
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Current as of 30 May 2019

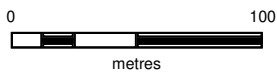


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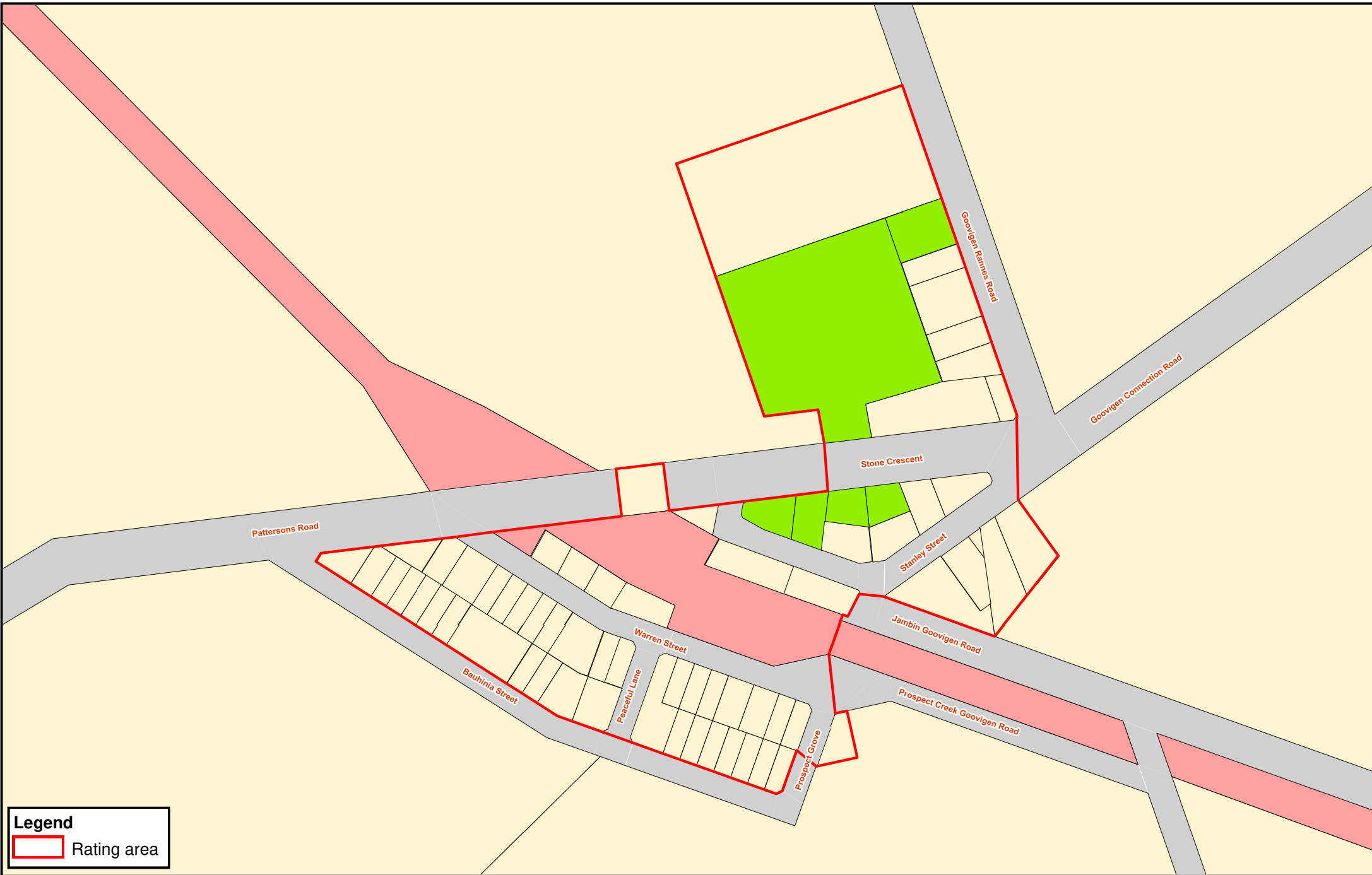


DULULU RATING AREA



Scale 1:3000 @ A4

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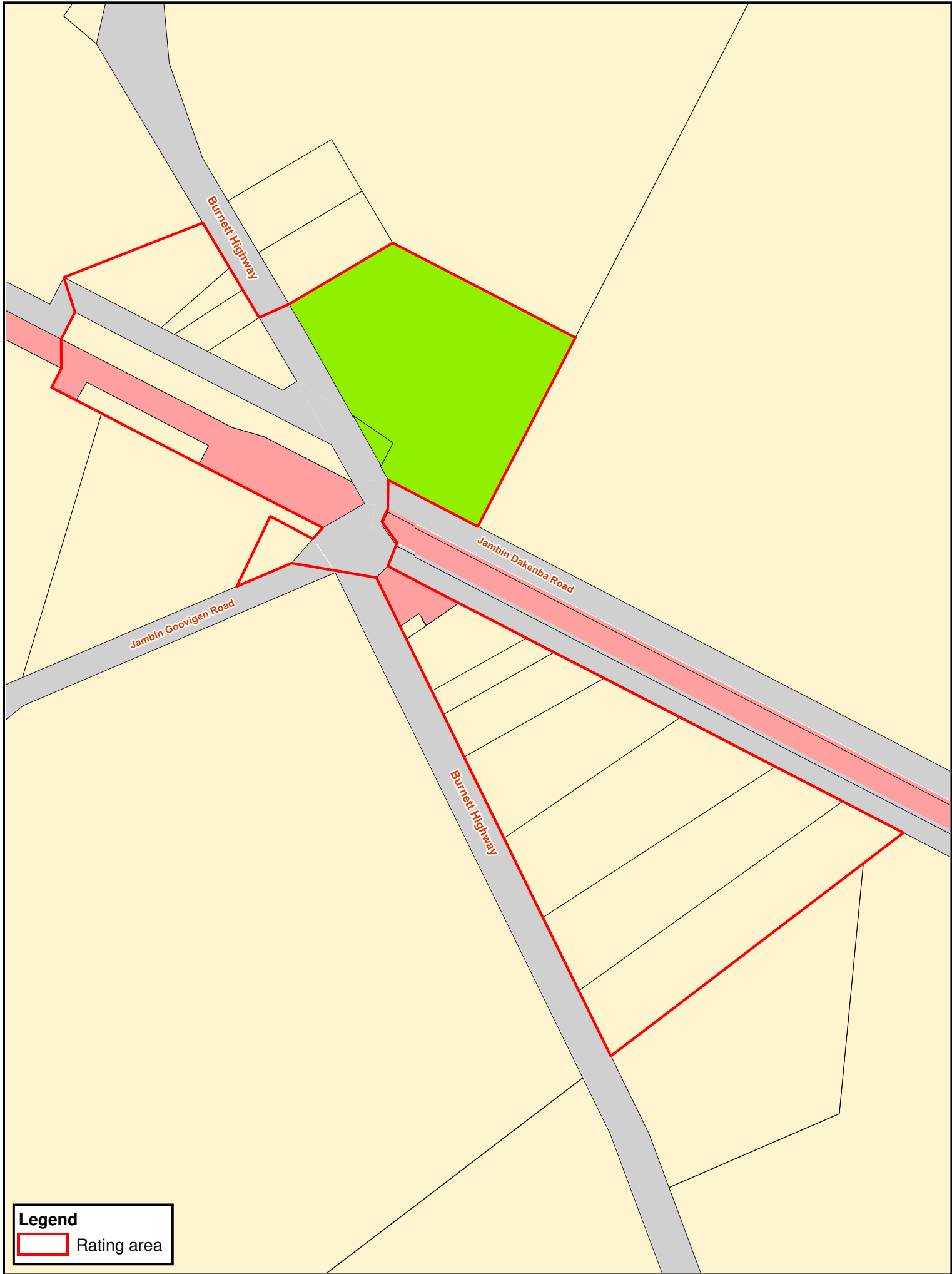


GOOVIGEN RATING AREA



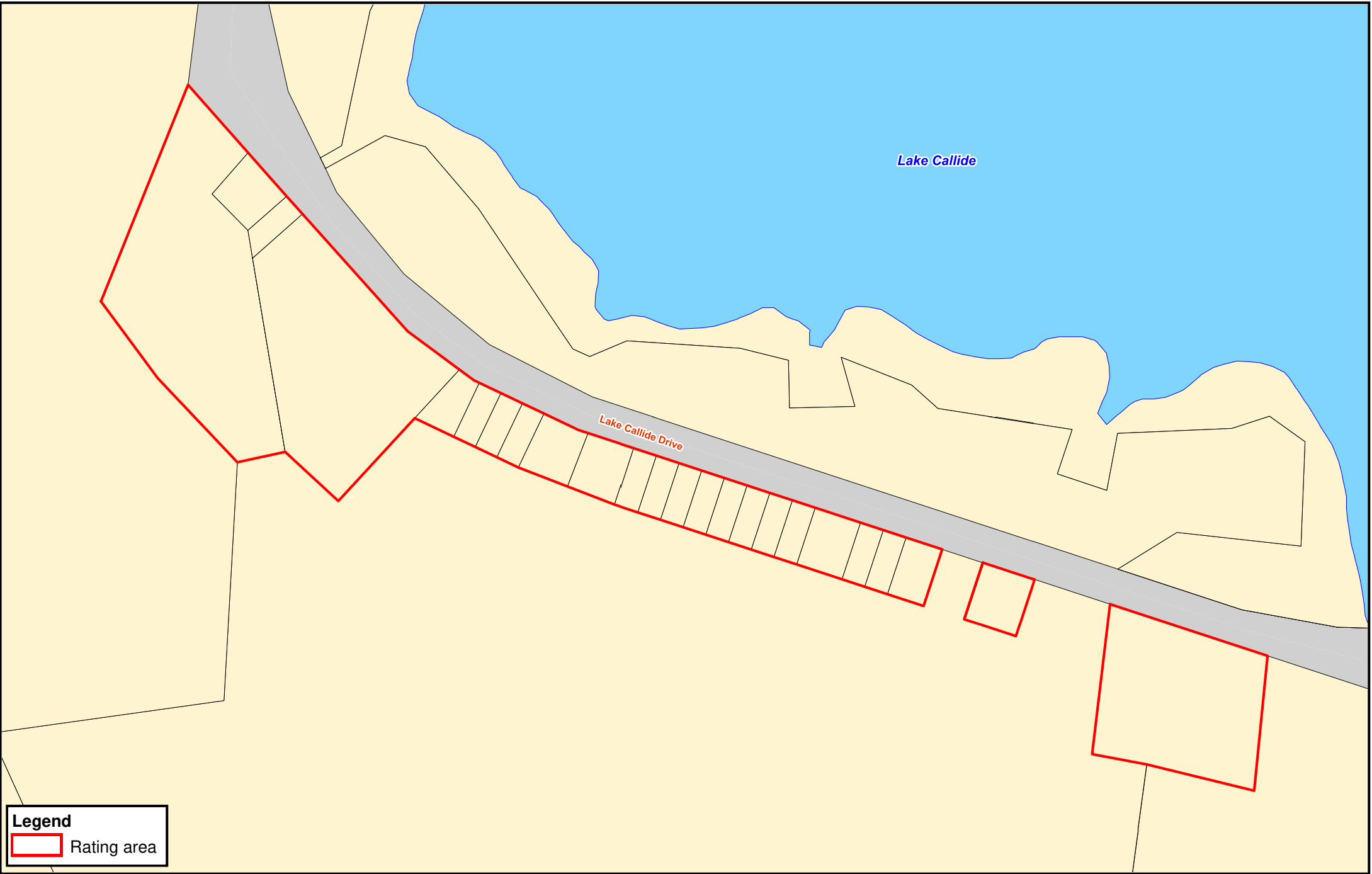
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Legend

Rating area



Legend

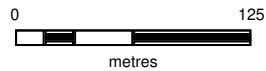
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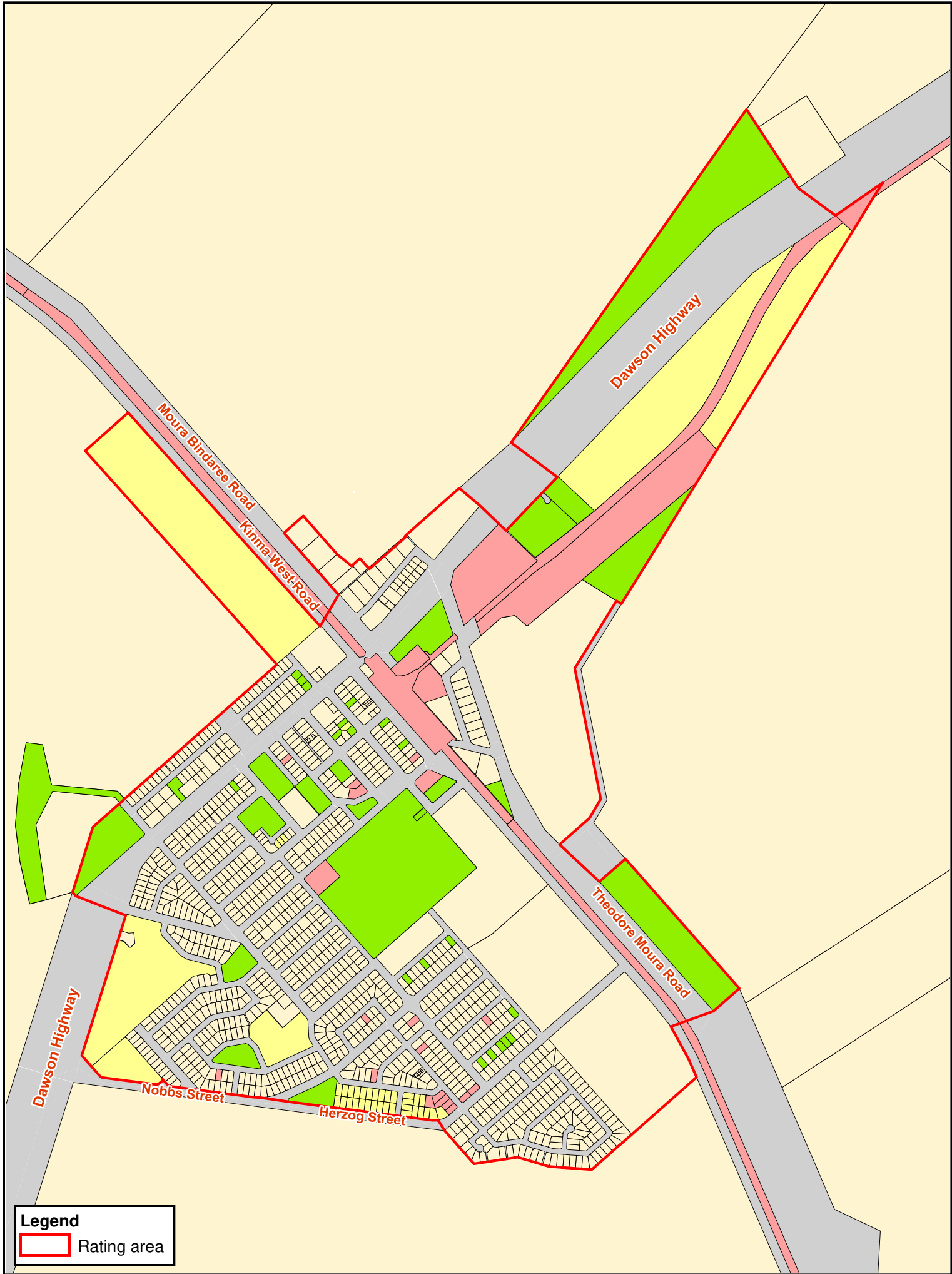
LAKE CALLIDE RATING AREA



Scale 1:28500 @ A4

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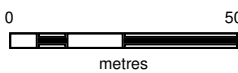
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MOURA RATING AREA

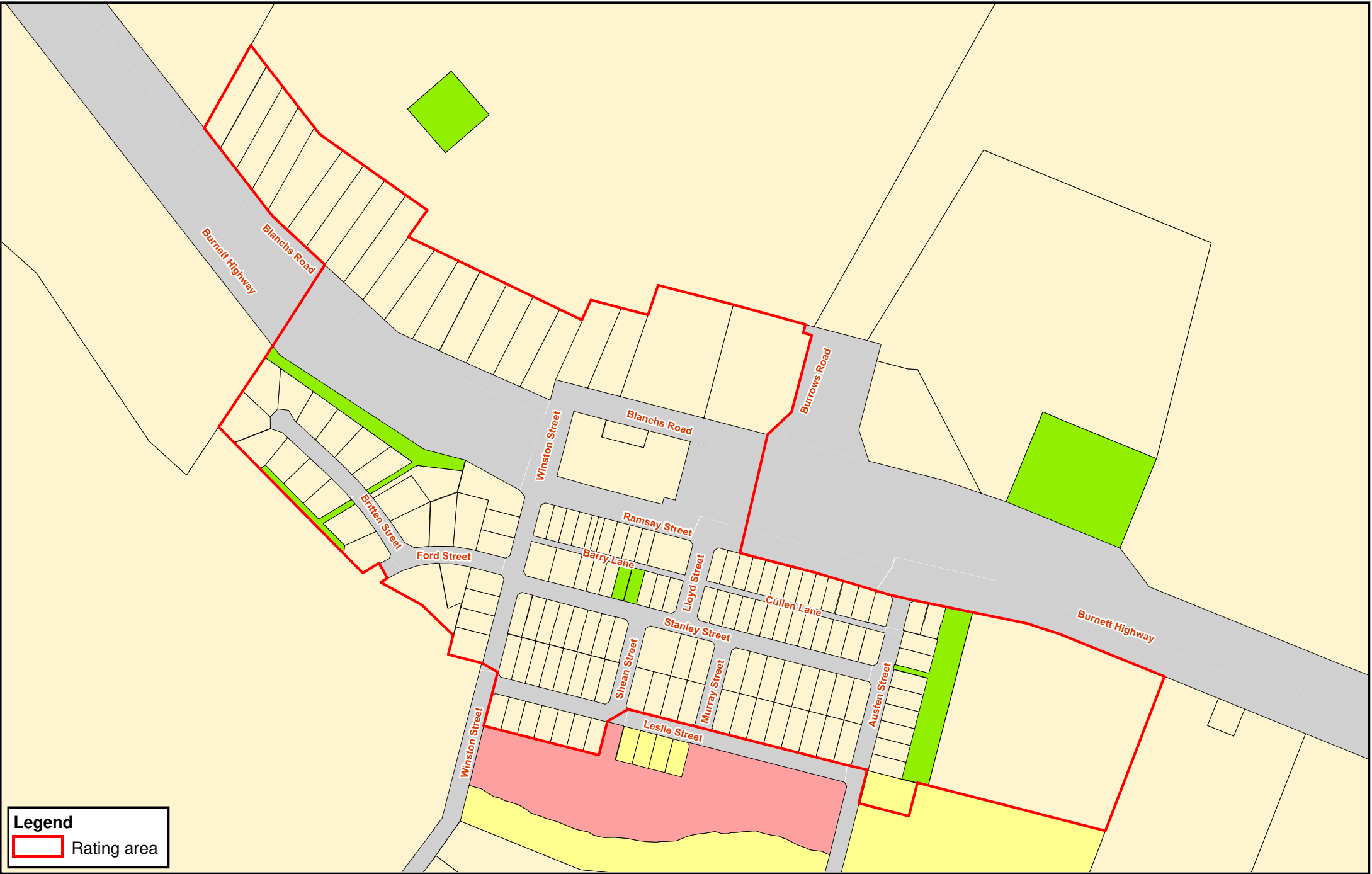


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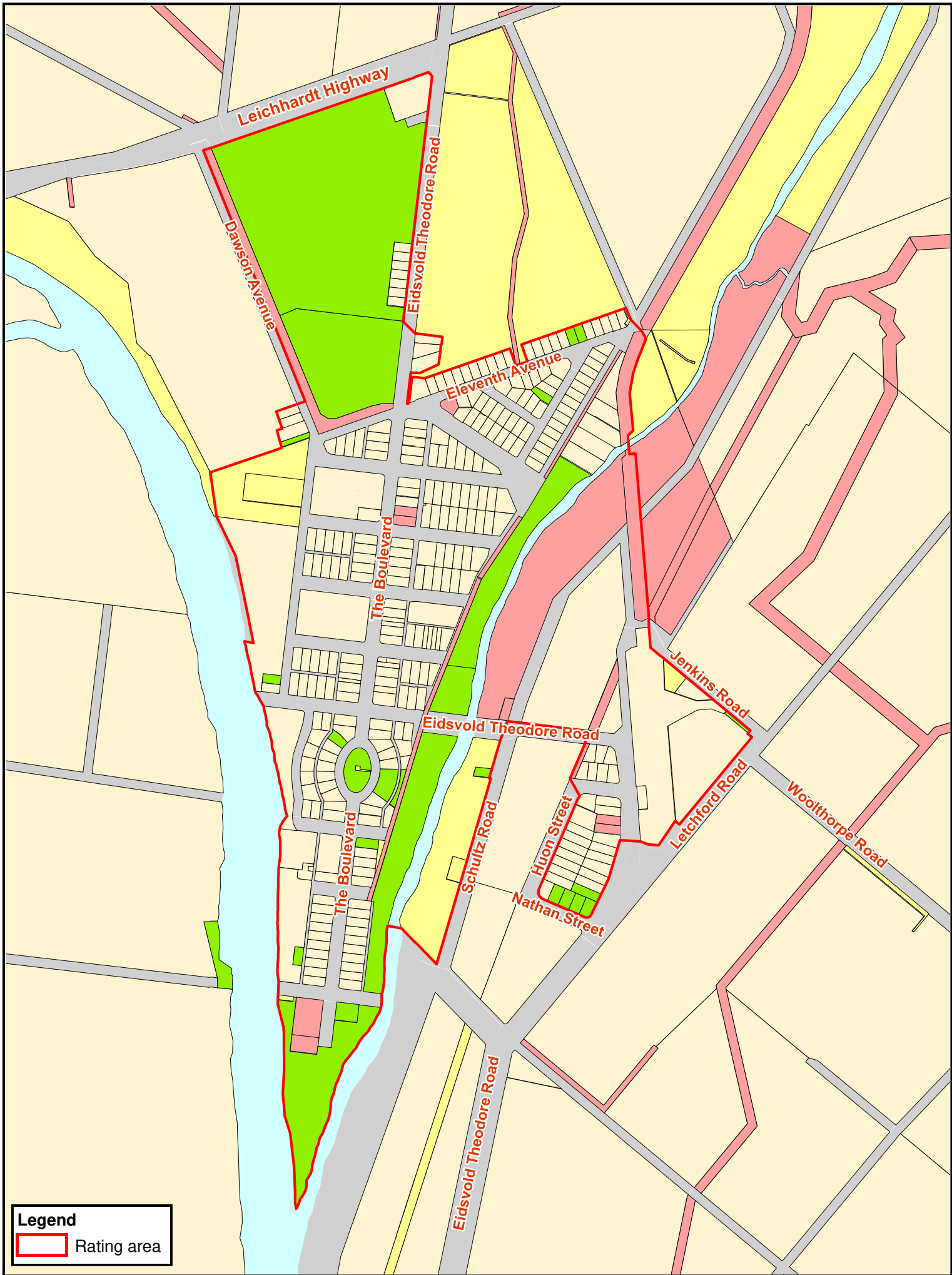
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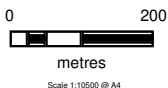


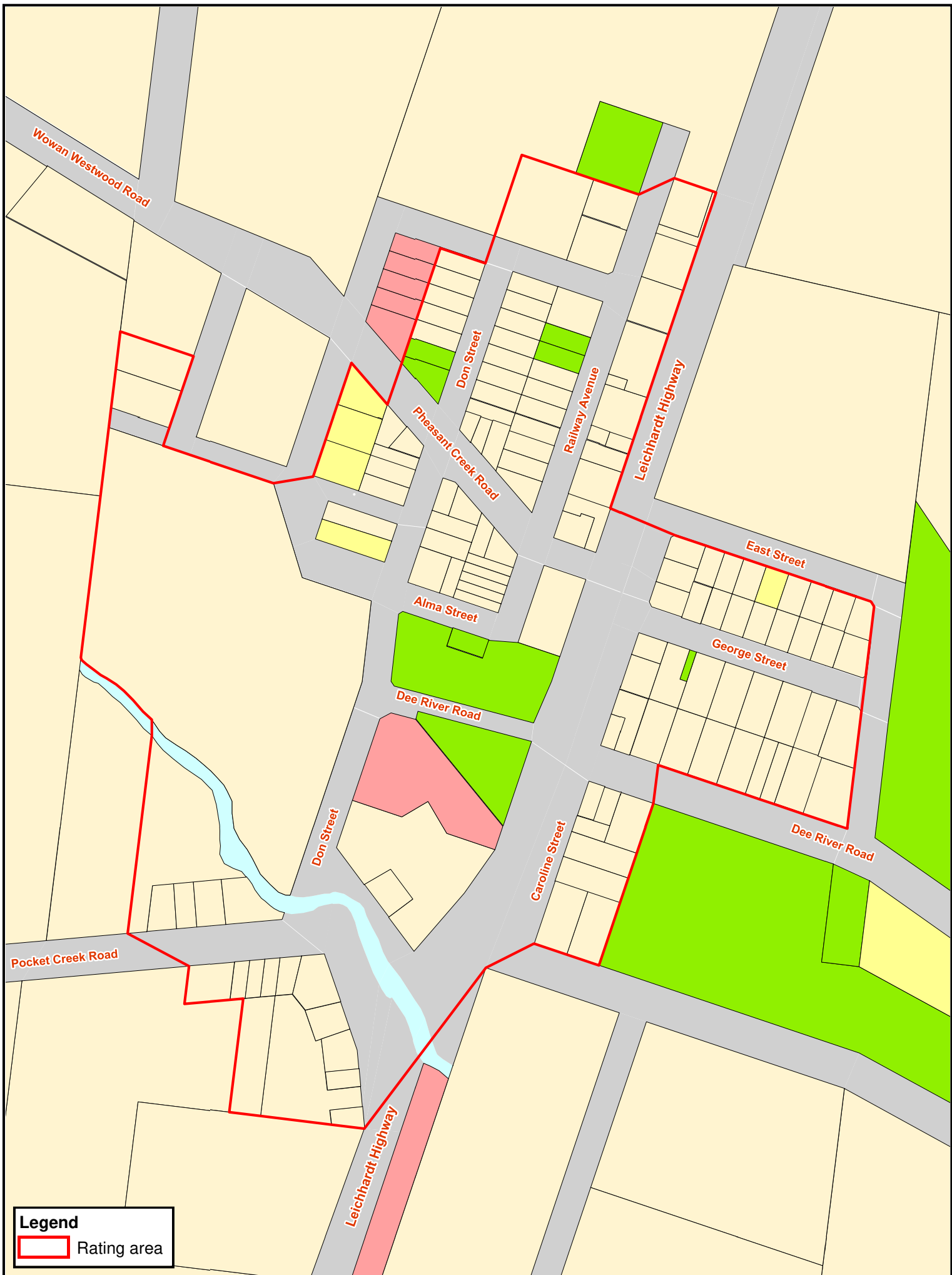
Legend

Rating area



THEODORE RATING AREA





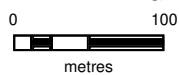
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 Rating area

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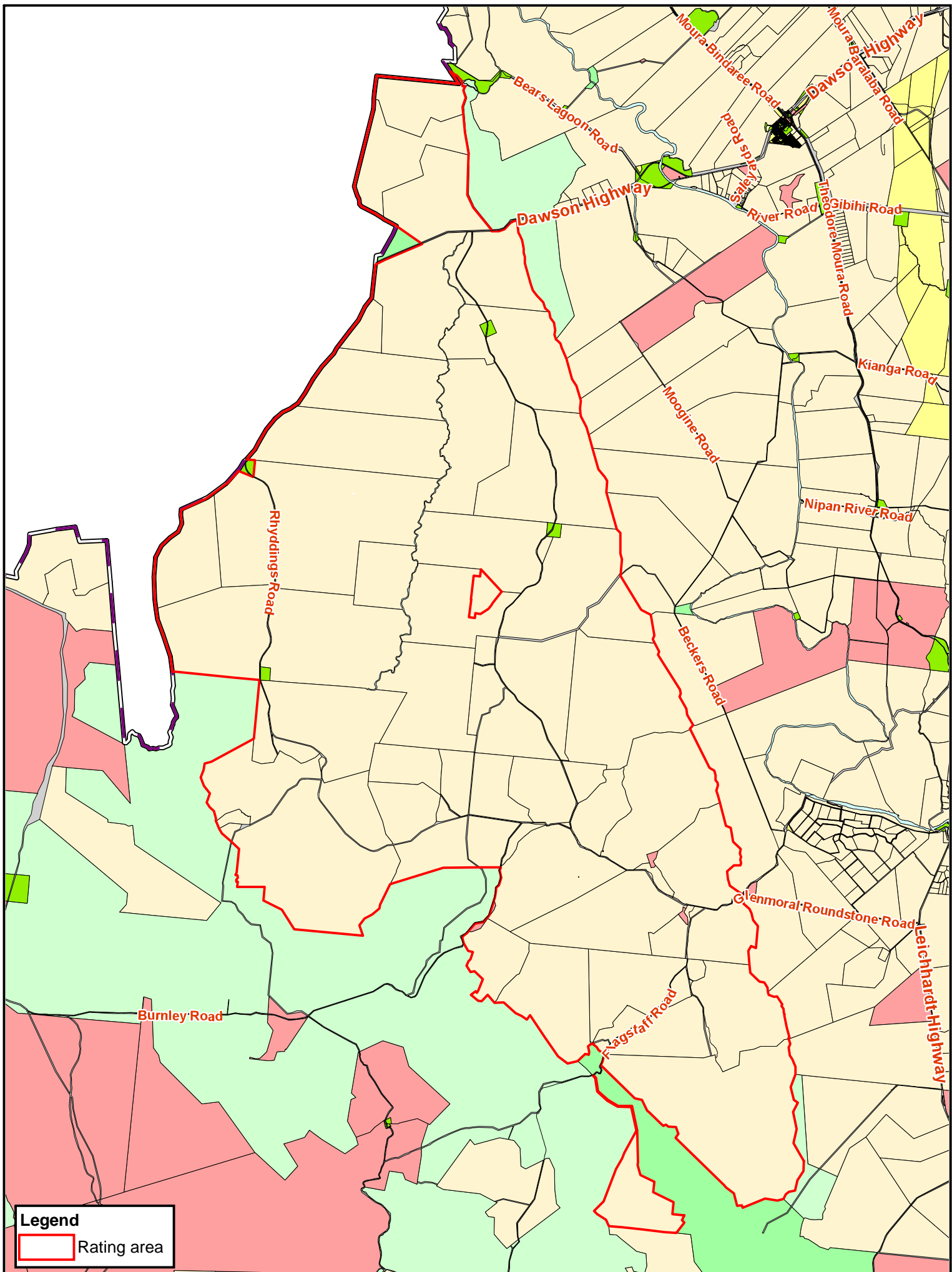


WOWAN RATING AREA

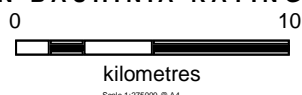


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DAWSON BAUHINIA RATING AREA



8.1.10 SPECIAL CHARGES – RURAL FIRE BRIGADE LEVIES

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Rural Fire Brigade Maps
Minute No: OM006412

Resolution:

Special Charge – 2025/2026 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 – 2025/2026 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.*

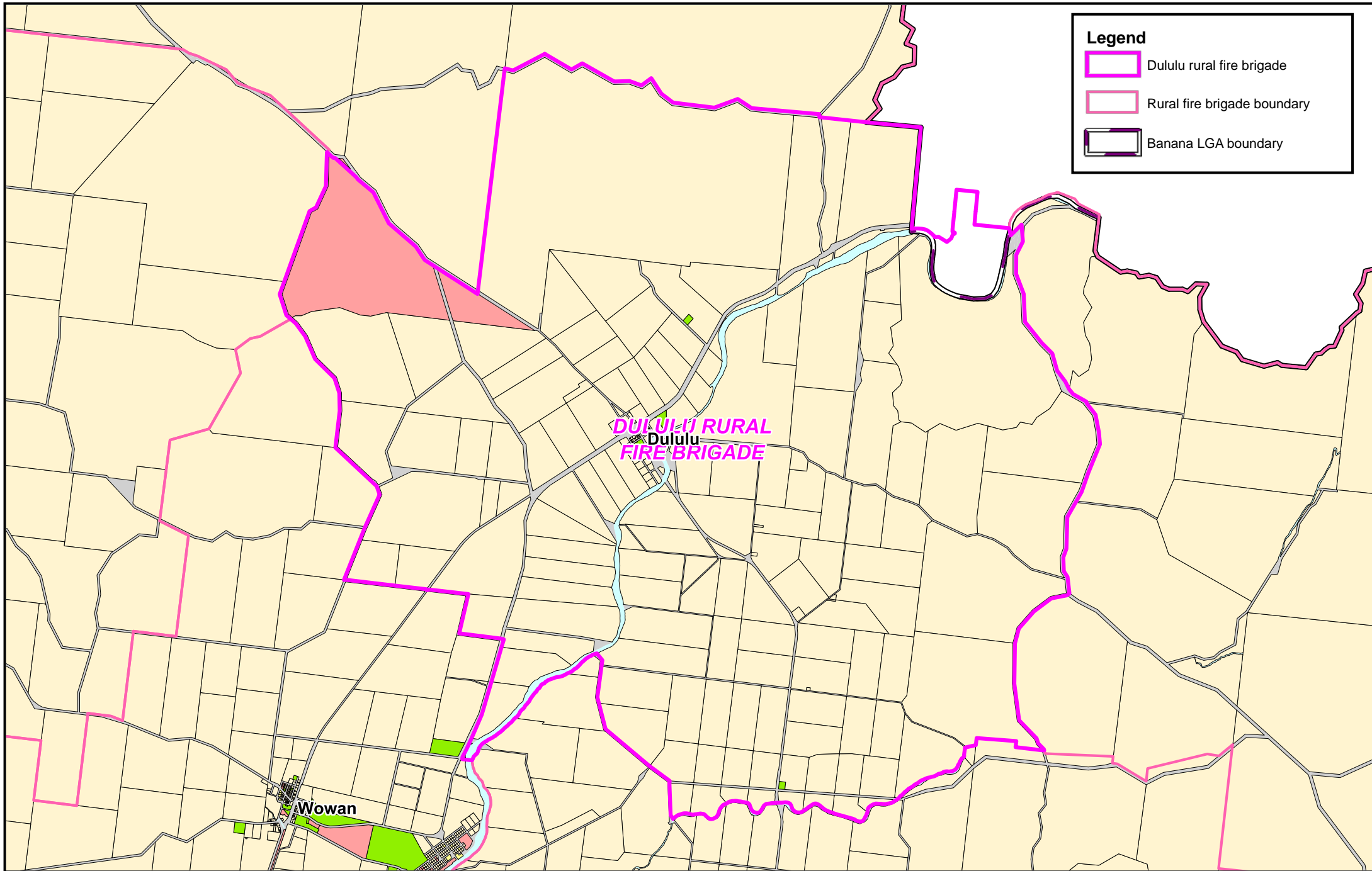
d) The estimated cost of implementing the overall plan is \$3,300.

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 Leo

Seconded: Cr Casey

Carried



Legend

- Dululu rural fire brigade
- Rural fire brigade boundary
- Banana LGA boundary

DULULU RURAL FIRE BRIGADE

0 2.5



kilometers

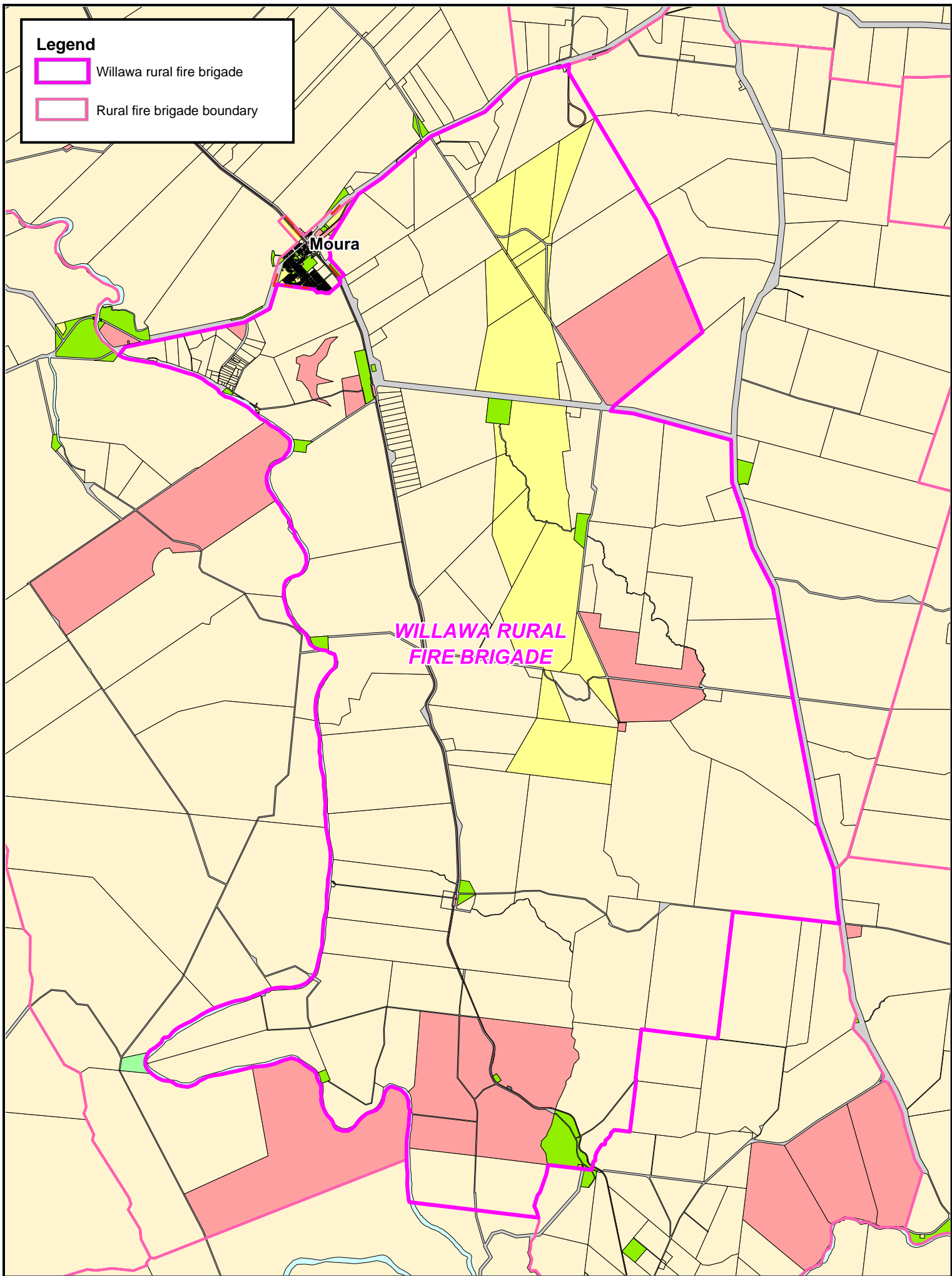
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Current as of 7 June 2018



Legend

- Willawa rural fire brigade
- Rural fire brigade boundary

WILLAWA RURAL
FIRE-BRIGADE

Moura

8.1.11 ENVIRONMENTAL LEVY

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006413

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 \$161.08 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 Casey

Seconded: Cr Jensen

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).

8.1.12 WASTE COLLECTION (MOBILE GARBAGE BIN) UTILITY CHARGE

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006414

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>\$496.60</i>	<i>\$657.68</i>
	<i>Non-Residential</i>	<i>\$675.74</i>	<i>\$836.80</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 Boyce

Seconded: Cr Bailey

Carried

8.1.13 SEWERAGE UTILITY CHARGES

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006415

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	\$899.60	\$856.36	\$856.36	\$856.36
Additional WC/Urinal Connection	\$674.70	\$642.30	\$642.30	\$642.30

Moved: Cr Burling

Seconded: Cr Leo

Carried

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

Date: 23 May 2025
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: OM006416

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 2025 to 31 December 2025 will be charged at the rates applicable to 2025/2026 financial year (read in December 2025/January 2026, billed in February 2026), and*
 - water consumed from 1 January 2026 to 30 June 2026 will be charged at the rates applicable to 2025/2026 financial year (read in June/July 2026, billed in August 2026).*
- (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 Bailey

Seconded: Cr Jensen

Carried

Schedule of Water Access Charges and Water Consumption Charges for Two-Part Tariff Water Schemes 2025/2026

WATER ACCESS UNITS		Biloela, Thangool	Callide Dam	Goovigen	Banana	Baralaba	Moura	Theodore	Wowan *
Access Charge per unit		\$897.80	\$920.52	\$852.34	\$943.26	\$966.00	\$943.26	\$943.26	\$659.14
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)	2.16	2.16	2.85	2.16	2.70	2.16	2.38	2.16
	Consumption Tier 2 Charge (\$ per KL)	2.65	2.62	3.06	2.62	3.00	2.62	2.78	2.62

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

Schedule of Water Access Charges and Water Consumption Charges for Two-Part Tariff Water Schemes - Taroom 2025/2026

WATER ACCESS UNITS	Access Charge Per Unit = \$687.56
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)	1.15
Consumption Tier 2 Charge (\$ per KL)	1.98

8.1.15 WATER UTILITY CHARGES – CRACOW WATER SCHEME

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006417

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

<i>Land Use</i>	<i>Access Charge</i>
<i>Vacant Land</i>	<i>\$795.52</i>
<i>Private Dwelling</i>	<i>\$795.52</i>
<i>Hotel</i>	<i>\$795.52</i>
<i>Any other building or other structure at the time the application is made for connection</i>	<i>The access charge will be a multiple of the 'private dwelling access charge' with the applicable multiple to be determined by Council resolution</i>

Water Consumption Charges

<i>Water Supply</i>	<i>Consumption Tiers</i>		<i>Consumption Charge</i>
	<i>Tier</i>	<i>Tier Limits (KL)</i>	<i>Tier Charges (per KL)</i>
<i>Cracow</i>	<i>First</i>	<i>0-200</i>	<i>\$2.02</i>
	<i>Second</i>	<i>>200</i>	<i>\$6.19</i>

- (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 2025 to 31 December 2025 will be charged at the rates applicable to 2025/2026 financial year (read in December 2025/January 2026, billed in February 2026), and*
 - water consumed from 1 January 2026 to 30 June 2026 will be charged at the rates applicable to 2025/2026 financial year (read in June/July 2026, billed in August 2026).*

Moved: Cr Boyce

Seconded: Cr Burling

Carried

8.1.16 WATER UTILITY CHARGES – BARALABA AND TAROOM RAW WATER SCHEMES

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006418

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:*

<i>Raw Water Supply</i>	<i>Consumption Charge</i>
<i>Baralaba</i>	<i>\$0.50 per kl</i>
<i>Taroom</i>	<i>\$0.45 per kl</i>

- (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 2025 to 31 December 2025 will be charged at the rates applicable to 2025/2026 financial year (read in December 2025/January 2026, billed in February 2026), and*
 - water consumed from 1 January 2026 to 30 June 2026 will be charged at the rates applicable to 2025/2026 financial year (read in June/July 2026, billed in August 2026).*

Moved: Cr Boyce

Seconded: Cr Bailey

Carried

8.1.17 INTEREST ON OVERDUE RATES AND CHARGES

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006419

Resolution:

That pursuant to Section 133 of the Local Government Regulation 2012, compound interest on daily balances at the rate of eleven percent (11%) 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 Casey

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 2025 published by the Reserve Bank of Australia is 4.12%, therefore the maximum rate for interest on overdue rates and charges is 8% plus the bank bill yield rate of 4.12% totalling 12.12%. However, Council may wish to cap interest on rate arrears at 11% (the previous statutory amount) to minimise hardship to ratepayers with outstanding rates.

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.

8.1.18 DISCOUNT FOR PROMPT PAYMENT OF RATES AND CHARGES

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006420

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 Bailey

Seconded: Cr Jensen

Carried

8.1.19 RATE CONCESSIONS – WATER AND SEWERAGE VACANT LAND CHARGES ON SUBDIVIDED LAND

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006421

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 Leo

Seconded: Cr Burling

Carried

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

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Rate Concessions Schedule
Minute No: OM006422

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 2025/2026 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 Burling

Carried

Rate Concessions Schedule

<u>Class</u>	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

8.1.21 RATE CONCESSIONS – RETIREMENT HOMES AND UNITS

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006423

Resolution:

That pursuant to Sections 120 (1) (a), 121, 122 and 123 of the Local Government Regulation 2012, a rebate be granted for the 2025/2026 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 and Rainbow Lodge (QHC), QCWA and RSL Units
Baralaba: Baralaba Community Aged Care Units
Moura: Moura Retirement Village
Taroom: Southern Cross Care – Leichhardt Villa – Retirement Home and Units
Theodore: Theodore Council of the Ageing Units
Wowan: Dundee Retirement Units
Thangool: QCWA Units

Moved: Cr Bailey

Seconded: Cr Casey

Carried

8.1.22 RATE CONCESSIONS – PENSIONER

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006424

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 Jensen

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*.

8.1.23 RATE CONCESSIONS – EMPLOYER SUPPORTED DOMESTIC HOUSING INITIATIVE

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006425

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 Burling

Carried

8.1.24 RATES AND CHARGES – LEVY AND PAYMENT

Date: 23 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment:
Minute No: OM006426

Resolution:

That:

(a) Pursuant to Section 107 of the Local Government Regulation 2012 and Section 152O of the Fire Services Act 1990, Council's rates and charges, and the State Government's Emergency Management Levy be levied:

- For the half year 1 July 2025 to 31 December 2025 – on 11 August 2025; and***
- For the half year 1 January 2026 to 30 June 2026 – on 9 February 2026.***

(b) Pursuant to Section 118 of the Local Government Regulation 2012, that Council's rates and charges, and the State Government's Emergency Management Levy, be paid by the following due dates:

- For the half year 1 July 2025 to 31 December 2025 – 15 September 2025; and***
- For the half year 1 January 2026 to 30 June 2026 – 16 March 2026.***

Moved: Cr Jensen

Seconded: Cr Casey

Carried

8.1.25 CODE OF COMPETITIVE CONDUCT

Date: 27 May 2025
Author: Manager Finance – Peter Rudder
File ID:
Letter ID:
Attachment: Statement of Activities to which the Code of Competitive Conduct applies
Minute No: OM006427

Resolution:

- 1. That under Section 47 of the Local Government Act 2009 Council hereby resolves to apply the Code of Competitive Conduct for the 2025/2026 financial year to the following business activities:***
 - Roads***
 - Building Certification services***
 - 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 Boyce

Seconded: Cr Jensen

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 2025/2026 financial year.

2025/2026 BUDGET

STATEMENT OF ACTIVITIES TO WHICH THE CODE OF COMPETITIVE CONDUCT APPLIES

For the year ending 30 June 2026

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	10,620,000
Estimated revenues from services provided to external clients	27,318,050
Community Service Obligations	14,400,000
Estimated total revenues	53,938,050
Estimated expenditures	53,694,430
Estimated surplus/(deficiency)	243,620

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
Building Certification	Provide building certification services 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.	1,000,000
Waste	Operate garbage collection and disposal services. Operate and maintain landfill sites throughout the Shire.	3,000,000
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.	11,000,000

Activity	Description	\$
Sewerage Services	Provide sewerage services to public amenities. Treatment of effluent to industry standards and provision of recycled effluent for secondary use.	1,500,000
Total		16,500,000

8.1.26 2025/2026 BUDGET ADOPTION REPORT

Date: 20 June 2025

Author: Manager Finance – Peter Rudder

File ID:

Letter ID:

Attachment: Statement of Comprehensive Income 2025/2026 to 2027/2028
Statement of Financial Position (Balance Sheet) 2025/2026 to 2027/2028, Statement of Cash Flows 2025/2026 to 2027/2028
Statement of Changes in Equity 2025/2026 to 2027/2028
Long-term Financial Forecast 2025/2026 to 2034/2035
Long-term Statement of Changes in Equity 2025/2026 to 2034/2035
Financial Sustainability Ratios 2025/2026 to 2034/2035
Budgeted Capital Program 2025/2026
Budgeted Revenue & Expenditure Report

Minute No: OM006428

Resolution:

Pursuant to sections 169 and 170 of the Local Government Regulation 2012, Council's Budget for the 2025/2026 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 statement***
- vii. The revenue policy 2025/2026 (previously adopted by Council resolution)***
- viii. The cost-recovery fees and commercial charges for 2025/2026 (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 Leo

Seconded: Cr Casey

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.



BANANA SHIRE COUNCIL

Budgeted Statement of Comprehensive Income

For the periods:-

	2025/26	2026/27	2027/28
	\$	\$	\$
Revenue			
Rates and utility charges	58,152,000	60,478,080	62,897,200
Less Discounts & Pensioner remissions	(5,663,900)	(5,890,456)	(6,126,071)
Net rates and utility charges	52,488,100	54,587,624	56,771,129
Fees and charges	3,312,209	3,400,570	3,492,022
Operating grants, subsidies and contributions	22,309,920	22,606,436	22,921,122
Interest revenue	1,994,950	1,729,394	1,762,775
Sales - contract and recoverable works	7,450,000	7,450,000	7,450,000
Other Income	1,062,450	1,083,699	1,105,370
TOTAL OPERATING REVENUES	88,617,629	90,857,723	93,502,418
Expenses			
Employee benefits	31,624,326	32,563,677	33,377,759
Materials and services	30,883,428	30,875,498	31,023,799
Depreciation and Amortisation	25,917,407	26,619,000	27,444,000
Finance Costs	150,700	396,200	396,200
TOTAL OPERATING EXPENDITURE	88,575,861	90,454,375	92,241,758
Operating surplus (deficit)	41,768	403,348	1,260,660
Capital income:			
Cash capital grants, subsidies and contributions	37,307,407	27,402,000	7,402,000
Other capital income	628,000	615,000	615,000
Other capital expenses	(18,470,632)	(15,787,320)	(8,567,830)
Net income/(loss) for period before equity adjustments	19,506,543	12,633,028	709,830
Asset revaluations direct to equity	-	-	-
Net Result	19,506,543	12,633,028	709,830

Note: The total budgeted increase in the rates and utility charges levied for the 2025-26 financial year is 4.42% when compared to the rates and utility charges levied in the 2024-25 budget.



BANANA SHIRE COUNCIL

Budgeted Statement of Financial Position

For the periods:-

	2025/26	2026/27	2027/28
	\$	\$	\$
Current Assets			
Cash and deposits	30,041,063	24,493,111	27,867,239
Receivables	2,940,628	2,940,628	2,940,628
Inventories	3,024,856	3,024,856	3,024,856
Contract Assets	16,000,000	14,000,000	10,000,000
Other Assets	-	-	-
Total current assets	52,006,547	44,458,595	43,832,723
Non-Current Assets			
Property, plant and equipment	1,015,543,706	1,034,173,436	1,033,961,606
Intangible assets	159,253	159,253	159,253
Capital Work in Progress	74,418,383	74,418,383	74,418,383
Total non-current assets	1,090,121,342	1,108,751,072	1,108,539,242
TOTAL ASSETS	1,142,127,889	1,153,209,667	1,152,371,965
Current Liabilities			
Trade and other payables	1,780,000	1,785,500	1,791,137
Provisions	5,400,000	5,535,000	5,673,375
Contract liabilities	20,000,000	18,000,000	16,000,000
Interest bearing liabilities	-	-	-
Other	-	-	-
Total current liabilities	27,180,000	25,320,500	23,464,512
Non-Current Liabilities			
Provisions	14,062,813	14,371,063	14,679,519
Interest bearing liabilities	-	-	-
Other	1,000,000	1,000,000	1,000,000
Total non-current liabilities	15,062,813	15,371,063	15,679,519
TOTAL LIABILITIES	42,242,813	40,691,563	39,144,031
NET COMMUNITY ASSETS	1,099,885,076	1,112,518,104	1,113,227,934
Community Equity			
Investment in Capital Assets	257,671,114	276,300,844	275,336,466
Asset revaluation reserve	830,381,160	830,381,160	830,381,160
Restricted Capital reserves	35,213,527	28,719,251	29,625,805
Other Capital reserves	130,407	130,407	130,407
Recurrent reserves	271,290	271,290	271,290
Accumulated Surplus/(Deficiency)	(23,782,421)	(23,284,847)	(22,517,193)
TOTAL COMMUNITY EQUITY	1,099,885,076	1,112,518,104	1,113,227,934



BANANA SHIRE COUNCIL

Budgeted Statement of Cash Flows

For the periods:-

	2025/26	2026/27	2027/28
	\$	\$	\$
Cash Flows from Operating Activities			
Receipts from customers	52,202,924	54,587,624	56,771,129
Receipts from Contracts and Recoverable Works	7,450,000	7,450,000	7,450,000
Payment to suppliers and employees	(64,712,842)	(63,290,425)	(64,249,090)
Government subsidies and grants	22,297,920	22,606,436	22,921,122
Interest revenue	1,994,950	1,729,394	1,762,775
Contributions and donations	12,000		
Finance costs	(96,200)	(96,200)	(96,200)
Proceeds from sale of developed land			
Proceeds from sale of developed land			
Other Income	5,480,051	4,484,269	4,597,392
Other Expenses		-	-
Cash provided by/(used in) operational activities	24,628,803	27,471,098	29,157,128
Cash Flow from Investing Activities :			
Proceeds from sale of capital assets	400,000	275,000	275,000
Proceeds received for capital projects:			
Developer contributions	-	-	-
Government grants and subsidies	32,711,107	27,402,000	9,402,000
Movements in work in progress			
Payments for property, plant and equipment	(68,901,768)	(60,696,050)	(35,460,000)
Payments for rehabilitation work			
Movements in work in progress	150,000	-	-
Net cash provided by investing activities	(35,640,661)	(33,019,050)	(25,783,000)
Cash Flow from Financing Activities :			
Proceeds from borrowings	-	-	-
Repayment of borrowings	-	-	-
Net cash provided by financing activities	-	-	-
Net Increase (Decrease) in Cash Held	(11,011,858)	(5,547,952)	3,374,128
Cash at beginning of reporting period	36,052,921	25,041,063	19,493,111
Cash at end of Reporting Period	25,041,063	19,493,111	22,867,239

Budgeted Statement of Changes in Equity

For the periods:-

	2025/26	2026/27	2027/28
	\$	\$	\$
TOTAL EQUITY			
Balance at Beginning of Period	1,081,858,048	1,101,364,591	1,113,997,619
Asset revaluations direct to reserve	-	-	-
Increase (Decrease) in Net Result	19,506,543	12,633,028	709,830
Balance at End of Period	1,101,364,591	1,113,997,619	1,114,707,449
Accumulated Surplus/(Deficit)			
Balance at Beginning of Period	1,843,779	(22,302,906)	(21,805,332)
Net Result	19,506,543	12,633,028	709,830
Other Capital Expenses			
Transfers to Capital and Reserves	(62,123,860)	(47,595,166)	(28,663,544)
Transfers from Capital and Reserves	18,470,632	35,459,712	28,721,368
Balance at End of Period	(22,302,906)	(21,805,332)	(21,037,678)
Capital			
Balance at Beginning of Period	233,079,385	257,671,114	276,300,844
Transfers to Capital and Reserves	24,787,699	19,974,217	21,107,538
Transfers from Capital and Reserves	(18,470,632)	(35,459,712)	(28,721,368)
Transfers between Capital and Reserves	18,274,662	34,115,225	6,649,452
Balance at End of Period	257,671,114	276,300,844	275,336,466
Asset Revaluation Reserve			
Balance at Beginning of Period	830,381,160	830,381,160	830,381,160
Asset Revaluations Direct to Reserve	-	-	-
Balance at End of Period	830,381,160	830,381,160	830,381,160
Other Reserves			
Balance at Beginning of Period	16,553,725	35,615,224	29,120,948
Transfers to Capital and Reserves	37,336,161	27,620,949	7,556,006
Transfers from Capital and Reserves	-	-	-
Transfers between Capital and Reserves	(18,274,662)	(34,115,225)	(6,649,452)
Balance at End of Period	35,615,224	29,120,948	30,027,502



BANANA SHIRE COUNCIL

Budgeted Statement of Comprehensive Income

For the periods:-

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Rates and utility charges	58,152,000	60,478,080	62,897,200	65,413,085	68,029,605	70,750,786	73,580,814	76,524,043	79,585,000	82,768,395
Less Discounts & Pensioner remissions	(5,663,900)	(5,890,456)	(6,126,071)	(6,371,111)	(6,625,952)	(6,890,987)	(7,166,624)	(7,453,287)	(7,751,418)	(8,061,472)
Net rates and utility charges	52,488,100	54,587,624	56,771,129	59,041,974	61,403,653	63,859,799	66,414,190	69,070,756	71,833,582	74,706,923
Fees and charges	3,312,209	3,400,570	3,492,022	3,586,706	3,684,775	3,786,386	3,891,705	4,000,905	4,114,173	4,231,700
Operating grants, subsidies and contributions	22,309,920	22,606,436	22,921,122	23,242,101	23,569,500	23,903,447	24,244,073	24,591,511	24,945,898	25,307,372
Interest revenue	1,994,950	1,729,394	1,762,775	1,798,260	1,836,063	1,876,425	1,919,610	1,965,916	2,015,665	2,069,221
Sales - contract and recoverable works	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000
Other Income	1,062,450	1,083,699	1,105,370	1,127,471	1,150,017	1,173,013	1,196,469	1,220,394	1,244,798	1,269,689
TOTAL OPERATING REVENUES	88,617,629	90,857,723	93,502,418	96,246,512	99,094,008	102,049,070	105,116,047	108,299,482	111,604,116	115,034,905
Expenses										
Employee benefits	31,624,326	32,563,677	33,377,759	34,212,193	35,067,490	35,944,168	36,842,762	37,763,822	38,707,906	39,675,593
Materials and services	30,883,428	30,875,498	31,023,799	31,172,713	31,322,250	31,472,412	31,623,193	31,774,596	31,926,624	32,079,270
Depreciation and Amortisation	25,917,407	26,619,000	27,444,000	28,294,000	29,169,000	30,073,000	31,003,000	31,964,000	32,953,000	33,974,000
Finance Costs	150,700	396,200	396,200	396,200	396,200	396,200	396,200	396,200	396,200	396,200
TOTAL OPERATING EXPENDITURE	88,575,861	90,454,375	92,241,758	94,075,106	95,954,940	97,885,780	99,865,155	101,898,618	103,983,730	106,125,063
Operating surplus (deficit)	41,768	403,348	1,260,660	2,171,406	3,139,068	4,163,290	5,250,892	6,400,864	7,620,386	8,909,842
Capital income:										
Cash capital grants, subsidies and contributions	37,307,407	27,402,000	7,402,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Other capital income	628,000	615,000	615,000	568,000	568,000	568,000	568,000	568,000	568,000	228,000
Other capital expenses	(18,470,632)	(15,787,320)	(8,567,830)	(8,448,408)	(10,177,763)	(10,983,085)	(9,853,456)	(9,199,740)	(9,401,319)	(9,599,859)
Net income/(loss) for period before equity adjustments	19,506,543	12,633,028	709,830	1,290,998	529,305	748,205	2,965,436	4,769,124	5,787,067	6,537,983
Asset revaluations direct to equity	-	-	-	-	-	-	-	-	-	-
Net Result	19,506,543	12,633,028	709,830	1,290,998	529,305	748,205	2,965,436	4,769,124	5,787,067	6,537,983



BANANA SHIRE COUNCIL

Budgeted Statement of Financial Position

For the periods:-

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Assets										
Cash and deposits	31,520,578	25,972,626	29,346,754	32,913,185	33,504,085	34,166,692	37,976,689	45,999,168	55,396,397	65,745,504
Receivables	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628	2,940,628
Inventories	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856	3,024,856
Contract Assets	16,000,000	14,000,000	10,000,000	8,000,000	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other Assets	-	-	-	-	-	-	-	-	-	-
Total current assets	53,486,062	45,938,110	45,312,238	46,878,669	44,469,569	43,132,176	46,942,173	54,964,652	64,361,881	74,710,988
Non-Current Assets										
Property, plant and equipment	1,015,543,706	1,034,173,436	1,033,961,606	1,032,142,451	1,033,541,041	1,036,090,828	1,035,714,562	1,032,933,710	1,029,800,362	1,026,470,474
Intangible assets	159,253	159,253	159,253	159,253	159,253	159,253	159,253	159,253	159,253	159,253
Capital Work in Progress	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383	74,418,383
Total non-current assets	1,090,121,342	1,108,751,072	1,108,539,242	1,106,720,087	1,108,118,677	1,110,668,464	1,110,292,198	1,107,511,346	1,104,377,998	1,101,048,110
TOTAL ASSETS	1,143,607,404	1,154,689,182	1,153,851,480	1,153,598,756	1,152,588,246	1,153,800,640	1,157,234,371	1,162,475,998	1,168,739,879	1,175,759,098
Current Liabilities										
Trade and other payables	1,780,000	1,785,500	1,791,137	1,796,915	1,802,837	1,808,907	1,815,129	1,821,507	1,828,044	1,834,745
Provisions	5,400,000	5,535,000	5,673,375	5,815,208	5,960,587	6,109,600	6,262,339	6,418,897	6,579,368	6,743,852
Contract liabilities	20,000,000	18,000,000	16,000,000	14,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Interest bearing liabilities	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total current liabilities	27,180,000	25,320,500	23,464,512	21,612,123	19,763,424	19,918,507	20,077,468	20,240,404	20,407,412	20,578,597
Non-Current Liabilities										
Provisions	14,062,813	14,371,063	14,679,519	14,988,186	15,297,070	15,606,176	15,915,510	16,225,077	16,534,883	16,844,934
Interest bearing liabilities	-	-	-	-	-	-	-	-	-	-
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total non-current liabilities	15,062,813	15,371,063	15,679,519	15,988,186	16,297,070	16,606,176	16,915,510	17,225,077	17,534,883	17,844,934
TOTAL LIABILITIES	42,242,813	40,691,563	39,144,031	37,600,309	36,060,494	36,524,683	36,992,978	37,465,481	37,942,295	38,423,531
NET COMMUNITY ASSETS	1,101,364,591	1,113,997,619	1,114,707,449	1,115,998,447	1,116,527,752	1,117,275,957	1,120,241,393	1,125,010,517	1,130,797,584	1,137,335,567
Community Equity										
Investment in Capital Assets	257,671,114	276,300,844	275,336,466	263,770,905	255,116,272	257,666,059	220,731,823	217,950,971	214,817,623	211,487,735
Asset revaluation reserve	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160
Restricted Capital reserves	35,213,527	28,719,251	29,625,805	41,519,746	53,830,477	13,318,613	79,899,440	93,625,622	107,844,577	122,252,278
Other Capital reserves	130,407	130,407	130,407	130,407	130,407	130,407	130,407	130,407	130,407	130,407
Recurrent reserves	271,290	271,290	271,290	271,290	271,290	271,290	271,290	271,290	271,290	271,290
Accumulated Surplus/(Deficiency)	(22,302,906)	(21,805,332)	(21,037,678)	(20,075,060)	(23,201,853)	15,508,429	(11,172,726)	(17,348,932)	(22,647,472)	(27,187,302)
TOTAL COMMUNITY EQUITY	1,101,364,591	1,113,997,619	1,114,707,449	1,115,998,447	1,116,527,752	1,117,275,957	1,120,241,393	1,125,010,517	1,130,797,584	1,137,335,567



BANANA SHIRE COUNCIL

Budgeted Statement of Cash Flows

For the periods:-

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts from customers	55,515,133	57,988,194	60,263,151	62,628,680	65,088,428	67,646,185	70,305,895	73,071,661	75,947,755	78,938,623
Receipts from Contracts and Recoverable Works	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000
Payment to suppliers and employees	(64,712,842)	(63,290,425)	(64,249,090)	(65,228,628)	(66,229,555)	(67,252,391)	(68,297,660)	(69,365,915)	(70,457,716)	(71,573,627)
Government subsidies and grants	22,297,920	22,606,436	22,921,122	23,242,101	23,569,500	23,903,447	24,244,073	24,591,511	24,945,898	25,307,372
Interest revenue	1,994,950	1,729,394	1,762,775	1,798,260	1,836,063	1,876,425	1,919,610	1,965,916	2,015,665	2,069,221
Contributions and donations										
Finance costs	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)	(96,200)
Proceeds from sale of developed land										
Proceeds from sale of developed land										
Other Income	2,167,842	1,083,699	1,105,370	1,127,471	1,150,017	1,173,013	1,196,469	1,220,394	1,244,798	1,269,689
Other Expenses	-	-	-	-	-	-	-	-	-	-
Cash provided by/(used in) operational activities	24,616,803	27,471,098	29,157,128	30,921,684	32,768,253	34,700,479	36,722,187	38,837,367	41,050,200	43,365,078
Cash Flow from Investing Activities :										
Proceeds from sale of capital assets	400,000	275,000	275,000	340,000	340,000	340,000	340,000	340,000	340,000	-
Proceeds received for capital projects:										
Developer contributions	-	-	-	-	-	-	-	-	-	-
Government grants and subsidies	32,711,107	27,402,000	9,402,000	7,000,000	8,000,000	9,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Movements in work in progress										
Payments for property, plant and equipment	(68,901,768)	(60,696,050)	(35,460,000)	(34,695,253)	(40,517,353)	(43,377,872)	(40,252,190)	(38,154,888)	(38,992,971)	(40,015,971)
Payments for rehabilitation work										
Movements in work in progress	150,000	-	-	-	-	-	-	-	-	-
Net cash provided by investing activities	(35,640,661)	(33,019,050)	(25,783,000)	(27,355,253)	(32,177,353)	(34,037,872)	(32,912,190)	(30,814,888)	(31,652,971)	(33,015,971)
Cash Flow from Financing Activities :										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-
Net cash provided by financing activities	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash Held	(11,023,858)	(5,547,952)	3,374,128	3,566,431	590,900	662,607	3,809,997	8,022,479	9,397,229	10,349,107
Cash at beginning of reporting period	42,532,436	31,520,578	25,972,626	29,346,754	32,913,185	33,504,085	34,166,692	37,976,689	45,999,168	55,396,397
Cash at end of Reporting Period	31,520,578	25,972,626	29,346,754	32,913,185	33,504,085	34,166,692	37,976,689	45,999,168	55,396,397	65,745,504



BANANA SHIRE COUNCIL

Budgeted Statement of Changes in Equity

For the periods:-

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL EQUITY										
Balance at Beginning of Period	1,081,858,048	1,101,364,591	1,113,997,619	1,114,707,449	1,115,998,447	1,116,527,752	1,117,275,957	1,120,241,393	1,125,010,517	1,130,797,584
Asset revaluations direct to reserve	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Result	19,506,543	12,633,028	709,830	1,290,998	529,305	748,205	2,965,436	4,769,124	5,787,067	6,537,983
Balance at End of Period	1,101,364,591	1,113,997,619	1,114,707,449	1,115,998,447	1,116,527,752	1,117,275,957	1,120,241,393	1,125,010,517	1,130,797,584	1,137,335,567
Accumulated Surplus/(Deficit)										
Balance at Beginning of Period	1,843,779	(22,302,906)	(21,805,332)	(21,037,678)	(20,075,060)	(23,201,853)	15,508,429	(11,172,726)	(17,348,932)	(22,647,472)
Net Result	19,506,543	12,633,028	709,830	1,290,998	529,305	748,205	2,965,436	4,769,124	5,787,067	6,537,983
Other Capital Expenses										
Transfers to Capital and Reserves	(62,123,860)	(47,595,166)	(28,663,544)	(29,512,788)	(35,217,861)	5,027,725	(39,500,047)	(20,145,070)	(20,486,926)	(24,567,830)
Transfers from Capital and Reserves	18,470,632	35,459,712	28,721,368	29,184,408	31,561,763	32,934,352	9,853,456	9,199,740	9,401,319	13,490,017
Balance at End of Period	(22,302,906)	(21,805,332)	(21,037,678)	(20,075,060)	(23,201,853)	15,508,429	(11,172,726)	(17,348,932)	(22,647,472)	(27,187,302)
Capital										
Balance at Beginning of Period	233,079,385	257,671,114	276,300,844	275,336,466	263,770,905	255,116,272	257,666,059	220,731,823	217,950,971	214,817,623
Transfers to Capital and Reserves	24,787,699	19,974,217	21,107,538	22,349,716	27,935,849	(12,432,844)	32,500,047	12,479,262	12,683,856	16,622,570
Transfers from Capital and Reserves	(18,470,632)	(35,459,712)	(28,721,368)	(29,184,408)	(31,561,763)	(32,934,352)	(9,853,456)	(9,199,740)	(9,401,319)	(13,490,017)
Transfers between Capital and Reserves	18,274,662	34,115,225	6,649,452	(4,730,869)	(5,028,720)	47,916,983	(59,580,827)	(6,060,374)	(6,415,885)	(6,462,441)
Balance at End of Period	257,671,114	276,300,844	275,336,466	263,770,905	255,116,272	257,666,059	220,731,823	217,950,971	214,817,623	211,487,735
Asset Revaluation Reserve										
Balance at Beginning of Period	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160
Asset Revaluations Direct to Reserve	-	-	-	-	-	-	-	-	-	-
Balance at End of Period	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160	830,381,160
Other Reserves										
Balance at Beginning of Period	16,553,725	35,615,224	29,120,948	30,027,502	41,921,443	54,232,174	13,720,310	80,301,137	94,027,319	108,246,274
Transfers to Capital and Reserves	37,336,161	27,620,949	7,556,006	7,163,072	7,282,011	7,405,119	7,000,000	7,665,808	7,803,070	7,945,260
Transfers from Capital and Reserves	-	-	-	-	-	-	-	-	-	-
Transfers between Capital and Reserves	(18,274,662)	(34,115,225)	(6,649,452)	4,730,869	5,028,720	(47,916,983)	59,580,827	6,060,374	6,415,885	6,462,441
Balance at End of Period	35,615,224	29,120,948	30,027,502	41,921,443	54,232,174	13,720,310	80,301,137	94,027,319	108,246,274	122,653,975

BANANA SHIRE COUNCIL

Statement of Sustainability

For the period 2025/26 - 20234/35

Type	Measure	Target	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Financial capacity	Council Controlled Revenue	N/A	63.47%	64.33%	64.95%	65.57%	66.17%	66.77%	67.37%	67.95%	68.52%	69.09%
	Population growth	N/A	0.8	0.8	0.8	0.6	0.6	0.4	0.4	0.3	0.3	0.3
Operating Performance	Operating Surplus Ratio	> -2%	0.05%	0.44%	1.35%	2.26%	3.17%	4.08%	5.00%	5.91%	6.83%	7.75%
	Operating Cash Ratio	>0%	29.29%	29.74%	30.70%	31.65%	32.60%	33.55%	34.49%	35.42%	36.35%	37.28%
Liquidity	Unrestristed Cash Expense cover Ratio	>4 months	-0.5	Not applicable								
Asset Management	Asset Sustainability Ratio	>90%	262.89%	227.79%	128.23%	124.47%	142.59%	148.52%	132.54%	120.95%	119.83%	119.26%
	Asset Consumption Ratio	>60%	69.79%	68.95%	67.76%	66.55%	65.43%	64.34%	63.18%	61.98%	60.77%	59.56%
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

2025-26 Financial Snapshot

Row Labels	Sum of Council (\$)	Sum of External (\$)	Sum of Total (\$)
CCS	3,825,000	400,000	4,225,000
Aerodromes	490,000		490,000
Fleet	3,085,000	400,000	3,485,000
IT	250,000		250,000
CS	10,520,700	1,415,400	11,936,100
LandLease	1,545,000	450,000	1,995,000
Rural Services	170,000		170,000
Sewerage	1,987,500		1,987,500
Waste	2,958,200	965,400	3,923,600
Water	3,860,000		3,860,000
ES	4,500,000		4,500,000
Exec. Services	4,500,000		4,500,000
IS	11,018,910	14,427,875	25,446,785
Bridges	100,000	-	100,000
Community Infrastructure	50,000	-	50,000
Community Streetscaping	50,000	-	50,000
Council Infrastructure	350,000	-	350,000
Parks & Open Spaces	717,910	4,574,975	5,292,885
Road Safety	50,000	-	50,000
Rural Construction - Gravel	2,260,000	-	2,260,000
Rural Construction - Seal	3,621,000	7,811,868	11,432,868
Rural Drainage	650,000	921,032	1,571,032
Rural Reseal	1,500,000	-	1,500,000
School Safety	-	250,000	250,000
Urban Construction	850,000	870,000	1,720,000
Urban Drainage	570,000	-	570,000
Urban Reseal	250,000	-	250,000
Grand Total	29,864,610	16,243,275	46,107,885

Project details									Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
		CCS	25-26	Aerodromes	Program replacement of lights	replacement of lighting as	CASA Compliance	Daniel Stewart	40,000		40,000
		CCS	25-26	Aerodromes	Moura runway re-seal	Completion of runway re-seal at Moura	renew the runway at Moura	Daniel Stewart	450,000		450,000
								TOTAL	490,000	-	490,000
		CCS	25-26	IT	Laptop & Desk Top replacement	Replace desk tops , laptops and screens (approximately 55 @1800)	Renewal of existing computers	Micheal Stewart	100,000		100,000
		CCS	25-26	IT	Mobile and Tablet replacement	Replace mobile phones and tablets (\$750for a mobile Phone and \$700 for 70+ devises)	Renewal of existing Mobile devices	Micheal Stewart	50,000		50,000
		CCS	25-26	IT	Cyber Security and Other network enhancements	Undertake capital purchases to support the cyber security initiatives and other network improvements	Network strengthening	Micheal Stewart	100,000		100,000
								TOTAL	250,000	-	250,000
		CCS	25-26	Fleet	Workshop tooling replacement	Replacement program to replace tools e.g. hoists, oil separators	Ensure the workshop is fit for purpose	Brendan Corfield	25,000		25,000
		CCS	25-26	Fleet	Light vehicle replacement	Replacement of passenger cars and Utes (approximately 10)	Ensure vehicles available for the operations	Brendan Corfield	550,000	90,000	640,000
		CCS	25-26	Fleet	Loader replacement	5006- Waste Management		Brendan Corfield	505,000	45,000	550,000
		CCS	25-26	Fleet	Hook Truck	3701- Waste Management		Brendan Corfield	400,000	40,000	440,000
		CCS	25-26	Fleet	Cardboard Compactor	Waste Management		Brendan Corfield	340,000	10,000	350,000
		CCS	25-26	Fleet	Truck replacement	3200- Taroom		Brendan Corfield	130,000	30,000	160,000
		CCS	25-26	Fleet	Truck replacement	3207- Taroom		Brendan Corfield	130,000	30,000	160,000
		CCS	25-26	Fleet	Light truck replacement- with Hilux	3001- Retic Biloela		Brendan Corfield	30,000	20,000	50,000
		CCS	25-26	Fleet	Light truck replacement- with Hilux	3003- Retic Biloela		Brendan Corfield	30,000	20,000	50,000
		CCS	25-26	Fleet	Tractor replacement	9307- Biloela P&G		Brendan Corfield	95,000	25,000	120,000
		CCS	25-26	Fleet	Mower Replacement	1014- Biloela P&G		Brendan Corfield	50,000	10,000	60,000
		CCS	25-26	Fleet	Mower Replacement	1015- Biloela P&G		Brendan Corfield	50,000	10,000	60,000
		CCS	25-26	Fleet	Mower Replacement	1018- Biloela P&G		Brendan Corfield	50,000	10,000	60,000
		CCS	25-26	Fleet	Grader Replacement	TBD		Brendan Corfield	500,000	60,000	560,000
		CCS	25-26	Fleet / Buildings	Wash down pad	Wash down pad to address environmental non-compliance		Brendan Corfield	200,000	-	200,000
								TOTAL	3,085,000	400,000	3,485,000
GRAND TOTAL									3,825,000	400,000	4,225,000

Project details									Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
1		CS	25-26	LandLease	Replacement of Condemned Private owned Power and Light Poles & Equipment	A pole audit in 2023 conducted by a specialist contractor determined 13 poles have reached end of life and were condemned under WHS requirements due to danger to human life and property. These poles will need replacement and removal for unused poles.	Removal of reported safety risk at operational facilities	PLLMC	200,000		200,000
2		CS	25-26	LandLease	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.			60,000		60,000
3		CS	25-26	LandLease	Biloela Civic Centre New Air Cooling System continuation of previous year project	Air conditioning of auditorium			-	450,000	450,000
4		CS	25-26	LandLease	Rainbow Street continuation of previous year project	Transformer power upgrades			500,000		500,000
5		CS	25-26	LandLease	Biloela Civic Centre - replace foyer ceiling				60,000		60,000
7		CS	25-26	LandLease	Theodore Cemetery	Seat and shade structure			10,000		10,000
9		CS	25-26	LandLease	Baralaba Sports Grease trap replacement	Replace grease trap at Baralaba Sports Grounds			10,000		10,000
10		CS	25-26	LandLease	Wowan RSL Hall - Major renovations				-		-
11		CS	25-26	LandLease	Employee house - Taroom Showground Cottage	Bathroom Renovation, This room does not meet minimum qld rental reform laws standards and also fails WHS risk assessment. Exposed structural timber& holes in the walls.			15,000		15,000
12		CS	25-26	LandLease	Biloela Transit Facility Block C	New Internal Ceiling (replace Old one with holes stop cooking smells and vermin going into bedrooms)+ replace old lights with new LED at same time.			40,000		40,000

Project details									Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
13		CS	25-26	LandLease	Magavalis Recreation Reserve - Biloela - Erosion on Fields	CAR PARK – Extend the car park bitumen. It is becoming a problem with local “hoons” doing burn-outs. The base work is already in place and when there’s excess product from road works it could be already been some serious accidents there.			15,000		15,000
15		CS	25-26	LandLease	Biloela Swimming Pool	Seamless Flooring over concrete in Squad rooms to reduce slip hazards and allow better clean up of water.			15,000		15,000
16		CS	25-26	LandLease	Kianga Memorial Hall	Tint of windows in foyer			5,000		5,000
18		CS	25-26	LandLease	Moura Swimming Pool	Main Switchboard to be replaced due to non compliant RCD's and new RCD's will not fit in old board, also corrosion issues due to its location in the plant room. Pg6 of Magiq#1791407			100,000		100,000
21		CS	25-26	LandLease	Taroom Town Hall	Repaint of Internal Foyer, toilet and chair storage Areas			25,000		25,000
24		CS	25-26	LandLease	Taroom Swimming Pool	Replacement of Pool Power Switchboard			40,000		40,000
25		CS	25-26	LandLease	Theodore RSL Hall	Renovation of Male Toilets to include new disabled unisex toilet & Repaint concrete floors in changing rooms & bathrooms (or tile)			45,000		45,000
26		CS	25-26	LandLease	Tollemaches Rd House - Thangool	Reroof			45,000		45,000
28		CS	25-26	LandLease	Duplex Transit - Biloela	New flooring in Bedrooms - Current carpet is lifting and aged			25,000		25,000
29		CS	25-26	LandLease	Tognolini-Baldwin House	New flooring in Bedrooms - Current carpet is lifting and aged			25,000		25,000
30		CS	25-26	LandLease	Transit House 4 Bridge St	Full internal Repaint - Aging paint			35,000		35,000
33		CS	25-26	LandLease	Biloela Lawn Cemetery	New Concrete Beams Installed Row B & C - See Doc # 1761657			25,000		25,000
35		CS	25-26	LandLease	Power pole inspection & treatment	2 yearly inspections at Moura, Taroom & Theodore			160,000		160,000
36		CS	25-26	LandLease	Moura cemetery - New concrete beams & Landscaping				30,000		30,000
37		CS	25-26	LandLease	Biloela Pool - Develop a 50 meter pool redevelopment plan				60,000		60,000
		CS	25-26	LandLease							-
									1,545,000	450,000	1,995,000

Project details									Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
1		CS	25-26	Rural Services	Theodore Washbay payment system	Installation of already purchased system	Provide cash-free payment option in Theodore		20,000		20,000
2		CS	25-26	Rural Services	Taroom yards loading ramp	Double stacking gates	Remove safety risk with current adjustable system		150,000		150,000
									170,000	-	170,000
1		CS	25-26	Waste	Boundary Hill East new waste facility	Complete project design, obtain appropriate approvals and commence construction	A long-term waste management facility with enhanced resource recovery capacity	DCS	2,958,200	965,400	3,923,600
2		CS	25-26	Waste	Trap Gully extension	Works to provide additional short-term air space	Extend the operational life to align with commencement of disposal at Boundary Hill East	MWE			-
		CS	25-26	Waste					-	-	-
								TOTAL	2,958,200	965,400	3,923,600
1		CS	25-26	Sewerage	Treatment - Biloela	STP Concrete Repairs (potential carryover 24/25)			350,000		350,000
2		CS	25-26	Sewerage	Treatment - Taroom	Completion Concrete Works (potential carryover 24/25)			375,000		375,000
3		CS	25-26	Sewerage	Treatment - Moura	Completion Building Structural Repairs (potential carryover 24/25)			60,000		60,000
4		CS	25-26	Sewerage	Treatment - Biloela	STP Concrete Repairs (Potential Variation Trickling Filter 2 wall replacement)			500,000		500,000
5		CS	25-26	Sewerage	Sewer - General All Schemes	Smoke Testing Rectification Works			100,000		100,000
6		CS	25-26	Sewerage	Sewer - General All Schemes	CCTV			300,000		300,000
7		CS	25-26	Sewerage	SPS1 - Biloela - Pump Upgrade	Upgrade pumps to reduce overflows			30,000		30,000
8		CS	25-26	Sewerage	SPS5 - Biloela - Pump Capacity Change	Reduce pump capacity to help reduce downstream overflows (Archer St)			7,500		7,500
9		CS	25-26	Sewerage	Treatment - Moura	Moura STP Instrumentation (DO/pH/Turbidity)			40,000		40,000
10		CS	25-26	Sewerage	Pump Stations	SPS Renewals			50,000		50,000
11		CS	25-26	Sewerage	Pump Stations	SPS Pedestal Replacements			175,000		175,000
								TOTAL	1,987,500	-	1,987,500

Project details									Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
1		CS	25-26	Water	Treatment - Biloela	Biloela WTP Water Quality Monitoring Instrumentation Install - Additional Instrumentation to monitor & maintain water quality (manganese, turbidity, etc)			150,000		150,000
2		CS	25-26	Water	Treatment - Theodore	Theodore WTP Critical Infrastructure Refurbishment (Replacement Switchboard, Genset, Assoc Electricals)			150,000		150,000
3		CS	25-26	Water	Mains - Callide	Pigging Stations Construction Callide Raw WM			150,000		150,000
4		CS	25-26	Water	Treatment - Moura	Moura WTP Clarifier final commissioning			20,000		20,000
5		CS	25-26	Water	Treatment - Moura	Instrumentation Upgrade (Water Quality)			700,000		700,000
6		CS	25-26	Water	Treatment - Moura	Moura Filter 3 & 4 Backwash Automation			25,000		25,000
7		CS	25-26	Water	Treatment - Baralaba	WTP Chemical Storage Shed			55,000		55,000
8		CS	25-26	Water	Treatment - Water Various	Chlorine Rectification Works			50,000		50,000
9		CS	25-26	Water	Treatment - Taroom	Replace Bore 1 Headworks			75,000		75,000
10		CS	25-26	Water	Treatment - Moura	Security Fence to exclude lagoon access WHS			80,000		80,000
11		CS	25-26	Water	Treatment - Moura	Spare Pontoon Pump			50,000		50,000
12		CS	25-26	Water	Meters/Valve/Hydrant Replacements	Faulty Valve/hydrant/meters, new connections, upgrades/replacement			480,000		480,000
13		CS	25-26	Water	Treatment - Theodore	Theodore WTP Upgrade - Yr. 1 - Stage 1			1,875,000		1,875,000
								TOTAL	3,860,000	-	3,860,000

GRAND TOTAL	10,520,700	1,415,400	11,936,100
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Project details										Funding		
Priority Order	Crew	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
1	Contractor	INF3973	IS	25-26	Parks & Open Spaces	Magavalis Netball Courts	Rehab of Magavalis Netball Court	Address community complaint regarding the condition of the courts - Generational Project	Nathan Garvey	\$181,800.00	\$2,000,000.00	\$2,181,800.00
2	Contractor	INF3952	IS	25-26	Parks & Open Spaces	Biloela Splash Park	Construction of a waterpark in Biloela	Address community request for supply of facility - Generational Project	Consultant	\$286,110.00	\$2,574,975.00	\$2,861,085.00
3	Council Maintenance/ Contractors	INF4015	IS	25-26	Rural Construction - Gravel	Additional Gravel - Flood Damage	Council contribution to Flood damage works - additional gravel	Allow for the placement of an additional 25mm of gravel at locations approved for 50mm of gravel under flood damage to reduce lamination of the gravel	Leesa Millar	\$1,760,000.00	\$0.00	\$1,760,000.00
4	Taroom Construction	INF3949	IS	25-26	Rural Construction - Seal	Injune Road Upgrade - Stage 2	Upgrade sections of Injune Road to a seal standard	Improve the safety of Injune Road by extending the seal on the road	Satyaman Khadka	\$971,000.00	\$3,884,000.00	\$4,855,000.00
5	Contractor	INF3914	IS	25-26	Rural Drainage	Drumburle Road Culvert Replacement	Replacement of damaged culvert and floodway - Dependent on SLRIP funding	Replace culverts that have reached the end of their life - Culverts majorly damaged near collapse	TBD	\$650,000.00	\$650,000.00	\$1,300,000.00
6	Biloela Construction	INF3948	IS	25-26	Rural Construction - Seal	Orange Creek Road Rehab - Stage 2	Rehab of Orange Creek Road	Repair damaged road pavement to improve the safety of the road	Prakash Joshi	\$0.00	\$1,927,868.00	\$1,927,868.00
7	Biloela Construction	INF3896	IS	25-26	Rural Construction - Seal	Rehab of Paines Road, Biloela - Stage 1	Rehab and seal - CH0.8 - 1	Repair damaged road pavement to improve the safety of the road - Road to form part of Biloela Heavy Vehicle bypass	Preana Baral	\$0.00	\$1,000,000.00	\$1,000,000.00
7	Contractor	INF3799	IS	25-26	Rural Drainage	Jambin Goovigen Floodway Repair	Widen and Rehab Floodway - first floodway at the Goovigen end of the road	Repair damaged floodway to improve the safety of the road	Preana Baral	\$0.00	\$271,032.00	\$271,032.00
8	Contractor	INF3953	IS	25-26	Rural Construction Seal	Shepherdsons Road Rehab Stage 2	Stage 2 of the rehab of Shepherdsons Road	Repair damaged road pavement to improve the safety of the road - Road to form part of Biloela Heavy Vehicle bypass	Gehan De Silva	\$800,000.00	\$1,000,000.00	\$1,800,000.00
9	Contractor	INF3955	IS	25-26	School Safety	Prospect Creek School Safety	Pavement widening , bitumen seal turnaround area, bus shelter, parking area & signage	Improve access to Prospect Creek School as per the requirements of the Principal	Nathan Garvey	\$0.00	\$250,000.00	\$250,000.00
6	Contractor	INF4016	IS	25-26	Rural Construction - Seal	Teys Road Realignment	Realignment of Tey's Road to improve access to the Tey's Facility	Improve flood immunity of Tey's Road	Nathan Garvey	\$300,000.00	\$0.00	\$300,000.00
7	Theodore Construction	INF087	IS	25-26	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	Improve drainage in the area and reduce erosion to the road shoulder and surface	Toya Upreti	\$450,000.00	\$0.00	\$450,000.00
8	Biloela Construction	INF3972	IS	25-26	Rural Construction - Seal	Jambin Dakenba Road Rehab	Rehab (stabilisation) deteriorated sections of the road and reseal - Agroon Kilburnie Road to McCarthys Road (CH 16920 - 24770) - Estimate Stabilisation of 60% of road formation CH 16920 - 24770	Repair damaged road pavement to improve the safety of the road - Damage caused due vehicles detouring from the highway during the Durack works on Burnett Highway	Toya Upreti	\$1,400,000.00		\$1,400,000.00

Project details										Funding		
Priority Order	Crew	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
9	Contractor	INF3957	IS	25-26	Urban Construction	Theodore Heavy Vehicle Bypass - Stage 2	Stage 2 of the Heavy Vehicle Bypass for the Theodore Township - Stormwater Drainage Works	Creation of a Heavy Vehicle Bypass for the Theodore Business Centre	Consultant	\$0.00	\$870,000.00	\$870,000.00
10	Contractor	INF3974	IS	25-26	Urban Construction	Dawson Court Road and Drainage Rehab - Biloela	Realign the road and drainage on Dawson Court Biloela to allow for water to drain into the underground stormwater system and eliminate the ponding water - including asphalt reseal	Assdress customer complaint regarding the inundation of stormwater and the damage to the road surface caused by the failure of the current stormwater drainage network	Toya Upreti	\$350,000.00	\$0.00	\$350,000.00
11	Contractor	INF3976	IS	25-26	Rural Reseal	Reseal of Council Rural Roads	Reseal 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	Repair deteriorated seal on rural roads and extend the useable life of the road pavement	Kane Godwin	\$1,500,000.00	\$0.00	\$1,500,000.00
12	Contractor	INF3977	IS	25-26	Urban Reseal	Reseal of Council Urban Roads	Bitumen/Asphalt Resealing and linemarking 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	Repair deteriorated seal on Urban roads and extend the useable life of the road pavement	Kane Godwin	\$250,000.00	\$0.00	\$250,000.00
13	Contractor	INF3978	IS	25-26	Rural Construction Gravel	Gravel Resheet - Council Roads	Gravel Resheeting on Various Roads within the shire as required	Replacement of gravel on rural gravel roads	Joe Monteleone	\$500,000.00	\$0.00	\$500,000.00
14	Parks and Gardens	INF3979	IS	25-26	Community Streetscaping	Town Asthetics	Streetscaping including Planting, Mulch, Flag Poles, Solar Bollard Lighting	Improvements to the look of the towns as per requests from the community	Michael Ferro	\$50,000.00	\$0.00	\$50,000.00
15	Maintenance	INF3980	IS	25-26	Urban Drainage	Shire Stormwater Drainage repairs	Stormwater Drainage, inlet and outlet structures, Pit replacements	Replacement of stormwater infrastructure that has been damaged or has reached the end of its life	Joe Monteleone	\$50,000.00	\$0.00	\$50,000.00
16	Maintenance	INF3981	IS	25-26	Road Safety	Shire Road Safety	Lineamarking, Signage Replacement, Guidepost Replacements. Flood depth markers, creek name signs & other warning devices	Completion of road improvements to increase the safety of the road for users	Joe Monteleone	\$50,000.00	\$0.00	\$50,000.00
17	Contractor	INF3982	IS	25-26	Parks & Open Spaces	Shire - Renewal and Replacement of playground equipment in parks	Renewal and replacement of parks and open spaces equipment and softfall	Replacement of playground equipment and/or softfall that has been damaged or reached the end of its life	Michael Ferro	\$250,000.00	\$0.00	\$250,000.00
18	Contractor	INF3983	IS	25-26	Urban Drainage	Brigalow Way Drainage Upgrade	Installation of subsoil drainage under kerb and channel due to natural spring on hill	Installtion of underground stormwater infrastructure to improve the drainage of the area	Kane Godwin	\$70,000.00	\$0.00	\$70,000.00
19	Theodore Construction	INF3984	IS	25-26	Rural Construction Seal	Kianga Road Rehab	Reconstruction of a 400m of sealed road due to deterioration	The repair of a damaged section of the road pavement	Prakash Joshi	\$150,000.00	\$0.00	\$150,000.00
20	Contractor	INF3986	IS	25-26	Bridges	Defence Road Bridge Rehab	Repair of Six Mile Creek Bridge currently closed to all traffic	Repair of damage to the bridge deck - bridge currently closed and sidetrack in place	Nathan Garvey	\$100,000.00	\$0.00	\$100,000.00
21	Contractor	INF3987	IS	25-26	Community Infrastructure	Shire Wide Electrical Repairs	Replace non-compliant electrical components. Upgrade to high efficiency lighting	Repair of electrial infrastructure in parks and open spaces as per instructions from Ergon	Michael Ferro	\$50,000.00	\$0.00	\$50,000.00

Project details										Funding		
Priority Order	Crew	Project Number	Directorate	Year	Project area	Project Title	Project Description	What will this project achieve	Project Manager	Council (\$)	External (\$) Only include funding that will be received in the Budget year.	Total (\$)
22	Taroom Construction	INF3988	IS	25-26	Urban Construction	Clarke Street Taroom Upgrade	Reshaping to ensure overland flow of water and stabilisation of existing road formation with gravel top up and asphalt seal	Repair of damage road formation and improvement of stormwater drainage network of the area	Gehan De Silva	\$500,000.00	\$0.00	\$500,000.00
23	Biloela Construction	INF3990	IS	25-26	Council Infrastructure	Carparking - Main Administration Building Biloela	Regrading, with possible expasnion, and some Sealing of existing gravel carpark to improve capacity and safety in wet weather	Improve the carparking area at the northern end of the Admin building	Kane Godwin	\$250,000.00	\$0.00	\$250,000.00
24	Contractor	INF3991	IS	25-26	Council Infrastructure	Biloela Depot Stockpile	Stage 1 - Fencing of the new stockpile area	Improvement of security for the Biloela Council Stockpile Pad	Rob Huggers	\$100,000.00	\$0.00	\$100,000.00
									TOTAL	11,018,910	14,427,875	25,446,785

2025-26										
		Project details						Funding		
Priority Order	Project Number	Directorate	Year	Project area	Project Title	Project Description	Project Manager	Council (\$)	External (\$)	Total (\$)
1		ES	2025-26	Executive Services	Contingency	Contingency	CEO	4,500,000		4,500,000
		ES	2025-26							-
		ES	2025-26							
							TOTAL	4,500,000	-	4,500,000

Budgeted revenue and expense report

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
Corporate and Community Services			
01035 - Employee Overheads			
0211 - Insurance Claims	(60,000.00)	(193,921.39)	(100,000.00)
0300 - Salaries & Wages	0.00	379,599.48	0.00
0310 - Public Holidays	997,000.00	984,791.36	997,000.00
0311 - Annual Leave	2,000,000.00	1,915,396.57	2,000,000.00
0312 - Personal Leave	1,028,000.00	1,130,752.37	1,028,000.00
0313 - Long Service Leave	420,000.00	379,896.39	375,000.00
0314 - Other Leave Expenses	144,000.00	484,874.89	470,000.00
0315 - Wet Weather Costs	200,000.00	0.00	200,000.00
0316 - Parental Leave	73,000.00	35,170.41	44,500.00
0317 - Rostered Day Off	12,000.00	29,887.35	45,000.00
0318 - Time in Lieu	60,000.00	8,490.59	20,000.00
0320 - Superannuation - Council Contribution	3,115,000.00	2,881,374.04	3,070,000.00
0331 - Workers Compensation Insurance	0.00	386,320.72	400,000.00
0336 - FP & LT	56,000.00	98,706.56	142,000.00
0500 - Materials Purchased	64,000.00	27,737.91	0.00
0510 - Protective Clothing & Accessories	0.00	369.72	0.00
0511 - Uniforms / Clothes Purchased	125,000.00	25,129.83	125,000.00
0983 - Internal Overheads Recovered	(7,554,000.00)	(4,485,340.52)	(4,796,207.00)
0984 - Corporate Overheads Recovered	(1,970,000.00)	1.82	0.00
0985 - External Overheads Recovered	(2,166,000.00)	(5,495,682.92)	(4,951,113.00)
01035 - Employee Overheads Total	(3,456,000.00)	(1,406,444.82)	(930,820.00)
01200 - CCS Directorate - General			
0119 - Other User Charges (Sundry)	(1,000.00)	(2,298.40)	(2,000.00)
0300 - Salaries & Wages	479,000.00	438,263.95	469,540.00
0301 - Overtime	4,640.00	2,894.49	0.00
0330 - Medicals Related Costs	18,367.00	3,840.45	4,000.00
0400 - Contractors	4,000.00	0.00	0.00
0410 - Consultants	127,203.00	0.00	0.00
0445 - Telephone Charges	22,000.00	5,458.59	6,500.00
0446 - Postage	10,000.00	10,770.89	12,000.00
0510 - Protective Clothing & Accessories	1,000.00	19.52	500.00
0511 - Uniforms / Clothes Purchased	1,000.00	55.89	750.00
0531 - Freight Delivery	1,000.00	111.63	500.00
0532 - Supplies - Stationery & Consumables	80,000.00	20,082.21	25,000.00
0535 - Office Furniture / Fixture	10,000.00	10,215.40	10,000.00
0970 - Plant Hire - Internal Usage	103,790.00	298,428.48	268,790.00
01200 - CCS Directorate - General Total	861,000.00	787,843.10	795,580.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01210 - Finance & Accounting			
0139 - Miscellaneous Receipts	0.00	(0.01)	0.00
0160 - Other Fees	0.00	(4,656.58)	0.00
0172 - Interest Received Banks & Other	(2,000,000.00)	(1,627,851.01)	(1,850,000.00)
0173 - Financial Assistance Grant	(8,653,319.00)	(8,653,319.00)	(8,999,500.00)
0203 - Sundry Receivables Write Offs	4,000.00	93,317.28	2,500.00
0300 - Salaries & Wages	729,000.00	788,312.57	858,087.00
0301 - Overtime	18,894.00	13,204.31	10,500.00
0332 - Fringe Benefit Taxes	200,000.00	180,499.91	230,000.00
0333 - Payroll Tax	66,000.00	70,852.02	70,000.00
0334 - Accommodation	0.00	1,672.27	700.00
0400 - Contractors	6,000.00	0.00	5,000.00
0410 - Consultants	0.00	12,000.00	0.00
0445 - Telephone Charges	700.00	579.91	650.00
0446 - Postage	0.00	1,791.57	500.00
0447 - Bank Fees & Finance Charges	116,000.00	89,659.45	96,000.00
0528 - Memberships & Subscriptions	14,150.00	15,900.91	29,000.00
0532 - Supplies - Stationery & Consumables	0.00	9,617.67	1,200.00
0570 - Food & Catering Costs	0.00	336.38	0.00
0571 - Travel Related Costs Other	1,000.00	560.88	1,000.00
0600 - QAO Audit Services	108,000.00	86,998.68	112,000.00
0601 - Other Audit Services	3,000.00	0.00	3,000.00
0610 - General Legal Costs	4,500.00	6,943.00	2,500.00
0901 - Legacy Employment Expenses	0.00	(3,800.11)	0.00
0970 - Plant Hire - Internal Usage	0.00	40,479.36	34,560.00
01210 - Finance & Accounting Total	(9,382,075.00)	(8,876,900.54)	(9,392,303.00)
01215 - Rates Services			
0120 - Rates Search/Certificate Fee	(91,000.00)	(100,128.00)	(101,000.00)
0139 - Miscellaneous Receipts	(130,000.00)	(76.39)	(120,000.00)
0205 - Fire Service Levy Collection Fees	(29,000.00)	(29,508.61)	(32,000.00)
0300 - Salaries & Wages	301,300.00	275,043.38	310,850.00
0301 - Overtime	5,000.00	5,549.74	5,000.00
0400 - Contractors	31,500.00	450.00	2,000.00
0410 - Consultants	0.00	12,307.47	3,000.00
0446 - Postage	14,000.00	14,574.98	15,000.00
0454 - Licenses & Permits	0.00	7,575.00	0.00
0530 - Valuation Expenses	80,000.00	3,671.88	85,000.00
0532 - Supplies - Stationery & Consumables	0.00	587.02	0.00
0612 - Debt Collection Legal Fees	120,000.00	0.00	120,000.00
0970 - Plant Hire - Internal Usage	0.00	0.00	700.00
01215 - Rates Services Total	301,800.00	190,046.47	288,550.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01220 - General Purpose Funds			
0010 - Rates - Urban	(7,054,000.00)	(10,773,077.89)	(7,262,000.00)
0011 - Rates - Commercial	(1,281,000.00)	(1,253,127.50)	(1,316,000.00)
0012 - Rates - Rural	(14,795,000.00)	(11,662,811.23)	(12,388,000.00)
0013 - Rates - Rural Residential	(822,000.00)	(830,202.12)	(800,000.00)
0014 - Rates - Extractive	(15,494,000.00)	(15,468,734.22)	(16,505,000.00)
0015 - Rates - Power Generation	(1,156,000.00)	(1,156,116.28)	(1,195,000.00)
0016 - Rates Discount - Urban	706,000.00	608,864.84	617,000.00
0017 - Rates Discount - Commercial	129,000.00	112,979.26	112,000.00
0018 - Rates Discount - Rural	1,480,000.00	1,366,825.46	1,053,000.00
0019 - Rates Discount - Rural Residential	83,000.00	68,969.83	68,000.00
0020 - Rates Discount - Extractive	1,550,000.00	1,525,521.45	1,568,000.00
0021 - Rates Discount- Power Generation	116,000.00	115,611.64	101,000.00
0035 - Water Pensioner Concession	57,000.00	54,032.98	56,000.00
0036 - Govt Granted Rates Concession	136,000.00	0.00	0.00
0037 - Cncl Granted Pensioner Concession -Urban	167,000.00	168,615.91	172,000.00
0038 - Cncl Granted Pensioner Concession -Rural	17,000.00	12,832.60	13,000.00
0039 - Cncl Granted Pension Concessio-Rural Res	15,000.00	13,036.59	13,300.00
0041 - Govt Pension Rebate Received	(136,000.00)	(191,574.15)	(130,200.00)
0042 - Rate Concessions-Sporting&Comm Group	207,000.00	520,722.11	529,600.00
0043 - Rate Concessions-Retirement Homes	231,000.00	227,882.75	234,700.00
0045 - Allowance for Rate Doubtful Debts	38,000.00	0.00	52,000.00
0052 - Environmental Levy - Urban	(687,000.00)	(1,003,991.02)	(1,104,400.00)
0053 - Environmental Levy - Rural	(246,000.00)	0.00	0.00
0054 - Environmental Levy - Rural Residential	(67,000.00)	0.00	0.00
0056 - Environmental Levy - Extractive	(5,000.00)	0.00	0.00
0058 - Enviro Levy Discount - Urban	69,000.00	85,936.61	88,000.00
0059 - Environmental Levy Discount - Rural	25,000.00	0.00	0.00
0060 - Enviro Levy Discount - Rural Residential	7,000.00	0.00	0.00
0062 - Environmental Levy Discount - Extractive	1,000.00	0.00	0.00
0084 - Interest - Rates - Urban	(32,000.00)	(63,402.09)	(60,000.00)
0085 - Interest - Rates - Commercial	0.00	(1,755.56)	(2,000.00)
0086 - Interest - Rates - Rural	(9,000.00)	(15,865.88)	(13,000.00)
0087 - Interest - Rates - Rural Residential	(6,000.00)	(3,614.87)	(3,000.00)
0088 - Interest - Rates - Extractive	(8,000.00)	(3,276.26)	(3,000.00)
0089 - Interest - Rates - Power Generation	0.00	(140.48)	0.00
0090 - Interest-Environ Levy -Urban	(3,000.00)	(6,568.25)	(6,000.00)
0092 - Interest-Environ Levy - Rural	(1,000.00)	0.00	0.00
0093 - Interest-Environ Levy -Rural Residential	(1,000.00)	0.00	0.00
0171 - Interest Write- Off	0.00	1,232.99	1,000.00
01220 - General Purpose Funds Total	(36,769,000.00)	(37,551,192.78)	(36,109,000.00)
01230 - Inventory Management (Stores)			
0300 - Salaries & Wages	0.00	545.22	0.00
0301 - Overtime	0.00	26.05	0.00
0445 - Telephone Charges	16,000.00	15,061.16	16,000.00
0500 - Materials Purchased	5,000.00	14,226.06	14,000.00
0506 - Stock Adjustment/Write- Off Expense	22,000.00	(12,261.56)	15,000.00
0510 - Protective Clothing & Accessories	1,000.00	3,884.92	2,500.00
0511 - Uniforms / Clothes Purchased	60,000.00	87,758.91	84,000.00
0528 - Memberships & Subscriptions	8,000.00	7,957.25	8,000.00
0531 - Freight Delivery	6,000.00	8,031.62	9,000.00
0532 - Supplies - Stationery & Consumables	7,000.00	7,325.51	9,000.00
0533 - Supplies - First Aid	0.00	54.29	0.00
0970 - Plant Hire - Internal Usage	92,400.00	69,364.00	92,400.00
0986 - Oncost Recovered	(409,000.00)	0.00	(410,000.00)
01230 - Inventory Management (Stores) Total	(191,600.00)	201,973.43	(160,100.00)

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01235 - Procurement			
0300 - Salaries & Wages	352,000.00	364,173.43	412,500.00
0301 - Overtime	8,000.00	5,857.93	8,000.00
0318 - Time in Lieu	2,000.00	1,262.39	0.00
0445 - Telephone Charges	200.00	29.08	250.00
0532 - Supplies - Stationery & Consumables	300.00	94.94	500.00
0535 - Office Furniture / Fixture	1,500.00	614.32	1,200.00
01235 - Procurement Total	364,000.00	372,032.09	422,450.00
01250 - Information & Communication Technology			
0300 - Salaries & Wages	325,000.00	418,624.58	539,051.00
0301 - Overtime	2,000.00	1,025.68	2,000.00
0334 - Accommodation	0.00	20,440.00	0.00
0400 - Contractors	0.00	7,500.00	0.00
0410 - Consultants	30,000.00	93,612.98	100,000.00
0445 - Telephone Charges	500,000.00	480,229.67	500,000.00
0446 - Postage	0.00	244.54	0.00
0454 - Licenses & Permits	0.00	6,107.54	6,500.00
0509 - Equipment Purchases	0.00	105.05	0.00
0528 - Memberships & Subscriptions	330,000.00	358,168.49	330,000.00
0531 - Freight Delivery	0.00	133.09	0.00
0532 - Supplies - Stationery & Consumables	1,000.00	2,151.42	2,500.00
0535 - Office Furniture / Fixture	0.00	36.05	0.00
0560 - Computer Hardware Expensed	20,000.00	4,570.45	17,500.00
0561 - Software Licence/Purchase - Expensed	120,000.00	397,386.79	300,000.00
0700 - Amortisation of Intangibles - Software	5,000.00	0.00	0.00
0701 - Depn Expense - ICT Network	0.00	160,116.15	190,058.00
0705 - Depn Expense - Plant & Equipment	153,000.00	0.00	0.00
0970 - Plant Hire - Internal Usage	0.00	1,560.00	0.00
01250 - Information & Communication Technology Total	1,486,000.00	1,952,012.48	1,987,609.00
01255 - ICT - Enterprise Resource Planning (ERP)			
0300 - Salaries & Wages	448,000.00	300,231.58	157,021.00
0301 - Overtime	10,000.00	10,185.19	50,000.00
0400 - Contractors	570,800.00	296,456.90	350,000.00
0445 - Telephone Charges	0.00	579.91	0.00
0454 - Licenses & Permits	204,000.00	205,597.23	215,000.00
0528 - Memberships & Subscriptions	42,000.00	70,474.94	54,000.00
0531 - Freight Delivery	100.00	48.00	0.00
0532 - Supplies - Stationery & Consumables	100.00	48.00	0.00
0535 - Office Furniture / Fixture	3,000.00	1,752.00	0.00
0970 - Plant Hire - Internal Usage	1,000.00	225.00	0.00
01255 - ICT - Enterprise Resource Planning (ERP) Total	1,279,000.00	885,598.75	826,021.00
01270 - Geographic Information Systems (GIS)			
0248 - Sundry Sales	0.00	(321.14)	0.00
0300 - Salaries & Wages	195,000.00	192,281.18	218,276.00
0301 - Overtime	0.00	1,512.81	0.00
0400 - Contractors	6,500.00	0.00	5,000.00
0528 - Memberships & Subscriptions	3,500.00	3,226.03	5,000.00
01270 - Geographic Information Systems (GIS) Total	205,000.00	196,698.88	228,276.00
01280 - Asset Management			
0300 - Salaries & Wages	192,000.00	188,165.07	213,813.00
0301 - Overtime	1,000.00	802.77	1,000.00
0334 - Accommodation	0.00	170.00	500.00
0454 - Licenses & Permits	0.00	66.43	0.00
0528 - Memberships & Subscriptions	2,300.00	2,282.00	2,500.00
0530 - Valuation Expenses	26,700.00	5,500.00	10,000.00
01280 - Asset Management Total	222,000.00	196,986.27	227,813.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01290 - Plant & Fleet Management			
0135 - Lease/Rent Fees Received	(8,000.00)	(6,900.00)	(6,000.00)
0160 - Other Fees	(4,000.00)	(4,423.97)	0.00
0211 - Insurance Claims	(10,000.00)	(32,966.30)	(10,000.00)
0300 - Salaries & Wages	693,200.00	729,682.77	714,402.00
0301 - Overtime	45,000.00	42,619.56	55,000.00
0400 - Contractors	530,000.00	705,551.16	715,000.00
0430 - General Asset Insurance	30,000.00	28,110.17	29,000.00
0433 - Motor Vehicle Insurance	350,000.00	348,229.73	350,000.00
0436 - Council Rates	20,000.00	18,720.66	20,000.00
0439 - Fuel Card Fees	1,000.00	877.00	500.00
0440 - Electricity	35,000.00	45,784.79	45,000.00
0445 - Telephone Charges	25,500.00	18,368.50	20,000.00
0447 - Bank Fees & Finance Charges	150.00	185.00	200.00
0454 - Licenses & Permits	12,000.00	14,806.46	13,500.00
0455 - Motor Vehicle Registration Fees	273,000.00	284,440.91	269,000.00
0456 - Motor Vehicle Inspection Fees	4,000.00	6,710.94	3,000.00
0457 - Advertising Marketing & Promotion	8,000.00	3,562.54	4,000.00
0510 - Protective Clothing & Accessories	200.00	301.72	1,000.00
0511 - Uniforms / Clothes Purchased	0.00	31.30	100.00
0528 - Memberships & Subscriptions	16,000.00	14,973.14	7,000.00
0531 - Freight Delivery	16,500.00	22,715.80	26,000.00
0532 - Supplies - Stationery & Consumables	25,000.00	40,083.37	13,000.00
0533 - Supplies - First Aid	0.00	77.52	100.00
0540 - Fuel	710,000.00	1,112,689.79	1,040,000.00
0541 - Motor Vehicle & Machinery Parts	517,000.00	638,174.23	653,000.00
0545 - Hire - Other	3,000.00	181,492.23	3,000.00
0546 - Oil and Grease	(72,519.00)	(31,098.94)	0.00
0547 - Tyres and Tubes	200,000.00	267,648.50	245,000.00
0548 - Batteries	2,000.00	1,031.91	3,000.00
0550 - Tools/Equipment Expensed (under \$xxxx)	5,500.00	31,488.32	32,000.00
0570 - Food & Catering Costs	0.00	136.36	500.00
0571 - Travel Related Costs Other	0.00	30.22	0.00
0705 - Depn Expense - Plant & Equipment	1,931,000.00	1,554,605.68	1,845,317.00
0970 - Plant Hire - Internal Usage	(390,000.00)	534,253.33	655,000.00
0985 - External Overheads Recovered	(9,000,000.00)	(9,502,736.03)	(10,400,000.00)
01290 - Plant & Fleet Management Total	(4,031,469.00)	(2,930,741.63)	(3,653,381.00)

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01295 - Aerodromes			
0124 - Parking Fees	0.00	(10,572.73)	0.00
0146 - Aerodrome Fees	(66,500.00)	(64,419.78)	(72,500.00)
0149 - Head Tax	(238,500.00)	(231,389.66)	(238,500.00)
0300 - Salaries & Wages	344,900.00	442,947.46	312,904.00
0301 - Overtime	44,900.00	49,281.66	43,050.00
0312 - Personal Leave	0.00	316.45	0.00
0318 - Time in Lieu	0.00	(221.75)	0.00
0334 - Accommodation	500.00	284.09	500.00
0400 - Contractors	98,200.00	78,325.86	74,200.00
0410 - Consultants	25,000.00	19,243.68	17,580.00
0430 - General Asset Insurance	23,660.00	17,375.21	17,660.00
0436 - Council Rates	4,000.00	3,545.54	3,688.00
0440 - Electricity	15,300.00	15,434.85	16,700.00
0445 - Telephone Charges	7,700.00	4,747.92	6,025.00
0454 - Licenses & Permits	0.00	388.50	0.00
0500 - Materials Purchased	29,000.00	16,945.93	28,150.00
0528 - Memberships & Subscriptions	1,500.00	1,492.40	1,500.00
0531 - Freight Delivery	300.00	143.03	300.00
0571 - Travel Related Costs Other	0.00	165.91	0.00
0610 - General Legal Costs	0.00	2,930.10	0.00
0711 - Depn Expense - Buildings Non-specialised	173,000.00	172,897.60	205,229.00
0720 - Depn Expense - Local Roads	508,000.00	423,335.80	502,500.00
0970 - Plant Hire - Internal Usage	150,200.00	197,128.55	165,500.00
01295 - Aerodromes Total	1,121,160.00	1,140,326.62	1,084,486.00
01300 - Community Services Management			
0300 - Salaries & Wages	177,000.00	222,417.37	177,254.00
0301 - Overtime	0.00	1,798.80	0.00
0335 - Staff Service Recognition Costs	0.00	25.00	0.00
0431 - Public Liability Insurance	0.00	659.40	0.00
0454 - Licenses & Permits	0.00	2,022.67	0.00
0528 - Memberships & Subscriptions	0.00	414.03	0.00
0531 - Freight Delivery	0.00	9.09	0.00
0570 - Food & Catering Costs	0.00	52.88	0.00
0571 - Travel Related Costs Other	0.00	90.05	0.00
0970 - Plant Hire - Internal Usage	30,000.00	26,920.50	35,000.00
01300 - Community Services Management Total	207,000.00	254,409.79	212,254.00
01305 - Community Grants Operations			
0300 - Salaries & Wages	0.00	5,054.55	0.00
0448 - Donations Paid	37,000.00	13,805.41	15,000.00
0449 - Community Grants Paid	169,000.00	67,246.92	155,000.00
0457 - Advertising Marketing & Promotion	0.00	400.00	450.00
0545 - Hire - Other	0.00	222.24	0.00
01305 - Community Grants Operations Total	206,000.00	86,729.12	170,450.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01307 - Community Development			
0248 - Sundry Sales	(8,000.00)	(29,713.63)	(150.00)
0270 - Other Contributions Received	(15,000.00)	(16,611.87)	0.00
0286 - Other Grants - Operating	(97,000.00)	(20,000.00)	(2,000.00)
0300 - Salaries & Wages	91,456.00	89,080.64	103,983.00
0301 - Overtime	927.00	16,524.97	7,500.00
0334 - Accommodation	0.00	770.00	0.00
0400 - Contractors	0.00	10,354.30	101,500.00
0410 - Consultants	0.00	10,800.00	0.00
0445 - Telephone Charges	1,000.00	779.83	1,000.00
0448 - Donations Paid	0.00	20,919.66	0.00
0454 - Licenses & Permits	0.00	78.65	15,100.00
0457 - Advertising Marketing & Promotion	500.00	9,819.69	7,500.00
0500 - Materials Purchased	272,000.00	167,583.04	36,500.00
0531 - Freight Delivery	0.00	32.96	0.00
0536 - Flowers / Wreaths	0.00	195.46	200.00
0545 - Hire - Other	0.00	8,253.00	5,000.00
0570 - Food & Catering Costs	0.00	7,145.68	7,500.00
0902 - Legacy Revenue	0.00	(3,642.27)	0.00
0970 - Plant Hire - Internal Usage	25.00	62.50	100.00
01307 - Community Development Total	245,908.00	272,432.61	283,733.00
01310 - Tourism & Promotion			
0137 - Hire - Other	(4,000.00)	(1,006.82)	(1,000.00)
0248 - Sundry Sales	(1,000.00)	(2,213.62)	(2,000.00)
0300 - Salaries & Wages	96,000.00	96,607.88	102,469.00
0400 - Contractors	4,000.00	3,393.60	6,000.00
0410 - Consultants	40,000.00	7,800.00	15,000.00
0430 - General Asset Insurance	1,000.00	926.83	1,000.00
0436 - Council Rates	4,000.00	3,354.10	3,500.00
0445 - Telephone Charges	0.00	294.48	500.00
0446 - Postage	0.00	180.95	300.00
0449 - Community Grants Paid	36,000.00	33,966.00	35,000.00
0457 - Advertising Marketing & Promotion	78,935.00	62,303.67	0.00
0500 - Materials Purchased	0.00	4,271.82	15,300.00
0528 - Memberships & Subscriptions	41,065.00	41,065.13	45,000.00
0531 - Freight Delivery	0.00	15.45	0.00
0532 - Supplies - Stationery & Consumables	0.00	1,078.76	2,000.00
0570 - Food & Catering Costs	0.00	569.45	3,000.00
0601 - Other Audit Services	0.00	62.10	0.00
0970 - Plant Hire - Internal Usage	0.00	224.00	800.00
01310 - Tourism & Promotion Total	296,000.00	252,893.78	226,869.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01320 - Arts & Culture			
0138 - Hire - Hall Facility	(1,000.00)	(764.62)	(1,000.00)
0212 - Commissions & Agency Fees	(1,500.00)	(1,444.32)	(2,500.00)
0248 - Sundry Sales	(19,500.00)	(17,649.20)	(15,200.00)
0254 - State GSCD - Operating Recurrent	(31,000.00)	(31,500.00)	(31,500.00)
0286 - Other Grants - Operating	(10,000.00)	(5,000.00)	(5,000.00)
0300 - Salaries & Wages	97,900.00	108,570.94	114,423.00
0301 - Overtime	1,500.00	4,389.71	7,000.00
0334 - Accommodation	1,500.00	381.81	1,500.00
0400 - Contractors	40,500.00	24,911.23	53,000.00
0410 - Consultants	9,000.00	0.00	2,000.00
0435 - Other Insurance	1,000.00	0.00	4,000.00
0445 - Telephone Charges	500.00	379.93	500.00
0446 - Postage	0.00	(83.75)	0.00
0449 - Community Grants Paid	85,600.00	54,209.09	0.00
0454 - Licenses & Permits	200.00	78.65	0.00
0457 - Advertising Marketing & Promotion	9,600.00	7,255.52	9,500.00
0500 - Materials Purchased	5,000.00	1,871.70	10,000.00
0528 - Memberships & Subscriptions	3,000.00	899.84	3,500.00
0531 - Freight Delivery	4,000.00	813.64	1,000.00
0532 - Supplies - Stationery & Consumables	4,300.00	2,885.08	6,000.00
0535 - Office Furniture / Fixture	0.00	315.00	1,762.00
0536 - Flowers / Wreaths	500.00	190.91	300.00
0545 - Hire - Other	10,600.00	5,754.55	8,000.00
0570 - Food & Catering Costs	6,300.00	4,440.98	8,000.00
0970 - Plant Hire - Internal Usage	0.00	150.00	0.00
01320 - Arts & Culture Total	218,000.00	161,056.69	175,285.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01330 - Library Services			
0119 - Other User Charges (Sundry)	0.00	(762.60)	0.00
0140 - Library Fees	(16,000.00)	(21,042.12)	(22,000.00)
0160 - Other Fees	(1,000.00)	(329.53)	0.00
0201 - Infringements Fines & Penalties	(1,000.00)	0.00	0.00
0254 - State GSCD - Operating Recurrent	(135,282.00)	(92,362.00)	(112,437.00)
0300 - Salaries & Wages	870,100.00	1,021,996.19	1,016,590.00
0301 - Overtime	10,000.00	12,339.44	6,500.00
0400 - Contractors	3,500.00	16,458.94	16,000.00
0430 - General Asset Insurance	23,500.00	19,534.59	26,000.00
0436 - Council Rates	19,000.00	16,402.49	17,000.00
0438 - Security	0.00	1,475.50	1,750.00
0440 - Electricity	61,500.00	76,810.62	81,500.00
0445 - Telephone Charges	23,900.00	20,312.45	21,000.00
0446 - Postage	2,100.00	2,953.77	3,000.00
0454 - Licenses & Permits	35,700.00	18,168.38	51,500.00
0457 - Advertising Marketing & Promotion	0.00	762.72	0.00
0500 - Materials Purchased	21,500.00	35,669.36	15,600.00
0510 - Protective Clothing & Accessories	0.00	51.70	0.00
0512 - Rent Expenses	12,500.00	11,944.73	14,000.00
0514 - eBook Purchases	7,000.00	5,461.47	8,000.00
0515 - eAudiobook Purchases	7,000.00	7,267.05	8,000.00
0519 - DVD Purchases	2,300.00	1,889.01	2,300.00
0520 - Book Purchases	63,933.00	48,405.27	52,000.00
0521 - CD Purchases	10,650.00	7,910.24	5,000.00
0522 - Magazine Purchases	2,500.00	2,977.99	2,500.00
0524 - Newspapers Purchases	2,500.00	0.00	2,500.00
0528 - Memberships & Subscriptions	11,400.00	23,487.17	3,500.00
0531 - Freight Delivery	1,000.00	1,432.11	2,000.00
0532 - Supplies - Stationery & Consumables	78,046.00	33,685.50	40,917.00
0533 - Supplies - First Aid	0.00	351.62	100.00
0535 - Office Furniture / Fixture	24,400.00	26,969.24	24,500.00
0970 - Plant Hire - Internal Usage	76,000.00	83,314.50	113,100.00
01330 - Library Services Total	1,216,747.00	1,383,535.80	1,400,420.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01340 - Community Resource Centre			
0119 - Other User Charges (Sundry)	0.00	(213.18)	0.00
0132 - Membership Fees	(13,000.00)	(11,979.61)	(14,000.00)
0137 - Hire - Other	(24,500.00)	(25,640.70)	(25,000.00)
0138 - Hire - Hall Facility	0.00	(2,243.69)	(2,000.00)
0160 - Other Fees	(10,000.00)	(12,512.24)	(19,500.00)
0248 - Sundry Sales	0.00	(187.00)	0.00
0254 - State GSCD - Operating Recurrent	(715,000.00)	(452,238.89)	(701,000.00)
0300 - Salaries & Wages	299,000.00	481,788.40	267,054.00
0301 - Overtime	0.00	796.64	1,500.00
0334 - Accommodation	0.00	236.16	500.00
0400 - Contractors	600,200.00	325,341.44	524,000.00
0410 - Consultants	0.00	424.00	1,000.00
0430 - General Asset Insurance	10,000.00	8,529.22	10,000.00
0436 - Council Rates	4,500.00	4,664.60	5,000.00
0438 - Security	6,200.00	5,341.29	5,000.00
0440 - Electricity	5,000.00	6,295.07	7,000.00
0445 - Telephone Charges	6,600.00	6,479.79	7,000.00
0500 - Materials Purchased	171,000.00	43,899.45	206,500.00
0509 - Equipment Purchases	0.00	5,913.52	0.00
0510 - Protective Clothing & Accessories	0.00	11.00	0.00
0528 - Memberships & Subscriptions	0.00	886.30	0.00
0531 - Freight Delivery	1,000.00	2,185.12	2,700.00
0532 - Supplies - Stationery & Consumables	4,000.00	6,733.06	4,300.00
0535 - Office Furniture / Fixture	0.00	1,847.28	3,000.00
0570 - Food & Catering Costs	0.00	1,170.18	1,000.00
0571 - Travel Related Costs Other	0.00	593.97	1,000.00
0572 - Course & Conference Costs	0.00	2,768.09	3,000.00
0601 - Other Audit Services	0.00	7,475.00	0.00
0711 - Depn Expense - Buildings Non-specialised	73,000.00	60,895.10	72,282.00
0970 - Plant Hire - Internal Usage	25,000.00	34,583.50	39,000.00
01340 - Community Resource Centre Total	443,000.00	503,842.87	399,336.00
01350 - Home Care Services			
0119 - Other User Charges (Sundry)	(3,000.00)	(1,321.81)	(1,200.00)
0250 - Federal GSCD - Operating Recurrent	0.00	(10,095.00)	(36,000.00)
0286 - Other Grants - Operating	(732,300.00)	(712,048.98)	(835,000.00)
0300 - Salaries & Wages	587,300.00	489,549.11	134,836.00
0301 - Overtime	40,000.00	51,236.02	84,250.00
0330 - Medicals Related Costs	0.00	290.00	0.00
0400 - Contractors	5,000.00	9,567.50	198,522.00
0410 - Consultants	0.00	0.00	173,287.00
0445 - Telephone Charges	1,000.00	759.88	1,500.00
0454 - Licenses & Permits	10,000.00	6,192.09	35,000.00
0500 - Materials Purchased	3,000.00	4,637.64	5,000.00
0528 - Memberships & Subscriptions	0.00	2,597.50	5,000.00
0532 - Supplies - Stationery & Consumables	2,000.00	2,471.05	3,000.00
0570 - Food & Catering Costs	0.00	10,194.84	500.00
0571 - Travel Related Costs Other	0.00	154.00	500.00
0970 - Plant Hire - Internal Usage	27,000.00	54,550.00	67,000.00
01350 - Home Care Services Total	(60,000.00)	(91,266.16)	(163,805.00)
Corporate and Community Services Total	(45,217,529.00)	(42,018,127.18)	(41,680,277.00)

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
Council Services			
01400 - Council Services Directorate - General			
0300 - Salaries & Wages	697,000.00	689,302.02	792,871.00
0301 - Overtime	0.00	3,918.90	0.00
0310 - Public Holidays	0.00	235.86	0.00
0330 - Medicals Related Costs	5,000.00	5,904.08	6,200.00
0334 - Accommodation	0.00	278.18	0.00
0445 - Telephone Charges	0.00	132.47	0.00
0457 - Advertising Marketing & Promotion	2,000.00	1,956.67	2,800.00
0510 - Protective Clothing & Accessories	17,000.00	1,369.08	0.00
0528 - Memberships & Subscriptions	5,000.00	5,000.00	5,000.00
0531 - Freight Delivery	0.00	213.85	0.00
0532 - Supplies - Stationery & Consumables	3,000.00	5,372.33	4,200.00
0535 - Office Furniture / Fixture	5,000.00	2,010.05	0.00
0536 - Flowers / Wreaths	0.00	300.00	0.00
0570 - Food & Catering Costs	0.00	140.46	0.00
0571 - Travel Related Costs Other	1,000.00	17.73	0.00
0610 - General Legal Costs	0.00	6,100.00	0.00
0970 - Plant Hire - Internal Usage	0.00	22,352.75	24,000.00
01400 - Council Services Directorate - General Total	735,000.00	744,604.43	835,071.00
01405 - Plumbing & Building Services			
0120 - Rates Search/Certificate Fee	(20,000.00)	(18,766.00)	(22,500.00)
0129 - Application Fees	(200,000.00)	(198,244.34)	(200,000.00)
0130 - Inspection Fees	0.00	(22,533.54)	(27,000.00)
0139 - Miscellaneous Receipts	0.00	(1,960.00)	0.00
0300 - Salaries & Wages	163,000.00	227,265.39	257,329.00
0301 - Overtime	750.00	255.13	750.00
0334 - Accommodation	500.00	436.36	500.00
0400 - Contractors	15,000.00	2,249.25	5,000.00
0410 - Consultants	0.00	8,650.00	6,000.00
0445 - Telephone Charges	1,500.00	4,289.27	4,565.00
0454 - Licenses & Permits	0.00	926.49	1,000.00
0531 - Freight Delivery	0.00	35.84	0.00
0532 - Supplies - Stationery & Consumables	5,500.00	7,081.78	5,500.00
0535 - Office Furniture / Fixture	0.00	453.64	600.00
0571 - Travel Related Costs Other	250.00	103.64	300.00
0970 - Plant Hire - Internal Usage	30,000.00	18,000.00	22,000.00
01405 - Plumbing & Building Services Total	(3,500.00)	28,242.91	54,044.00
01410 - Planning Services			
0120 - Rates Search/Certificate Fee	(11,000.00)	(13,346.00)	(15,000.00)
0129 - Application Fees	(170,000.00)	(140,677.67)	(160,000.00)
0300 - Salaries & Wages	343,000.00	184,021.11	292,147.00
0312 - Personal Leave	0.00	927.36	0.00
0410 - Consultants	100,000.00	79,573.50	120,000.00
0444 - Sponsorship	0.00	545.45	600.00
0454 - Licenses & Permits	0.00	18.18	0.00
0528 - Memberships & Subscriptions	750.00	0.00	750.00
0532 - Supplies - Stationery & Consumables	600.00	382.99	600.00
0535 - Office Furniture / Fixture	0.00	453.64	0.00
01410 - Planning Services Total	263,350.00	111,898.56	239,097.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01415 - Environmental Health			
0131 - Licences & Permits	(75,000.00)	(73,772.87)	(90,000.00)
0160 - Other Fees	0.00	(224.00)	0.00
0201 - Infringements Fines & Penalties	(9,440.00)	(6,910.24)	(11,000.00)
0255 - State GSCD - Operating Non-recurrent	0.00	(1,005.20)	0.00
0259 - Grants Commission Allocation	(40,200.00)	(112,200.00)	(40,200.00)
0300 - Salaries & Wages	260,260.00	259,653.09	284,627.00
0301 - Overtime	4,000.00	1,644.94	3,720.00
0400 - Contractors	26,000.00	13,380.37	18,000.00
0410 - Consultants	0.00	1,110.40	1,000.00
0445 - Telephone Charges	2,500.00	3,737.59	3,630.00
0446 - Postage	100.00	53.64	0.00
0453 - Searches Other	0.00	503.99	0.00
0457 - Advertising Marketing & Promotion	0.00	311.21	0.00
0500 - Materials Purchased	13,250.00	5,767.11	7,500.00
0510 - Protective Clothing & Accessories	450.00	98.18	436.00
0528 - Memberships & Subscriptions	2,700.00	500.00	1,500.00
0532 - Supplies - Stationery & Consumables	250.00	229.16	233.00
0570 - Food & Catering Costs	0.00	50.74	0.00
0571 - Travel Related Costs Other	0.00	70.92	0.00
0970 - Plant Hire - Internal Usage	55,000.00	53,552.00	60,000.00
01415 - Environmental Health Total	239,870.00	146,551.03	239,446.00
01420 - Environmental Sustainability			
0201 - Infringements Fines & Penalties	0.00	(13,809.00)	(17,500.00)
0300 - Salaries & Wages	329,000.00	297,298.72	354,017.00
0301 - Overtime	0.00	584.92	0.00
0334 - Accommodation	2,000.00	1,322.51	1,860.00
0400 - Contractors	0.00	433.90	0.00
0500 - Materials Purchased	0.00	102.13	0.00
0528 - Memberships & Subscriptions	2,500.00	4,009.59	4,050.00
0571 - Travel Related Costs Other	0.00	3,001.96	3,000.00
0610 - General Legal Costs	400.00	0.00	0.00
0970 - Plant Hire - Internal Usage	15,000.00	25,920.00	30,000.00
01420 - Environmental Sustainability Total	348,900.00	318,864.73	375,427.00
01425 - Land Protection			
0130 - Inspection Fees	(14,000.00)	(23,953.67)	(30,000.00)
0145 - Private Works Fees	(80,000.00)	(84,263.64)	(80,000.00)
0300 - Salaries & Wages	692,000.00	734,985.26	922,480.00
0301 - Overtime	5,000.00	5,893.95	4,650.00
0311 - Annual Leave	0.00	344.82	0.00
0336 - FP & LT	1,000.00	29.53	930.00
0400 - Contractors	48,000.00	24,362.14	29,600.00
0436 - Council Rates	4,000.00	3,438.16	3,575.00
0440 - Electricity	1,000.00	742.29	205.00
0445 - Telephone Charges	4,200.00	2,669.04	3,036.00
0500 - Materials Purchased	51,000.00	73,428.22	68,075.00
0528 - Memberships & Subscriptions	94,500.00	89,835.36	89,750.00
0532 - Supplies - Stationery & Consumables	3,000.00	2,698.56	3,000.00
0535 - Office Furniture / Fixture	0.00	123.02	0.00
0570 - Food & Catering Costs	500.00	315.78	500.00
0970 - Plant Hire - Internal Usage	62,000.00	89,487.56	101,441.00
01425 - Land Protection Total	872,200.00	920,136.38	1,117,242.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01430 - Stock Routes			
0119 - Other User Charges (Sundry)	(300.00)	(99.09)	(279.00)
0131 - Licences & Permits	0.00	(159.00)	(160.00)
0300 - Salaries & Wages	200.00	811.92	0.00
0301 - Overtime	100.00	26.78	0.00
0400 - Contractors	0.00	94,649.07	65,100.00
0436 - Council Rates	700.00	438.19	450.00
0500 - Materials Purchased	600.00	856.40	926.00
0532 - Supplies - Stationery & Consumables	700.00	220.23	651.00
0970 - Plant Hire - Internal Usage	800.00	272.50	600.00
01430 - Stock Routes Total	2,800.00	97,017.00	67,288.00
01440 - Dip Yards			
0119 - Other User Charges (Sundry)	(80,000.00)	(80,727.03)	(80,000.00)
0160 - Other Fees	(30,000.00)	(39,642.93)	(30,000.00)
0300 - Salaries & Wages	8,300.00	7,049.67	0.00
0301 - Overtime	3,100.00	1,152.07	1,686.00
0400 - Contractors	10,400.00	4,026.46	6,200.00
0430 - General Asset Insurance	3,000.00	2,373.16	2,790.00
0436 - Council Rates	38,700.00	27,576.04	32,000.00
0440 - Electricity	6,300.00	2,426.74	5,859.00
0500 - Materials Purchased	25,000.00	14,953.72	19,000.00
0970 - Plant Hire - Internal Usage	4,600.00	4,452.98	4,599.00
01440 - Dip Yards Total	(10,600.00)	(56,359.12)	(37,866.00)
01445 - Washdown Facilities			
0119 - Other User Charges (Sundry)	(90,300.00)	(71,787.61)	(68,100.00)
0300 - Salaries & Wages	7,000.00	5,594.39	0.00
0301 - Overtime	0.00	72.49	0.00
0400 - Contractors	46,100.00	46,382.38	48,179.00
0430 - General Asset Insurance	28,300.00	9,416.50	13,000.00
0436 - Council Rates	1,400.00	963.08	1,302.00
0440 - Electricity	30,100.00	12,616.26	17,500.00
0445 - Telephone Charges	600.00	399.96	529.00
0500 - Materials Purchased	26,100.00	20,044.50	25,000.00
0532 - Supplies - Stationery & Consumables	0.00	63.38	57.00
0543 - Hire - External Plant - Dry	0.00	950.00	900.00
0713 - Depn Expense - Other Structures	70,000.00	61,772.70	73,324.00
0970 - Plant Hire - Internal Usage	2,900.00	4,317.72	2,500.00
01445 - Washdown Facilities Total	122,200.00	90,805.75	114,191.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01450 - Animal Control			
0125 - Impound & Dispos Fees	(12,000.00)	(8,951.00)	(12,000.00)
0127 - Animal Registration Fees	(60,000.00)	(54,783.22)	(57,000.00)
0131 - Licences & Permits	(6,000.00)	(937.99)	(4,080.00)
0137 - Hire - Other	(1,000.00)	(1,465.43)	(1,200.00)
0201 - Infringements Fines & Penalties	(18,000.00)	(23,873.16)	(19,000.00)
0300 - Salaries & Wages	360,000.00	339,966.69	352,175.00
0301 - Overtime	65,000.00	39,119.22	60,000.00
0312 - Personal Leave	0.00	166.88	0.00
0334 - Accommodation	0.00	155.00	300.00
0400 - Contractors	35,600.00	7,994.53	14,000.00
0410 - Consultants	0.00	8,545.46	5,000.00
0430 - General Asset Insurance	5,000.00	2,681.39	5,000.00
0436 - Council Rates	4,900.00	3,837.96	5,300.00
0440 - Electricity	6,000.00	7,580.82	7,100.00
0445 - Telephone Charges	2,500.00	4,108.20	4,500.00
0446 - Postage	2,700.00	1,255.94	1,800.00
0457 - Advertising Marketing & Promotion	0.00	183.10	0.00
0500 - Materials Purchased	16,000.00	6,240.69	8,000.00
0510 - Protective Clothing & Accessories	300.00	480.04	11,000.00
0511 - Uniforms / Clothes Purchased	0.00	73.14	0.00
0528 - Memberships & Subscriptions	8,000.00	12,230.00	14,400.00
0531 - Freight Delivery	0.00	13.62	0.00
0532 - Supplies - Stationery & Consumables	3,400.00	4,817.69	4,020.00
0570 - Food & Catering Costs	500.00	761.01	504.00
0970 - Plant Hire - Internal Usage	48,000.00	47,771.50	43,000.00
01450 - Animal Control Total	460,900.00	397,972.08	442,819.00
01455 - Local Laws			
0201 - Infringements Fines & Penalties	(6,500.00)	(6,428.00)	(7,200.00)
0334 - Accommodation	250.00	109.09	250.00
0400 - Contractors	1,200.00	5,768.35	6,000.00
0453 - Searches Other	0.00	100.75	0.00
0457 - Advertising Marketing & Promotion	0.00	500.27	500.00
0500 - Materials Purchased	0.00	126.36	0.00
0532 - Supplies - Stationery & Consumables	0.00	1,100.00	1,000.00
0570 - Food & Catering Costs	0.00	91.36	0.00
01455 - Local Laws Total	(5,050.00)	1,368.18	550.00
01465 - Cemeteries			
0134 - Cemetery/Crematoria fees	(31,500.00)	(78,605.30)	(85,100.00)
0300 - Salaries & Wages	0.00	11,576.82	0.00
0301 - Overtime	0.00	1,163.87	0.00
0400 - Contractors	120,000.00	43,179.52	75,000.00
0430 - General Asset Insurance	1,600.00	3,279.23	4,550.00
0436 - Council Rates	4,300.00	11,220.74	13,700.00
0500 - Materials Purchased	5,500.00	8,566.57	6,500.00
0532 - Supplies - Stationery & Consumables	0.00	14.17	0.00
0970 - Plant Hire - Internal Usage	7,000.00	4,128.65	6,000.00
01465 - Cemeteries Total	106,900.00	4,524.27	20,650.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01470 - Swimming Pools			
0160 - Other Fees	0.00	(28.18)	0.00
0300 - Salaries & Wages	0.00	12,549.90	0.00
0301 - Overtime	0.00	1,676.70	0.00
0400 - Contractors	790,000.00	719,224.18	850,000.00
0410 - Consultants	0.00	2,828.00	2,000.00
0430 - General Asset Insurance	57,000.00	51,759.02	57,000.00
0436 - Council Rates	82,500.00	129,025.07	134,000.00
0440 - Electricity	69,000.00	127,507.49	97,500.00
0445 - Telephone Charges	300.00	607.33	500.00
0500 - Materials Purchased	256,000.00	35,911.31	240,000.00
0501 - Chemicals	0.00	2,553.53	0.00
0505 - Stock Issue	0.00	1,517.30	0.00
0528 - Memberships & Subscriptions	4,000.00	3,353.54	4,000.00
0531 - Freight Delivery	500.00	368.74	500.00
0532 - Supplies - Stationery & Consumables	31,500.00	106,181.11	111,200.00
0543 - Hire - External Plant - Dry	0.00	228.33	0.00
0711 - Depn Expense - Buildings Non-specialised	305,000.00	394,430.35	468,189.00
0970 - Plant Hire - Internal Usage	11,000.00	8,281.80	9,500.00
01470 - Swimming Pools Total	1,606,800.00	1,597,975.52	1,974,389.00
01475 - Properties - Land and Leased			
0119 - Other User Charges (Sundry)	(7,890.00)	(7,899.06)	(7,890.00)
0135 - Lease/Rent Fees Received	(480,200.00)	(531,028.42)	(515,000.00)
0137 - Hire - Other	(5,000.00)	3,300.00	(5,000.00)
0138 - Hire - Hall Facility	(80,500.00)	(55,840.13)	(80,500.00)
0160 - Other Fees	0.00	(2.74)	0.00
0212 - Commissions & Agency Fees	(16,000.00)	(17,250.00)	(16,000.00)
0300 - Salaries & Wages	208,000.00	231,271.04	227,660.00
0301 - Overtime	0.00	3,371.29	0.00
0400 - Contractors	494,000.00	429,797.58	550,000.00
0410 - Consultants	21,700.00	48,608.30	28,700.00
0430 - General Asset Insurance	249,450.00	219,250.09	247,200.00
0436 - Council Rates	369,800.00	381,837.33	429,200.00
0438 - Security	6,000.00	2,973.68	5,400.00
0440 - Electricity	96,550.00	81,158.03	85,000.00
0441 - Gas Charges	700.00	1,449.57	850.00
0445 - Telephone Charges	800.00	1,740.02	2,500.00
0454 - Licenses & Permits	600.00	2,406.72	2,000.00
0457 - Advertising Marketing & Promotion	2,500.00	1,781.27	2,000.00
0500 - Materials Purchased	231,400.00	25,629.12	425,000.00
0505 - Stock Issue	0.00	115.53	0.00
0512 - Rent Expenses	51,000.00	39,425.40	54,700.00
0528 - Memberships & Subscriptions	2,000.00	1,425.56	2,000.00
0531 - Freight Delivery	700.00	470.26	400.00
0532 - Supplies - Stationery & Consumables	0.00	68.66	0.00
0535 - Office Furniture / Fixture	0.00	5,887.14	3,600.00
0545 - Hire - Other	500.00	263.21	300.00
0570 - Food & Catering Costs	0.00	13.80	0.00
0610 - General Legal Costs	8,000.00	15,874.17	18,000.00
0711 - Depn Expense - Buildings Non-specialised	52,000.00	0.00	0.00
0970 - Plant Hire - Internal Usage	127,300.00	23,851.03	40,000.00
01475 - Properties - Land and Leased Total	1,333,410.00	909,948.45	1,500,120.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01480 - Properties - Construction & Maintenance			
0135 - Lease/Rent Fees Received	(4,800.00)	0.00	0.00
0211 - Insurance Claims	(900.00)	0.00	0.00
0300 - Salaries & Wages	179,400.00	469,855.54	385,063.00
0301 - Overtime	30,600.00	36,439.54	18,200.00
0334 - Accommodation	0.00	10,600.00	1,600.00
0400 - Contractors	914,050.00	1,197,565.76	847,000.00
0410 - Consultants	600.00	6,525.52	6,700.00
0435 - Other Insurance	0.00	5,000.00	0.00
0436 - Council Rates	7,000.00	4,122.02	0.00
0445 - Telephone Charges	1,000.00	272.54	0.00
0500 - Materials Purchased	300,050.00	193,544.86	97,800.00
0511 - Uniforms / Clothes Purchased	0.00	150.66	0.00
0531 - Freight Delivery	3,700.00	1,912.94	1,000.00
0532 - Supplies - Stationery & Consumables	3,000.00	2,411.65	0.00
0533 - Supplies - First Aid	0.00	332.99	0.00
0535 - Office Furniture / Fixture	8,200.00	21,775.25	19,200.00
0543 - Hire - External Plant - Dry	7,500.00	7,448.28	2,500.00
0545 - Hire - Other	4,500.00	2,748.62	1,400.00
0570 - Food & Catering Costs	100.00	0.00	0.00
0711 - Depn Expense - Buildings Non-specialised	3,927,000.00	3,173,470.58	3,766,910.00
0970 - Plant Hire - Internal Usage	62,000.00	68,314.93	59,400.00
01480 - Properties - Construction & Maintenance Total	5,443,000.00	5,202,491.68	5,206,773.00
01485 - Native Title & Cultural Heritage			
0334 - Accommodation	0.00	525.00	0.00
0410 - Consultants	40,000.00	72,707.40	90,000.00
0570 - Food & Catering Costs	0.00	90.91	0.00
0571 - Travel Related Costs Other	0.00	530.18	0.00
0610 - General Legal Costs	0.00	13,713.00	50,000.00
01485 - Native Title & Cultural Heritage Total	40,000.00	87,566.49	140,000.00
01490 - Economic Development			
0270 - Other Contributions Received	(12,000.00)	(5,500.00)	(12,000.00)
0300 - Salaries & Wages	123,000.00	138,012.10	167,503.00
0334 - Accommodation	0.00	1,301.27	0.00
0410 - Consultants	52,000.00	51,833.00	84,000.00
0445 - Telephone Charges	0.00	89.39	0.00
0449 - Community Grants Paid	40,000.00	0.00	0.00
0457 - Advertising Marketing & Promotion	0.00	16,418.27	18,000.00
0528 - Memberships & Subscriptions	104,000.00	108,840.96	100,000.00
0532 - Supplies - Stationery & Consumables	0.00	170.16	0.00
0545 - Hire - Other	0.00	3,207.80	0.00
0570 - Food & Catering Costs	0.00	9,882.21	7,000.00
0571 - Travel Related Costs Other	45,000.00	90,168.66	0.00
0572 - Course & Conference Costs	0.00	938.18	0.00
01490 - Economic Development Total	352,000.00	415,362.00	364,503.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01500 - Kerbside Waste Services			
0070 - Domestic Waste Annual Charge	(3,242,000.00)	(2,264,597.32)	(2,350,000.00)
0074 - Non Domestic Waste Annual Charge	(507,000.00)	(1,015,608.87)	(1,056,000.00)
0078 - Domestic Waste Service Discount	96,000.00	191,270.23	190,000.00
0079 - Non Domestic Waste Service Discount	42,000.00	86,325.43	85,000.00
0099 - Interest - Domestic Waste Service	(7,000.00)	(12,183.95)	(8,000.00)
0100 - Interest - Non Domestic Waste Service	(3,000.00)	(4,770.45)	(3,150.00)
0119 - Other User Charges (Sundry)	0.00	(2.70)	0.00
0171 - Interest Write- Off	0.00	76.67	0.00
0255 - State GSCD - Operating Non-recurrent	0.00	(30,290.00)	0.00
0300 - Salaries & Wages	9,900.00	5,446.68	0.00
0301 - Overtime	500.00	165.60	0.00
0400 - Contractors	852,800.00	780,160.25	852,800.00
0445 - Telephone Charges	1,600.00	1,146.79	1,488.00
0457 - Advertising Marketing & Promotion	3,000.00	962.73	2,790.00
0500 - Materials Purchased	1,900.00	1,122.33	1,767.00
0532 - Supplies - Stationery & Consumables	0.00	110.65	0.00
0570 - Food & Catering Costs	0.00	10.00	0.00
0970 - Plant Hire - Internal Usage	300.00	128.00	279.00
01500 - Kerbside Waste Services Total	(2,751,000.00)	(2,260,527.93)	(2,283,026.00)
01510 - Waste Facilities			
0119 - Other User Charges (Sundry)	(207,000.00)	(92,215.17)	(105,500.00)
0160 - Other Fees	(1,517,800.00)	(1,373,983.75)	(1,528,500.00)
0201 - Infringements Fines & Penalties	0.00	(1,780.00)	0.00
0211 - Insurance Claims	0.00	(2,445.00)	0.00
0248 - Sundry Sales	(2,900.00)	(977.24)	(1,100.00)
0250 - Federal GSCD - Operating Recurrent	(547,000.00)	0.00	(525,000.00)
0300 - Salaries & Wages	1,408,000.00	1,165,124.84	1,083,371.00
0301 - Overtime	31,600.00	32,410.23	35,460.00
0312 - Personal Leave	200.00	58.97	0.00
0314 - Other Leave Expenses	0.00	70,759.34	0.00
0334 - Accommodation	0.00	390.90	0.00
0400 - Contractors	1,629,900.00	1,546,501.53	1,708,812.00
0410 - Consultants	59,800.00	73,423.32	55,400.00
0430 - General Asset Insurance	53,800.00	17,909.44	18,348.00
0436 - Council Rates	18,700.00	12,168.21	12,666.00
0440 - Electricity	29,500.00	20,747.68	28,174.00
0445 - Telephone Charges	15,400.00	11,464.28	13,800.00
0450 - Waste levy	1,668,700.00	971,169.79	1,400,000.00
0457 - Advertising Marketing & Promotion	9,000.00	5,135.04	5,353.00
0500 - Materials Purchased	192,500.00	101,485.38	123,347.00
0510 - Protective Clothing & Accessories	100.00	41.29	100.00
0528 - Memberships & Subscriptions	197,200.00	66,887.94	69,359.00
0531 - Freight Delivery	3,900.00	142,478.25	3,000.00
0532 - Supplies - Stationery & Consumables	23,700.00	14,273.94	17,500.00
0542 - Hire - External Plant - Wet	600.00	5,610.00	5,400.00
0543 - Hire - External Plant - Dry	35,200.00	32,929.85	38,000.00
0570 - Food & Catering Costs	100.00	274.54	0.00
0610 - General Legal Costs	4,000.00	2,753.05	3,300.00
0780 - Depn Expense - Waste Infrastructure	87,000.00	150,606.40	178,770.00
0970 - Plant Hire - Internal Usage	1,033,100.00	1,104,266.53	1,334,100.00
01510 - Waste Facilities Total	4,227,300.00	4,077,469.58	3,974,160.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01600 - Water			
0071 - Water Supply Access - Annual Charge	(5,202,000.00)	(5,142,893.19)	(5,142,900.00)
0075 - Prior Year Water Consumption	(100,000.00)	0.00	0.00
0076 - Water Supply Services Discount	520,000.00	436,404.46	431,200.00
0083 - Water Consumption Write-Off	2,000.00	11,192.67	11,200.00
0096 - Interest - Water Access	(24,000.00)	(34,504.24)	(27,600.00)
0097 - Interest - Water - Excess / Consumption	(14,000.00)	0.00	0.00
0101 - Water Excess / Consumption	(3,261,000.00)	0.00	(3,359,000.00)
0129 - Application Fees	(9,000.00)	0.00	0.00
0135 - Lease/Rent Fees Received	0.00	(4,523.52)	0.00
0159 - Connection Fees	0.00	(304,200.16)	(193,000.00)
0160 - Other Fees	(2,000.00)	93,480.27	0.00
0171 - Interest Write- Off	0.00	169.08	100.00
0213 - Water Sales	(577,000.00)	(220,707.61)	(246,000.00)
0255 - State GSCD - Operating Non-recurrent	0.00	(97,537.87)	(180,000.00)
0300 - Salaries & Wages	770,000.00	2,379,387.45	2,841,033.00
0301 - Overtime	0.00	275,290.52	210,402.00
0312 - Personal Leave	0.00	534.12	0.00
0318 - Time in Lieu	0.00	91.35	0.00
0334 - Accommodation	0.00	8,515.53	0.00
0336 - FP & LT	0.00	1,961.81	0.00
0400 - Contractors	3,618,000.00	571,650.25	932,370.00
0410 - Consultants	200,000.00	154,184.48	0.00
0430 - General Asset Insurance	288,204.00	288,203.90	0.00
0436 - Council Rates	0.00	25,443.73	46,572.00
0440 - Electricity	0.00	540,947.40	572,245.00
0445 - Telephone Charges	45,000.00	24,040.69	0.00
0446 - Postage	0.00	2,676.73	0.00
0454 - Licenses & Permits	0.00	1,233,158.07	1,498,188.00
0500 - Materials Purchased	3,634,000.00	929,865.11	1,263,893.00
0501 - Chemicals	0.00	0.00	646,102.00
0505 - Stock Issue	0.00	1,078.63	0.00
0510 - Protective Clothing & Accessories	0.00	6,721.33	0.00
0528 - Memberships & Subscriptions	8,000.00	15,719.97	285,608.00
0531 - Freight Delivery	0.00	12,738.13	0.00
0532 - Supplies - Stationery & Consumables	0.00	13,232.20	0.00
0533 - Supplies - First Aid	0.00	309.03	0.00
0535 - Office Furniture / Fixture	0.00	453.64	0.00
0542 - Hire - External Plant - Wet	0.00	8,214.77	0.00
0543 - Hire - External Plant - Dry	0.00	51,183.07	0.00
0570 - Food & Catering Costs	0.00	1,516.86	0.00
0740 - Depn Expense - Water Infrastructure	4,474,000.00	3,758,093.96	4,460,858.00
0902 - Legacy Revenue	0.00	(10,000.00)	0.00
0970 - Plant Hire - Internal Usage	80,000.00	520,724.96	469,027.00
01600 - Water Total	4,450,204.00	5,552,817.58	4,520,298.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01700 - Sewerage			
0072 - Sewer Annual Charge	(5,352,000.00)	(5,333,106.54)	(5,493,100.00)
0077 - Sewer Service Discount	535,000.00	456,470.82	462,300.00
0098 - Interest - Sewer Service	(13,000.00)	(24,143.96)	(19,200.00)
0159 - Connection Fees	0.00	(113.88)	0.00
0160 - Other Fees	(312,000.00)	(172,625.88)	(140,000.00)
0171 - Interest Write- Off	0.00	141.98	100.00
0213 - Water Sales	(37,000.00)	(2,329.70)	0.00
0248 - Sundry Sales	(16,000.00)	(19,786.04)	(10,000.00)
0300 - Salaries & Wages	2,737,000.00	1,567,469.45	1,082,056.00
0301 - Overtime	0.00	101,133.28	165,324.00
0334 - Accommodation	0.00	16,637.28	0.00
0400 - Contractors	428,000.00	462,532.74	516,536.00
0410 - Consultants	0.00	86,622.14	0.00
0430 - General Asset Insurance	0.00	142,251.46	0.00
0436 - Council Rates	0.00	80,859.34	53,852.00
0440 - Electricity	0.00	298,708.39	350,348.00
0445 - Telephone Charges	0.00	14,732.00	0.00
0446 - Postage	0.00	1,418.63	0.00
0454 - Licenses & Permits	0.00	31,121.52	2,840.00
0457 - Advertising Marketing & Promotion	0.00	1,781.27	0.00
0500 - Materials Purchased	212,000.00	322,958.46	849,287.00
0501 - Chemicals	0.00	0.00	225,481.00
0505 - Stock Issue	0.00	281.22	0.00
0510 - Protective Clothing & Accessories	0.00	13.73	0.00
0528 - Memberships & Subscriptions	0.00	920.00	165,681.00
0531 - Freight Delivery	0.00	6,924.77	0.00
0532 - Supplies - Stationery & Consumables	0.00	1,499.54	0.00
0533 - Supplies - First Aid	0.00	19.06	0.00
0542 - Hire - External Plant - Wet	0.00	42,401.23	0.00
0543 - Hire - External Plant - Dry	0.00	8,316.66	0.00
0570 - Food & Catering Costs	0.00	34.55	0.00
0571 - Travel Related Costs Other	0.00	(446.13)	0.00
0750 - Depn Expense - Sewerage Infrastructure	2,159,000.00	1,711,559.36	2,031,621.00
0970 - Plant Hire - Internal Usage	0.00	226,823.65	141,258.00
01700 - Sewerage Total	341,000.00	31,080.40	384,384.00
Council Services Total	18,175,684.00	18,419,809.97	19,249,560.00
Executive Services			
01000 - Elected Members			
0139 - Miscellaneous Receipts	(1,000.00)	0.00	0.00
0320 - Superannuation - Council Contribution	60,000.00	49,899.30	60,741.00
0334 - Accommodation	4,000.00	6,240.92	6,000.00
0425 - Councillors Remuneration	491,000.00	453,631.68	506,176.00
0426 - Elected Members Allowances	18,000.00	5,000.00	19,920.00
0445 - Telephone Charges	2,000.00	2,234.18	2,400.00
0540 - Fuel	1,000.00	1,018.07	0.00
0570 - Food & Catering Costs	8,000.00	9,100.60	12,500.00
0571 - Travel Related Costs Other	7,000.00	10,279.79	10,000.00
0572 - Course & Conference Costs	2,000.00	1,036.36	4,000.00
0970 - Plant Hire - Internal Usage	78,000.00	51,840.00	69,120.00
01000 - Elected Members Total	670,000.00	590,280.90	690,857.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01010 - Office of the CEO			
0160 - Other Fees	0.00	(4,818.18)	0.00
0300 - Salaries & Wages	833,100.00	1,001,552.59	775,027.00
0301 - Overtime	11,500.00	18,115.01	15,000.00
0312 - Personal Leave	500.00	362.64	0.00
0330 - Medicals Related Costs	500.00	1,999.08	0.00
0334 - Accommodation	6,000.00	7,915.35	5,000.00
0335 - Staff Service Recognition Costs	500.00	2,135.07	1,000.00
0400 - Contractors	110,000.00	197,330.00	2,000.00
0410 - Consultants	17,000.00	149,870.61	5,000.00
0430 - General Asset Insurance	57,000.00	52,953.12	55,000.00
0431 - Public Liability Insurance	302,000.00	246,855.24	250,000.00
0435 - Other Insurance	25,000.00	20,720.00	19,000.00
0436 - Council Rates	37,500.00	54,882.69	57,000.00
0440 - Electricity	100,100.00	99,114.49	120,000.00
0445 - Telephone Charges	17,600.00	27,955.64	30,000.00
0446 - Postage	24,000.00	14,962.53	15,000.00
0448 - Donations Paid	0.00	505.41	0.00
0454 - Licenses & Permits	0.00	168.87	0.00
0457 - Advertising Marketing & Promotion	194,000.00	143,412.06	117,000.00
0500 - Materials Purchased	0.00	2,030.72	1,500.00
0528 - Memberships & Subscriptions	111,000.00	103,119.20	105,000.00
0531 - Freight Delivery	500.00	237.56	200.00
0532 - Supplies - Stationery & Consumables	36,000.00	78,961.93	66,000.00
0533 - Supplies - First Aid	500.00	4,931.32	0.00
0535 - Office Furniture / Fixture	1,000.00	1,138.87	2,000.00
0536 - Flowers / Wreaths	1,000.00	1,210.89	1,000.00
0570 - Food & Catering Costs	18,000.00	16,941.23	26,500.00
0571 - Travel Related Costs Other	2,500.00	5,326.08	4,000.00
0572 - Course & Conference Costs	4,000.00	2,569.72	2,570.00
0610 - General Legal Costs	8,000.00	8,984.00	15,000.00
0970 - Plant Hire - Internal Usage	14,500.00	16,006.08	27,913.00
01010 - Office of the CEO Total	1,933,300.00	2,277,449.82	1,717,710.00
01020 - Governance & Risk			
0211 - Insurance Claims	(34,200.00)	0.00	0.00
0300 - Salaries & Wages	350,000.00	223,681.79	544,764.00
0331 - Workers Compensation Insurance	550,000.00	0.00	0.00
0435 - Other Insurance	0.00	5,187.00	25,000.00
0445 - Telephone Charges	400.00	111.46	1,200.00
0510 - Protective Clothing & Accessories	0.00	15.19	0.00
0528 - Memberships & Subscriptions	0.00	318.18	0.00
0531 - Freight Delivery	0.00	22.74	0.00
0532 - Supplies - Stationery & Consumables	1,000.00	738.65	2,400.00
0535 - Office Furniture / Fixture	1,000.00	931.64	2,000.00
0601 - Other Audit Services	50,000.00	43,104.36	85,000.00
0610 - General Legal Costs	15,000.00	7,730.00	15,000.00
01020 - Governance & Risk Total	933,200.00	281,841.01	675,364.00
01030 - Public Relations & Media			
0300 - Salaries & Wages	59,900.00	49,630.89	67,589.00
0334 - Accommodation	0.00	1,163.65	0.00
0410 - Consultants	0.00	0.00	150,000.00
0457 - Advertising Marketing & Promotion	0.00	6,600.00	0.00
0532 - Supplies - Stationery & Consumables	0.00	1,288.14	1,500.00
01030 - Public Relations & Media Total	59,900.00	58,682.68	219,089.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01040 - Human Resources			
0300 - Salaries & Wages	916,900.00	464,677.90	591,994.00
0301 - Overtime	6,100.00	7,000.59	6,000.00
0314 - Other Leave Expenses	0.00	26,921.82	0.00
0330 - Medicals Related Costs	10,000.00	4,195.36	8,000.00
0334 - Accommodation	16,000.00	28,074.51	25,000.00
0335 - Staff Service Recognition Costs	35,000.00	0.00	0.00
0337 - Relocation Costs Paid	20,000.00	4,640.57	15,000.00
0400 - Contractors	0.00	4,771.75	25,200.00
0410 - Consultants	300,000.00	286,932.99	160,000.00
0445 - Telephone Charges	2,000.00	2,242.11	2,200.00
0447 - Bank Fees & Finance Charges	0.00	40.00	0.00
0457 - Advertising Marketing & Promotion	40,000.00	27,477.08	26,000.00
0510 - Protective Clothing & Accessories	0.00	4,151.84	0.00
0528 - Memberships & Subscriptions	166,000.00	69,238.94	45,000.00
0531 - Freight Delivery	0.00	246.98	0.00
0532 - Supplies - Stationery & Consumables	5,000.00	985.60	1,000.00
0545 - Hire - Other	0.00	36,475.84	2,000.00
0570 - Food & Catering Costs	21,000.00	1,611.68	1,500.00
0571 - Travel Related Costs Other	2,000.00	(70.89)	0.00
0572 - Course & Conference Costs	0.00	409.09	0.00
0610 - General Legal Costs	70,000.00	14,758.17	10,000.00
0970 - Plant Hire - Internal Usage	38,000.00	55,208.25	34,560.00
01040 - Human Resources Total	1,648,000.00	1,039,990.18	953,454.00
01050 - Payroll Services			
0300 - Salaries & Wages	214,000.00	231,026.82	239,222.00
0301 - Overtime	10,000.00	13,091.62	6,000.00
0312 - Personal Leave	0.00	36.29	0.00
0410 - Consultants	10,000.00	783.00	1,000.00
0532 - Supplies - Stationery & Consumables	500.00	326.85	1,000.00
0570 - Food & Catering Costs	500.00	210.91	500.00
0970 - Plant Hire - Internal Usage	500.00	550.00	500.00
01050 - Payroll Services Total	235,500.00	246,025.49	248,222.00
01060 - Workplace Health & Safety			
0286 - Other Grants - Operating	(3,500.00)	(3,500.00)	0.00
0300 - Salaries & Wages	360,000.00	288,687.13	526,449.00
0301 - Overtime	1,500.00	9,239.98	6,000.00
0330 - Medicals Related Costs	5,000.00	7,670.34	6,000.00
0334 - Accommodation	10,000.00	8,049.13	6,000.00
0400 - Contractors	0.00	76,426.07	35,000.00
0410 - Consultants	160,000.00	220,005.23	30,000.00
0445 - Telephone Charges	2,000.00	2,497.31	2,200.00
0510 - Protective Clothing & Accessories	6,000.00	2,091.28	0.00
0528 - Memberships & Subscriptions	35,000.00	33,718.50	30,000.00
0532 - Supplies - Stationery & Consumables	0.00	1,407.30	1,000.00
0533 - Supplies - First Aid	0.00	6,244.97	6,300.00
0545 - Hire - Other	0.00	200.00	200.00
0570 - Food & Catering Costs	500.00	505.36	200.00
0571 - Travel Related Costs Other	0.00	5,076.38	5,000.00
0572 - Course & Conference Costs	0.00	925.93	0.00
0601 - Other Audit Services	0.00	3,811.47	6,000.00
0970 - Plant Hire - Internal Usage	52,000.00	19,613.13	24,000.00
01060 - Workplace Health & Safety Total	628,500.00	682,669.51	684,349.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01070 - Learning & Development			
0139 - Miscellaneous Receipts	(9,820.00)	(25,036.00)	(25,000.00)
0254 - State GSCD - Operating Recurrent	(75,000.00)	(116,722.78)	(110,000.00)
0300 - Salaries & Wages	262,000.00	277,419.86	216,353.00
0301 - Overtime	5,000.00	6,626.95	4,000.00
0334 - Accommodation	18,000.00	41,901.53	30,000.00
0335 - Staff Service Recognition Costs	0.00	1,146.65	1,500.00
0400 - Contractors	0.00	400.00	0.00
0410 - Consultants	2,000.00	8,867.45	5,000.00
0445 - Telephone Charges	200.00	97.68	100.00
0454 - Licenses & Permits	0.00	3,133.23	4,000.00
0528 - Memberships & Subscriptions	1,000.00	1,190.91	500.00
0532 - Supplies - Stationery & Consumables	7,100.00	5,606.17	6,000.00
0535 - Office Furniture / Fixture	0.00	715.46	1,000.00
0570 - Food & Catering Costs	18,800.00	11,181.89	8,000.00
0571 - Travel Related Costs Other	10,500.00	13,704.83	6,000.00
0572 - Course & Conference Costs	905,600.00	490,264.08	455,000.00
0970 - Plant Hire - Internal Usage	1,000.00	1,901.25	2,500.00
01070 - Learning & Development Total	1,146,380.00	722,399.16	604,953.00
01080 - Process & Performance			
0300 - Salaries & Wages	0.00	32,722.21	246,237.00
0334 - Accommodation	0.00	0.00	5,600.00
0400 - Contractors	0.00	0.00	162,000.00
0445 - Telephone Charges	0.00	47.03	1,680.00
0532 - Supplies - Stationery & Consumables	0.00	0.00	600.00
0535 - Office Furniture / Fixture	0.00	3,245.45	0.00
0571 - Travel Related Costs Other	0.00	0.00	6,000.00
0970 - Plant Hire - Internal Usage	0.00	0.00	34,560.00
01080 - Process & Performance Total	0.00	36,014.69	456,677.00
01205 - Customer Service			
0300 - Salaries & Wages	362,000.00	451,746.27	429,947.00
0301 - Overtime	1,000.00	672.06	500.00
0335 - Staff Service Recognition Costs	0.00	53.18	0.00
0400 - Contractors	0.00	345.49	0.00
0445 - Telephone Charges	0.00	5,487.92	4,000.00
0457 - Advertising Marketing & Promotion	0.00	693.08	0.00
0531 - Freight Delivery	0.00	54.54	0.00
0532 - Supplies - Stationery & Consumables	7,250.00	9,871.33	7,250.00
0535 - Office Furniture / Fixture	1,000.00	828.18	500.00
0970 - Plant Hire - Internal Usage	500.00	287.50	300.00
01205 - Customer Service Total	371,750.00	470,039.55	442,497.00
01207 - Records Management			
0300 - Salaries & Wages	259,000.00	265,230.85	296,006.00
0301 - Overtime	500.00	171.90	500.00
0400 - Contractors	15,000.00	6,905.94	25,000.00
0532 - Supplies - Stationery & Consumables	0.00	844.77	500.00
01207 - Records Management Total	274,500.00	273,153.46	322,006.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01865 - Disaster Management			
0254 - State GSCD - Operating Recurrent	(145,000.00)	0.00	0.00
0300 - Salaries & Wages	145,000.00	104,446.39	139,489.00
0301 - Overtime	2,000.00	5,551.21	0.00
0312 - Personal Leave	0.00	236.46	0.00
0334 - Accommodation	0.00	236.36	0.00
0400 - Contractors	7,000.00	88,695.96	60,000.00
0430 - General Asset Insurance	0.00	3,385.26	3,400.00
0445 - Telephone Charges	3,000.00	3,571.18	4,000.00
0457 - Advertising Marketing & Promotion	26,000.00	33,913.12	30,200.00
0528 - Memberships & Subscriptions	38,000.00	37,450.96	26,450.00
0532 - Supplies - Stationery & Consumables	2,000.00	2,870.81	3,000.00
0570 - Food & Catering Costs	0.00	1,567.23	0.00
0571 - Travel Related Costs Other	0.00	268.38	0.00
0601 - Other Audit Services	850.00	850.00	1,000.00
0713 - Depn Expense - Other Structures	19,000.00	17,282.90	20,515.00
0970 - Plant Hire - Internal Usage	24,000.00	18,000.00	24,000.00
01865 - Disaster Management Total	121,850.00	318,326.22	312,054.00
01870 - State Emergency Services (SES)			
0254 - State GSCD - Operating Recurrent	(28,000.00)	(31,275.27)	(31,275.00)
0300 - Salaries & Wages	0.00	257.30	0.00
0400 - Contractors	0.00	5,081.05	100.00
0430 - General Asset Insurance	13,150.00	6,228.80	6,310.00
0435 - Other Insurance	8,000.00	7,596.91	8,000.00
0436 - Council Rates	7,100.00	5,605.63	5,866.00
0440 - Electricity	10,850.00	18,201.92	19,000.00
0445 - Telephone Charges	3,000.00	8,218.88	5,500.00
0500 - Materials Purchased	0.00	379.71	1,000.00
0512 - Rent Expenses	2,650.00	141.65	150.00
0532 - Supplies - Stationery & Consumables	0.00	82.17	200.00
0535 - Office Furniture / Fixture	3,250.00	2,046.81	0.00
01870 - State Emergency Services (SES) Total	20,000.00	22,565.56	14,851.00
Executive Services Total	8,042,880.00	7,019,438.23	7,342,083.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
Infrastructure Services			
01800 - Infrastructure Services - General			
0174 - Financial Assistance Grant Roads	(6,140,519.00)	(6,140,519.00)	(6,386,140.00)
0300 - Salaries & Wages	640,000.00	910,188.44	1,212,432.00
0301 - Overtime	0.00	23,015.64	24,748.00
0312 - Personal Leave	0.00	580.07	0.00
0318 - Time in Lieu	0.00	(55.88)	0.00
0330 - Medicals Related Costs	0.00	6,208.41	8,000.00
0334 - Accommodation	0.00	23,916.06	24,427.00
0335 - Staff Service Recognition Costs	0.00	(800.00)	0.00
0400 - Contractors	76,000.00	249,189.32	0.00
0410 - Consultants	5,000.00	1,674.00	3,000.00
0436 - Council Rates	0.00	116.80	0.00
0440 - Electricity	0.00	(230.71)	1,000.00
0445 - Telephone Charges	0.00	12,778.99	12,717.00
0454 - Licenses & Permits	0.00	42,500.00	143,000.00
0457 - Advertising Marketing & Promotion	0.00	3,562.54	4,000.00
0500 - Materials Purchased	0.00	812.17	2,000.00
0510 - Protective Clothing & Accessories	0.00	1,816.59	2,000.00
0528 - Memberships & Subscriptions	0.00	2,663.00	4,000.00
0531 - Freight Delivery	0.00	473.03	0.00
0532 - Supplies - Stationery & Consumables	0.00	17,218.76	16,000.00
0535 - Office Furniture / Fixture	0.00	3,941.82	5,000.00
0570 - Food & Catering Costs	0.00	3,009.54	5,000.00
0571 - Travel Related Costs Other	0.00	1,695.18	2,000.00
0572 - Course & Conference Costs	0.00	9,800.00	10,000.00
0601 - Other Audit Services	0.00	24,860.96	15,000.00
0970 - Plant Hire - Internal Usage	600,000.00	1,339,145.15	150,000.00
01800 - Infrastructure Services - General Total	(4,819,519.00)	(3,462,439.12)	(4,741,816.00)
01805 - Depot Operations			
0300 - Salaries & Wages	2,636,712.00	1,539,339.06	1,494,426.00
0301 - Overtime	34,561.00	45,186.08	46,400.00
0334 - Accommodation	3,300.00	31,032.26	34,000.00
0336 - FP & LT	725.00	834.46	0.00
0400 - Contractors	388,993.00	481,797.17	654,582.00
0430 - General Asset Insurance	52,761.00	22,641.02	18,000.00
0436 - Council Rates	40,149.00	26,096.93	29,200.00
0438 - Security	3,342.00	3,316.74	4,000.00
0440 - Electricity	39,652.00	36,196.37	38,860.00
0445 - Telephone Charges	42,030.00	49,611.40	50,000.00
0500 - Materials Purchased	193,591.00	91,156.34	100,000.00
0505 - Stock Issue	1,940.00	685.69	1,000.00
0511 - Uniforms / Clothes Purchased	2,689.00	2,707.82	4,000.00
0512 - Rent Expenses	19,815.00	18,938.11	20,500.00
0528 - Memberships & Subscriptions	0.00	500.00	600.00
0531 - Freight Delivery	404.00	965.12	1,500.00
0532 - Supplies - Stationery & Consumables	13,131.00	17,602.17	16,800.00
0533 - Supplies - First Aid	1,792.00	4,518.61	6,000.00
0535 - Office Furniture / Fixture	0.00	9,807.36	12,000.00
0545 - Hire - Other	26,069.00	17,761.87	20,000.00
0570 - Food & Catering Costs	633.00	1,231.39	1,500.00
0571 - Travel Related Costs Other	161.00	973.77	1,200.00
0970 - Plant Hire - Internal Usage	279,550.00	274,799.65	290,280.00
0986 - Oncost Recovered	0.00	(628,015.43)	(670,000.00)
01805 - Depot Operations Total	3,782,000.00	2,049,683.96	2,174,848.00

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01810 - Roads Maintenance Performance Contract			
0122 - DTMR Works (State Rds not ctrl by Cncl)	(4,600,001.00)	(4,448,827.97)	(5,100,000.00)
0300 - Salaries & Wages	1,367,961.00	1,299,410.57	1,756,279.00
0301 - Overtime	62,782.00	145,786.36	0.00
0400 - Contractors	1,251,036.00	1,226,426.06	689,721.00
0410 - Consultants	0.00	5,126.50	0.00
0445 - Telephone Charges	91.00	199.98	0.00
0500 - Materials Purchased	952,987.00	1,094,206.97	1,170,000.00
0505 - Stock Issue	170.00	3,414.70	5,000.00
0531 - Freight Delivery	1,153.00	1,152.60	2,000.00
0532 - Supplies - Stationery & Consumables	250.00	477.29	0.00
0542 - Hire - External Plant - Wet	27,203.00	99,125.25	120,000.00
0543 - Hire - External Plant - Dry	18,112.00	20,651.89	25,000.00
0545 - Hire - Other	4,083.00	34,096.15	40,000.00
0570 - Food & Catering Costs	173.00	233.57	0.00
0903 - Legacy Plant Expenses	0.00	2.00	0.00
0970 - Plant Hire - Internal Usage	617,000.00	838,307.23	750,000.00
01810 - Roads Maintenance Performance Contract Total	(297,000.00)	319,789.15	(542,000.00)
01815 - Other Main Roads Contract			
0122 - DTMR Works (State Rds not ctrl by Cncl)	(2,508,621.00)	(967,735.01)	(2,200,000.00)
0300 - Salaries & Wages	572,116.00	10,753.74	0.00
0301 - Overtime	630.00	668.06	0.00
0400 - Contractors	586,958.00	174,936.60	500,000.00
0410 - Consultants	13,435.00	13,435.00	0.00
0500 - Materials Purchased	436,626.00	25,018.38	1,000,000.00
0542 - Hire - External Plant - Wet	1,495.00	1,495.00	0.00
0543 - Hire - External Plant - Dry	40,305.00	36,854.75	0.00
0545 - Hire - Other	4,500.00	4,500.00	0.00
0970 - Plant Hire - Internal Usage	252,556.00	5,590.48	500,000.00
01815 - Other Main Roads Contract Total	(600,000.00)	(694,483.00)	(200,000.00)
01820 - Private Works			
0145 - Private Works Fees	(120,001.00)	(15,092.73)	(70,000.00)
0300 - Salaries & Wages	30,059.00	2,818.25	0.00
0301 - Overtime	0.00	50.60	0.00
0400 - Contractors	9,936.00	1,980.00	20,000.00
0500 - Materials Purchased	39,744.00	0.00	20,000.00
0505 - Stock Issue	0.00	0.07	0.00
0970 - Plant Hire - Internal Usage	20,262.00	4,522.68	20,000.00
01820 - Private Works Total	(20,000.00)	(5,721.13)	(10,000.00)

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01825 - Roads Bridges and Drainage			
0145 - Private Works Fees	0.00	(200.00)	0.00
0250 - Federal GSCD - Operating Recurrent	(1,235,489.00)	(2,000,581.00)	(2,463,934.00)
0254 - State GSCD - Operating Recurrent	(3,358,511.00)	(1,889,686.00)	(1,463,934.00)
0300 - Salaries & Wages	2,819,148.00	2,239,661.02	2,399,689.00
0301 - Overtime	52,184.00	131,925.31	0.00
0334 - Accommodation	436.00	2,636.35	0.00
0400 - Contractors	1,241,679.00	1,260,753.70	527,755.00
0410 - Consultants	1,060.00	1,060.00	0.00
0440 - Electricity	169,227.00	144,928.92	170,000.00
0445 - Telephone Charges	829.00	2,072.53	0.00
0446 - Postage	382.00	382.14	0.00
0500 - Materials Purchased	896,802.00	666,998.18	500,000.00
0505 - Stock Issue	347.00	59,789.67	0.00
0531 - Freight Delivery	0.00	302.00	0.00
0532 - Supplies - Stationery & Consumables	95.00	2,277.27	5,000.00
0542 - Hire - External Plant - Wet	176,236.00	560,898.06	0.00
0543 - Hire - External Plant - Dry	121,032.00	415,407.90	0.00
0545 - Hire - Other	13,601.00	34,926.67	0.00
0571 - Travel Related Costs Other	138.00	137.86	0.00
0720 - Depn Expense - Local Roads	11,438,000.00	10,195,311.02	12,101,834.00
0970 - Plant Hire - Internal Usage	1,448,711.00	1,229,981.02	975,000.00
01825 - Roads Bridges and Drainage Total	13,785,907.00	13,058,982.62	12,751,410.00
01827 - Bikeways & Footpaths			
0300 - Salaries & Wages	47,917.00	3,814.40	0.00
0400 - Contractors	0.00	14,168.00	0.00
0500 - Materials Purchased	1,705.00	1,737.79	0.00
0970 - Plant Hire - Internal Usage	378.00	822.25	50,000.00
01827 - Bikeways & Footpaths Total	50,000.00	20,542.44	50,000.00
01830 - Parks & Open Spaces			
0160 - Other Fees	(7,595.00)	(17,212.51)	(20,000.00)
0300 - Salaries & Wages	1,961,468.00	1,980,027.97	1,852,719.00
0301 - Overtime	12,201.00	64,817.77	80,000.26
0312 - Personal Leave	0.00	281.26	0.00
0336 - FP & LT	329.00	328.54	0.00
0400 - Contractors	589,569.00	722,363.98	673,868.52
0430 - General Asset Insurance	47,877.00	47,877.81	50,000.00
0436 - Council Rates	86,637.00	190,674.17	200,000.00
0440 - Electricity	21,521.00	38,708.68	40,000.00
0445 - Telephone Charges	728.00	1,454.40	1,500.00
0454 - Licenses & Permits	0.00	92.01	0.00
0500 - Materials Purchased	156,870.00	289,902.92	309,000.18
0505 - Stock Issue	0.00	910.23	1,000.00
0510 - Protective Clothing & Accessories	192.00	192.15	1,000.00
0511 - Uniforms / Clothes Purchased	137.00	136.51	0.00
0531 - Freight Delivery	362.00	361.92	0.00
0532 - Supplies - Stationery & Consumables	995.00	4,300.14	5,000.00
0533 - Supplies - First Aid	0.00	42.57	0.00
0542 - Hire - External Plant - Wet	0.00	797.50	1,000.00
0543 - Hire - External Plant - Dry	1,244.00	1,599.71	2,000.00
0545 - Hire - Other	514.00	514.49	750.00
0570 - Food & Catering Costs	0.00	145.20	0.00
0970 - Plant Hire - Internal Usage	1,117,953.00	556,125.51	599,999.50
01830 - Parks & Open Spaces Total	3,991,002.00	3,884,442.93	3,797,837.46

Resource	Annual Current Budget	YTD Actuals	Next Year Budget
01835 - Public Toilets			
0300 - Salaries & Wages	158,299.00	150,463.61	316,251.00
0301 - Overtime	2,256.00	2,353.93	5,000.00
0400 - Contractors	8,420.00	18,671.64	20,000.00
0430 - General Asset Insurance	10,441.00	3,480.63	5,000.00
0436 - Council Rates	23,515.00	26,784.63	30,000.00
0440 - Electricity	14,848.00	14,535.24	15,000.00
0500 - Materials Purchased	34,884.00	20,783.08	25,000.00
0505 - Stock Issue	0.00	332.87	0.00
0531 - Freight Delivery	0.00	20.00	(129,664.00)
0532 - Supplies - Stationery & Consumables	756.00	422.72	1,000.00
0970 - Plant Hire - Internal Usage	16,581.00	14,307.75	19,999.50
01835 - Public Toilets Total	270,000.00	252,156.10	307,586.50
01850 - Technical Services Management			
0129 - Application Fees	(60,000.00)	(230.00)	(50,000.00)
0160 - Other Fees	(60.00)	(200.20)	0.00
0248 - Sundry Sales	0.00	(136.36)	0.00
0300 - Salaries & Wages	446,319.00	504,592.47	450,417.00
0301 - Overtime	1,000.00	526.49	0.00
0318 - Time in Lieu	(2,000.00)	(167.07)	0.00
0334 - Accommodation	0.00	11,500.00	0.00
0400 - Contractors	123,153.00	188,954.81	342,309.00
0410 - Consultants	123,655.00	194,594.46	0.00
0445 - Telephone Charges	6,552.00	2,737.56	0.00
0454 - Licenses & Permits	178.00	177.93	0.00
0457 - Advertising Marketing & Promotion	0.00	3,764.36	0.00
0500 - Materials Purchased	35,866.00	39,314.26	137,640.00
0528 - Memberships & Subscriptions	40,000.00	24,792.58	0.00
0531 - Freight Delivery	465.00	295.28	0.00
0532 - Supplies - Stationery & Consumables	11,056.00	4,953.33	0.00
0570 - Food & Catering Costs	1,000.00	733.09	0.00
0571 - Travel Related Costs Other	1,000.00	2,242.04	0.00
0970 - Plant Hire - Internal Usage	31,000.00	26,753.51	35,134.00
01850 - Technical Services Management Total	759,184.00	1,005,198.54	915,500.00
01855 - Design & Survey			
0257 - State GSCD - Operating Non-recurrent	0.00	0.00	(411,000.00)
0300 - Salaries & Wages	262,746.00	108,408.06	206,333.00
0301 - Overtime	0.00	266.28	0.00
0400 - Contractors	576,552.00	406,115.21	833,167.00
0410 - Consultants	129,572.00	52,223.90	0.00
0500 - Materials Purchased	0.00	85.72	0.00
0528 - Memberships & Subscriptions	11,030.00	5,515.07	0.00
0970 - Plant Hire - Internal Usage	100.00	181.25	0.00
01855 - Design & Survey Total	980,000.00	572,795.49	628,500.00
01860 - Development Engineering			
0129 - Application Fees	(50,000.00)	(34,324.21)	(100,000.00)
0300 - Salaries & Wages	33,589.00	1,121.02	121,231.00
0301 - Overtime	0.00	62.58	0.00
0334 - Accommodation	(286.00)	(286.36)	(116,231.00)
0457 - Advertising Marketing & Promotion	10,688.00	12,468.89	5,000.00
0528 - Memberships & Subscriptions	6,009.00	6,009.05	5,000.00
01860 - Development Engineering Total	0.00	(14,949.03)	(85,000.00)
Infrastructure Services Total	17,881,574.00	16,985,998.95	15,046,865.96
Total	(1,117,391.00)	407,119.97	(41,768.04)