

NOTICE OF MEETING & AGENDA

Special Budget Meeting

Thursday 19 June 2025

Roma Administration Centre

NOTICE OF MEETING

Date: 17 June 2025

Mayor: Councillor W M Taylor

Deputy Mayor: Councillor C J O'Neil

Councillors: Councillor J R P Birkett
Councillor M K Brumpton
Councillor A K Davis
Councillor P J Flynn
Councillor J M Hancock
Councillor B R Seawright
Councillor J R Vincent

Chief Executive Officer: Robert Hayward

Please find attached agenda for the **Special Budget Meeting** to be held at the Roma Administration Centre on **19 June, 2025 at 9:00 AM.**

A handwritten signature in black ink, appearing to read 'R Hayward'.

Robert Hayward
Chief Executive Officer

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OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.1

File Number: D25/52555

SUBJECT HEADING: Adoption of 2025/26 Operational Plan

Classification: Open Access

Officer's Title: Director - Corporate Services

Executive Summary:

This report presents the Annual Operational Plan for 2025/26 for Council's consideration.

Officer's Recommendation:

That pursuant to section 104(5)(a)(v) of the *Local Government Act 2009* and Section 174 and 175 of the *Local Government Regulation 2012*, Council adopt the Operational Plan for 2025/26 as presented.

Individuals or Organisations to which the report applies:

Councillors

Staff

Acronyms:

Acronym	Description
Nil	Nil

Context:

Tabling of 2025/26 Annual Operational Plan as presented for consideration and adoption.

Background:

Councillors and Executive Management Team have had input into the compilation of the information.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

The Local Government Regulation 2012 states that:

175 *Annual operational plan contents*

(1) *The annual operational plan for a local government must—*
(a) *be consistent with its annual budget; and*

(b) state how the local government will—

- (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and
- (ii) manage operational risks; and
- (c) include an annual performance plan for each commercial business unit of the local government.

Section 174 (2) states that the local government may, but need not, adopt the annual operational plan for a financial year at the same time the local government adopts its budget for the financial year.

Council Policies or Asset Management Plans:

The Operational Plan is a key financial planning document under section 104 (5)(a)(v) of the *Local Government Act 2009*

Input into the Report & Recommendation:

Councillors and Executive Management Team have had input into the compilation of the information.

Funding Bodies:

Nil

This Financial Year's Budget:

The Operational Plan is consistent with the draft 2025/26 budget.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

N/A

Risks:

Risk	Description of likelihood & consequences
Strategic Organisational Risks	As outlined in the Operational Plan

Advice to Council:

That Council adopt the draft Operation Plan 2025/26 as presented.

Recommendation:

That pursuant to section 104(5)(a)(v) of the *Local Government Act 2009* and Section 174 and 175 of the *Local Government Regulation 2012*, Council adopt the Operational Plan for 2025/26 as presented.


Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

Supporting Documentation:

[1](#)  2025/2026 Operational Plan

D25/59598

Chief Executive Officer

MARANOA REGIONAL COUNCIL OPERATIONAL PLAN 2025/2026





COVER IMAGES

Campbell Park redevelopment

April 2025 saw the unveiling of Stages 1 and 2 of the Campbell Park redevelopment with a school holiday movie night.

Delivering on the long term vision of successive Councils to restore this much-loved community facility.

A concept masterplan for the park was developed in mid-2023.

The Campbell Park upgrades were funded in partnership with the Australian Government through the Local Roads and Community Infrastructure Program contributing \$613,206 to phase 1 of the project, and Maranoa Regional Council allocating \$232,617 for phase 2.

Campbell Park has a rich history. It was first opened as a rest area and community park on 15 July 1968, named after former District Main Roads Engineer Robert Campbell - who was instrumental in constructing the Warrego Highway between Roma and Wallumbilla.

Through these Operational Plans we will continue to deliver future stages of the master plan and actively seek funding opportunities from government programs and other sources.

Denise Spencer Aquatic Centre work commences

Work has started on the redevelopment of the Denise Spencer Memorial Pool, that will see the new Aquatic Centre opening in Summer 2026.

This project commenced in 2019 when more than 900 residents took part in the consultation process, making it one of the most significant community engagement efforts.

After five years of planning and further consultation, Council committed to spend \$15+ million in its 2024/25 Budget and set about attracting the additional funding required to deliver this generational project.

Our planning and lobbying efforts were rewarded in early 2025 with the State and Federal announcing funding of \$5-million and \$9.5-million respectively.

The commencement of work on this project after years of planning highlights the importance of Council's strategic planning through these Corporate and Operational plans.

Yuleba CBD Liveability Upgrade project

Council has continued to deliver on its long-term vision for the liveability of Yuleba with the opening of the newly redeveloped Yuleba Playground, Skatepark and work starting on the water play area (pictured).

The work was guided by the Yuleba Beautification and Liveability Master Plan.

The investment in liveability is part of \$2.25 million planned to be invested in the town under the community investment funding under the Maranoa Regional Council and APLNG Worker Transition Agreement.

The Yuleba Beautification and Liveability Master Plan was developed in 2022 following extensive community consultation. Planned works include upgrades to the skate park and pump track, construction of a new zero depth water splash pad and improvements to the facilities at Judd's Lagoon.

UNDERSTANDING THE OPERATIONAL PLAN

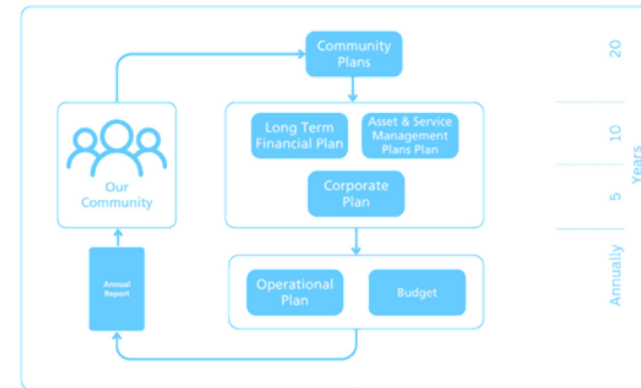
OPERATIONAL PLAN 2025/26

This annual Operational Plan is the roadmap for what your Council plans to deliver for the Maranoa community in the coming year.

It is guided by the 2023 - 2028 Corporate Plan, our five year strategic roadmap designed to align our efforts with the aspirations and priorities of our community.

We report our progress towards our the Operational Plan every three months, culminating in our Annual Report.

Together these documents form part of our Planning and Reporting Framework, through which our community can view our strategy for building our region, measure our achievements and understand our challenges.



HOW TO READ THE OPERATIONAL PLAN

Action ID	Action	Action Description	Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1 Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2 >2 museum/gallery upgrades or programming enhancements completed.				•
			3 Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4 Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5 Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•

This is the Action title, broadly outlining the strategic activity that Council is planning.

This describes the specific action that we will be taking.

These are the activities to be undertaken during the financial year that, when completed, ensure the successful completion of the action.

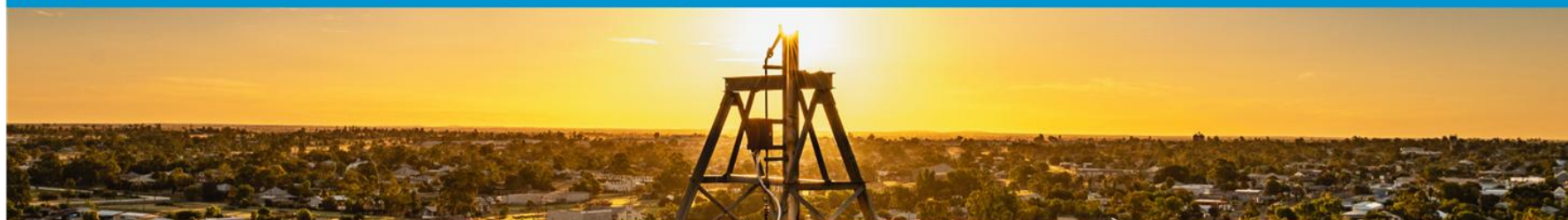
The quarter of the Financial Year that the success measure will be completed by.

This links the Action to the guiding Key Project item contained in the Corporate Plan.

The action identifier in this plan.



1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1	Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2	>2 museum/gallery upgrades or programming enhancements completed.				•
			3	Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4	Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5	Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•
1.3.3	Develop and promote the "Roma Revealed" region as a destination.	Advance key tourism initiatives, marketing campaigns and visitor experience improvements across the Roma region.	6	Adopt a tourism strategy and action plan.		•		
			7	Develop a marketing campaign promoting short stay opportunities and a "taste of the outback".		•		
			8	Quarterly meetings are undertaken across the region with tourism operators and Local Tourism Organisations.				•
1.3.4	Coordinate capability and capacity building in our tourism sector.	To increase the capabilities of our regional tourism providers to grow our tourism product.	9	Information networking event on agritourism, partnering with Department of Primary Industries.			•	
			10	Coordinate "trade ready" and "best of Queensland" workshops.				•
			11	Implements an initiative that promotes the value of volunteering at our visitor information centres and at Council's tourism assets.				•
1.3.5	Big Rig Master Plan & Sculpture Park Integration.	Revise the Big Rig Master Plan to include the adjacent Sculpture Park and recognise the regional significance of the Sculptures Out Back initiative, positioning the site for future tourism and cultural development.	12	Revised Big Rig Master Plan endorsed by Council.				•
			13	Sculpture Park incorporated as a recognised precinct element.				•
			14	Master Plan actions scoped for inclusion in tourism and capital planning.				•



1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.4.1	Improve digital connectivity through advocacy and partnerships.	Identify regional blackspots and pursue partnerships or grant opportunities to improve broadband, mobile and satellite coverage.	15	Regional connectivity priorities documented and mapped.		•		
			16	At least one application or advocacy supported (e.g. Mobile Black Spot Program).			•	
1.5.1	Leverage Council-owned land to increase residential and economic development opportunities.	Leverage Council-owned land to increase residential and economic development opportunities including finalising planning and progressing delivery of the Police Paddock residential subdivision.	17	Deliver Stage 1A of the Police Paddock development.				•
1.6.1	Deliver Roma Saleyards Master Plan 2035.	Prepare a new masterplan that outlines the strategic direction and opportunities for the Roma Saleyards over the next 5-10 years.	18	Master Plan is adopted by Council.				•
1.8.1	Review and update the Regional Economic Development Strategy and Action Plan.	Review, update, and plan for the implementation of the revised Economic Development Strategy and activate priority actions.	19	Commence the Regional Economic Development Strategy and Action Plan.	•			
			20	Regional Economic Development Strategy and Action Plan adopted by Council.		•		
			21	Priority actions from Regional Economic Development Strategy and Action Plan commenced.			•	
			22	>3 partnerships secured to co-deliver economic development initiatives.				•
			23	Annual Regional Economic Development Strategy progress report presented to Council				•



2. Environment

Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.1.1	Improve landholder engagement and biosecurity governance on Council-managed lands.	Strengthen Council's approach to managing biosecurity and landholder relationships across road reserves, stock routes, and other Council-managed lands. This includes reviewing key policies, supporting governance structures, and improving communication with landholders to ensure compliance and cooperative land stewardship.	24	Stock Route Compliance Priority Policy reviewed and adopted.	•			
			25	Biosecurity governance and engagement mechanisms reviewed.		•		
			26	Education program delivered to support landholder awareness of stock route policy.			•	
2.1.2	Control declared pest plants and animals on Council-managed land.	Enhance delivery of pest management activities targeting invasive species, in line with legislative and local expectations.	27	Increased participation in the annual pest control schedule (baiting & weeds).				•
			28	>80% of planned treatment areas completed.				•
			29	All feedback from landholders or partners received and captured.				•
2.1.3	Implement the 2025-2027 Parthenium Management Plan.	Deliver targeted control activities for Parthenium weed in priority locations in accordance with the adopted management plan.	30	Annual Parthenium action plan implemented.				•
			31	Priority areas treated and mapped.				•
			32	Collaboration with landholders and regional biosecurity partners maintained through the provision of ≥ 2 workshops per year.				•
2.2.1	Review land use readiness and sustainable development opportunities.	Audit land supply, zoning and infrastructure readiness to align with future business precincts, residential growth and regional planning.	33	Planning scheme review completed.		•		
			34	Priority growth areas identified with infrastructure constraints mapped.			•	
			35	Outcomes reported to Council for strategy alignment.			•	



2. Environment

Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.3.1	Track energy transition and emerging project impacts.	Monitor renewable energy and carbon transition projects, with annual updates on impacts, risks and benefits to the region.	36	Regional energy project map and tracker updated		•		
			37	Community Impacts, benefits and key risks identified and shared with relevant stakeholders				•
2.4.1	Review the Maranoa Waste Management Strategy to strengthen sustainability and explore circular economy opportunities.	Undertake a review of the Maranoa Waste Management Strategy 2024-2029 to assess performance, identify improvement opportunities, and explore how circular economy principles could be embedded into Council's waste operations, education programs, and partnerships.	38	Review of current strategy completed, and findings endorsed by Council.			•	
			39	Revised action plan developed for implementation.			•	
2.4.2	Put to market and award Council's new domestic waste contract.	Plan, procure and commence the new domestic waste collection contract, ensuring continuity and value for money.	40	Develop a domestic collection strategy for the region.	•			
			41	Procurement documentation finalised and advertised.	•			
			42	Tender process completed and contract awarded.			•	
			43	Transition planning completed and contract mobilised smoothly.				•
2.5.1	Manage environmental risk and ensure compliance with environmental regulations.	Ensure Council's activities meet environmental obligations under relevant legislation and licensing requirements.	44	All high-risk staff and contractors complete site based management training.		•		
			45	Quarterly report provided on the progress of actions addressing the environmental protection order.				•
			46	Environmental compliance calendar monitored and maintained.				•
			47	Incidents/non-compliances resolved within regulatory target timeframes.				•



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.1.1	Deliver reliable airport services, advance regional aviation infrastructure and enhance the commerciality of the Roma Airport.	Enhance the delivery, compliance, and commercial performance of Council's airports, with a focus on maximising asset life, meeting safety and regulatory standards, and progressing planning for future precinct development.	48	Roma Airport Precinct Plan reaches detailed design milestone.		•		
			49	Commercial advertising policy in place and implementation at the Roma Airport.		•		
			50	Civil Aviation Safety Authority (CASA) compliance maintained across all sites.				•
			51	100% operational availability for scheduled passenger services.				•
3.1.2	Review the service standards of the regions cemeteries.	Review and or develop cemetery masterplans and services standards to establish expectations for the delivery of cemetery services across the region.	52	Cemetery Masterplans and service standards for each area adopted by Council.			•	
3.3.1	Enhance Council's spatial data for critical infrastructure and property location.	Improve the accuracy and accessibility of GIS data for critical infrastructure (e.g. gas and water networks), while supporting ad-hoc rural addressing updates and enabling integration of spatial systems with core platforms such as ERP and asset management.	53	Geographic Information System (GIS) data improvement priorities for 2025–26 are documented and endorsed in a structured update plan.	•			
			54	Critical infrastructure Geographic Information System (GIS) layers (e.g. gas and water networks) are reviewed and updated for accuracy with validation completed in collaboration with relevant asset owners.			•	
			55	Improved Integration between Council's spatial platform and core enterprise systems is enhanced, with key integration use cases identified and an implementation roadmap developed.			•	
3.3.2	Improve Community Communication on Roadworks Delivery.	Develop and implement a policy framework that strengthens communication and engagement with residents prior to roadworks commencing. This initiative will improve community awareness and trust while embedding lessons from engagement trials across capital and maintenance projects.	56	Policy development discussions commenced.	•			
			57	Trial engagement undertaken on at least 4 occasions prior to policy finalisation.		•		
			58	Policy adopted by Council.			•	



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.3	Delivery of the Flood Damage Reconstruction Program with a focus on Enhancing Road Network Resilience.	Coordinate the delivery and acquittal of Council's Flood Damage Reconstruction Program to support timely asset recovery while proactively identifying and implementing opportunities to strengthen the resilience of Council's road network. This includes embedding learnings from recent flood events and advocating for improved future funding arrangements that support resilient infrastructure outcomes.	59	Formal commitment secured from Government to review Flood Damage Guidelines, following Council advocacy efforts.			•	
			60	100% of flood damage funding delivered within contractual arrangement timeframes.				•
			61	At least 5 project sites incorporated strategic resilience enhancements.				•
			62	All final acquittal claims submitted within 3 months of completion.				•
3.3.4	Deliver Council's Strategic Road Programs.	Execute and acquit Council's Transport Infrastructure Development Scheme (TIDS), Roads to Recovery (R2R) and Road Maintenance Performance Contract (RMPC) programs in accordance with funding agreements. The focus is on maximising use of external funds, ensuring compliance, and delivering measurable improvements to the regional network.	63	100% of Transport Infrastructure Development Scheme (TIDS), Roads To Recovery (R2R) and Reseal Program expended and acquitted by 30 June 2026.				•
3.3.5	Enhance Transport Asset Management through Strategic Data Improvements.	Strengthen Council's road asset management capabilities by investing in strategic data and prioritisation tools. This includes building a sealed roads rehabilitation model, improving stormwater asset records, and advancing kerb, channel and footpath strategies.	64	Sealed Roads Rehabilitation Model developed to inform 2026-27 budget.		•		
			65	Kerb, Channel and Footpath Strategies reviewed and re-presented to Council.		•		
			66	Stormwater asset condition and location finalised for Wallumbilla, Yuleba and Surat.			•	



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.6	Improve Floodway Resilience Through Innovation.	Improve the flood resilience of regional transport links by piloting alternative floodway construction approaches. This project will test the performance of at least three non-traditional treatments, contributing to better life-cycle outcomes and reduced damage from future events.	67	Floodway performance trial delivered with at least three treatment options implemented and evaluated.				•
3.4.1	Strengthen monitoring, compliance and planning for Council's water infrastructure.	Deliver improvements in how Council monitors, plans, and manages its water infrastructure, with a focus on regulatory compliance, operational accuracy, and long-term sustainability. This includes updating the Drinking Water Quality Management Plan, improving Supervisory Control and Data Acquisition (SCADA) system visibility, maintaining dosing and pressure systems, and completing all required state reporting.	68	Review implementation plan for the boiled water alerts to achieve regional standardisation.		•		
			69	Drinking Water Quality Management Plan updated and accepted by regulator.			•	
			70	Supervisory Control and Data Acquisition (SCADA) systems updated for improved site monitoring and real-time visibility.				•
3.4.2	Strengthen sewer asset planning through condition and renewal analysis.	Support long-term investment and risk management by strengthening asset planning for Council's sewer network. This includes updating condition and risk profiles, identifying renewal priorities, and integrating these insights into the Sewerage Asset Management Plan.	71	Sewerage Asset Management Plan updated to reflect condition and renewal priorities.			•	
3.4.3	Maintain compliance and performance across Council's water and sewerage networks.	Deliver safe, reliable water and wastewater services in compliance with regulatory standards and asset performance expectations.	72	100% compliance with drinking water and wastewater testing regimes.				•



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.	•			
			74	New leadership model established to reflect corporate strategy.	•			
			75	Organisational restructure, including the realignment of systems and resources, implemented.		•		
			76	Organisational Health Index survey undertaken to set the benchmark.		•		
			77	Organisational Health Index survey undertaken to review the impact of the change with a 70% satisfaction rating.				•
4.1.2	Develop a customer experience framework for service access and satisfaction.	Design and implement a framework that strengthens customer-facing services across the organisation by improving accessibility, setting clear service standards, and capturing actionable feedback from the community.	78	Customer Service Charter is reviewed.	•			
			79	Customer experience principles and framework endorsed by Executive.			•	
			80	Community satisfaction channels established or improved.			•	
			81	100% of Customer Requests are addressed within the Customer Service Charter expectations.				•
4.2.1	Improve external communications and digital engagement.	Deliver improvements to Council's external communications by updating key policies, enhancing the quality and timeliness of public information, and transitioning to a more effective digital platform. This action will strengthen community trust in Council's communications and ensure accurate, timely, and accessible information is consistently shared across the region.	82	New Council Communications Strategy adopted, including updated media and digital policies.		•		
			83	Council Meeting summaries published and recordings shared within 24 hours of meetings.				•
4.3.1	Develop a workforce plan to support service and budget alignment.	Design a strategic workforce planning framework to better align Council's workforce structure with service delivery expectations and long-term financial sustainability. This includes identifying future capability needs and addressing workforce pressure points to support more informed staffing and resourcing decisions.	84	Induction process reviewed and includes a "how can I help" focus.	•			
			85	A 5-10 year Workforce Plan adopted by Council.		•		



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.1	Deliver Council's Corporate Governance Reform Program.	Implement key recommendations from the Governance Review to uplift integrity, assurance, and compliance practices across the organisation.	86	Governance Improvement Plan endorsed and in implementation.	•			
			87	Corporate compliance checklist developed and operational.		•		
			88	All statutory reporting obligations met on time.				•
4.5.2	Establish a corporate compliance checklist and assurance framework.	Develop and implement an internal checklist and assurance system to improve oversight of Council's regulatory and legislative responsibilities. This framework will enhance governance by enabling structured self-assessment, early risk identification, and more transparent reporting to Executive and Council.	89	Checklist developed in consultation with key departments.		•		
			90	Internal assurance model adopted for review by the Audit & Risk Committee.		•		
			91	Compliance maturity baseline established for future benchmarking.				•
4.5.3	Deliver Phase 1 of the Risk Management Strategy and prepare for implementation.	Design the foundations of Council's new risk management strategy by completing the Phase 1 deliverables, including governance structures, risk documents, and stakeholder engagement. Lay the groundwork for integration of risk into operations and decision-making in Phase 2.	92	Gap analysis completed and implementation roadmap adopted.	•			
			93	Risk Management Policy, Risk Appetite Statement, and Corporate Risk Register endorsed by Council.		•		
			94	Risk Matrix and reporting templates finalised.		•		
4.5.4	Review and implement Council's policy governance framework to strengthen accountability.	Review and modernise Council's existing Policy Framework Policy and implement structured processes for ongoing policy governance. This includes categorising policies by risk and impact, clarifying responsibilities, and establishing review cycles and reporting to improve transparency and accountability across the organisation.	95	Policy framework reviewed and updated.	•			
			96	Policy register categorised by risk and impact.		•		
			97	Quarterly reporting to Executive and Audit & Risk Committee established.		•		
			98	Minimum 25% of high-priority policies reviewed or updated.				•



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.5	Enhance Records Governance and Compliance through systems led practices.	Improve Council's records governance by advancing beyond minimum compliance and embedding consistent, system-driven practices across the organisation. This includes reviewing and modernising policy frameworks, delivering capability-building initiatives targeted to risk and function, and introducing proactive monitoring tools. The initiative supports Council's compliance with the Public Records Act 2002 while lifting organisational maturity and embedding recordkeeping as a core component of information management.	99	The records governance framework is reviewed and updated.		•		
			100	Self-assessment and internal compliance monitoring tools implemented.				•
4.5.6	Improve procurement governance and reduce risk exposure.	Strengthen Council's procurement and contract management practices to enhance transparency, reduce risk, and ensure compliance with legislative and policy requirements. This action will modernise procurement documentation, clarify roles and responsibilities, and improve reporting to Council and the community. It also includes targeted improvements to better support local business participation in Council procurement activities.	101	Review the use of procurement panel arrangements.		•		
			102	Procurement training program incorporating all aspects of Council's Procurement Policy.			•	
			103	Compliance review shows improved adherence to thresholds and documentation.				•
4.6.1	Initiate enhancement of the Facility Asset Management Plan to support service and financial planning.	Commence improvements to the Facility Asset Management Plan by incorporating Council-endorsed service levels, scheduled maintenance needs, and clearer renewal forecasting, laying the foundation for more robust investment planning in future years.	104	Asset Management Plan updated with initial service level alignment and scheduled maintenance needs.	•			
			105	Gaps identified for progressive improvement in future years.		•		
			106	Priority projects scoped for integration into the Long Term Financial Plan.			•	
4.6.2.	Redesign the General Ledger and financial reporting structure.	Undertake a review of Council's general ledger, cost centres and reporting systems to improve strategic alignment and decision-making capability.	107	Needs analysis completed with ELT and service units.		•		
			108	Concept model and implementation roadmap approved.		•		
			109	Redesign implemented in time to commence the 2026-2027 budget.		•		
			110	At least one reporting dashboard or prototype developed.			•	

<div></div> <div>4. Accountability</div> <div>Transparent & Accountable Leadership & Governance</div>								
Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.3	Advance budget maturity through improved service understanding and alignment.	Strengthen long-term financial sustainability by advancing Council's budgeting maturity, including clearer understanding of what services are delivered, how they are resourced, and how investments align with community outcomes.	111	Draft Service Delivery Statement developed for each service, including description, staffing, funding, projects, and success measures.			•	
			112	Budget inputs structured according to Project Works Plan and investment prioritisation framework.			•	
			113	Progress reported against Year 1 milestones in the Budgeting the Maranoa Way strategy.			•	
4.6.4	Maintain and integrate strategic asset management planning.	Update and integrate asset management plans annually, ensuring alignment with capitalisation, service levels, asset condition, and long-term financial forecasts.	114	Asset Management Plans updated within 90 days of capitalisation.		•		
			115	Strategic Asset Management Framework adopted.		•		
			116	10-year works program integrated into Long Term Financial Plan and annual budget.			•	
4.6.5	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.		•		
			119	Capital planning and long-term budgeting informed by new framework structure.			•	
4.6.6	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.			•	
			119	Capital planning and long-term budgeting informed by new framework structure.				•

Maranoa Regional Council Operational Plan 2025/26

 4. Accountability Transparent & Accountable Leadership & Governance								
Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.7	Refresh the Corporate Plan to align with Council's strategic direction.	Develop a new five-year Corporate Plan that reflects the current Council's vision, priorities, and strategic direction. The refreshed plan will guide operational delivery, investment, and performance across the organisation.	123	Commence the update of the Corporate Plan.		•		
			124	Refreshed Corporate Plan adopted by Council.			•	
4.6.8	Strengthen plant and fleet management through regional coordination.	Transition plant and workshop management from locality-based models to a regionally coordinated approach. By progressing Regional Workshop and Plant & Equipment Plans, and delivering on the annual Plant Replacement Program, Council will enhance consistency, asset utilisation, and equipment reliability across the organisation.	125	Regional Workshop Plan and Plant & Equipment Plan developed to support coordinated service delivery.		•		
4.6.9	Design a centralised stores and logistics model to support procurement reform.	As part of Council's broader procurement and organisational reform, design a region-wide stores and logistics model to improve stock management, reduce inefficiencies, and support consistent service delivery. This includes reviewing the current inventory footprint, exploring delivery models, and clarifying the future role of physical stores within the organisation.	126	Options developed for centralised or alternative logistics models.		•		
4.6.10	Improve capital project delivery through early planning and pre-construction readiness.	Strengthen Council's capital works delivery by initiating project planning, design, and approval processes earlier in the financial year. This action aims to improve cost certainty, reduce delivery delays, and ensure more capital projects are shovel-ready for timely commencement after budget adoption.	127	Priority projects identified and planning completed before budget adoption.			•	
4.6.11	Capitalise on the potential of our commercial business units.	Capitalise on the potential of our commercial business units to provide for ongoing sustainability.	128	Develop a strategy for Council's commercial business units.			•	



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.12	Modernise Council's Enterprise ICT Infrastructure and Cloud Environment.	Implement the new greenfields Azure design, upgrade core infrastructure, and enhance Identity and Access Management using Role Based Access Controls (RBAC) to support scalable and secure ICT operations.	129	Infrastructure and network upgrades aligned to restructure completed.			•	
			130	Azure migration core services transitioned.				•
4.7.1	Strengthen Council's Strategic Projects Register and Investment Decision Framework.	Build on the Strategic Projects Register established during the 2025-2026 budget process by formalising its governance and strengthening the use of project assessment tools. This action will support more transparent prioritisation, improve decision-making, and enable Council to clearly track and manage its strategic project pipeline and investments.	131	Strategic Projects Register formalised, with structure for both live and pipeline projects.		•		
			132	Prioritisation framework refined and adopted for investment decisions.		•		
			133	Integration into Executive briefings and annual budget decision processes.			•	
4.7.2	Improve the quality of reporting to Council to enable informed decision-making and community transparency.	Enhance the structure, content and accessibility of Council reporting to support more informed decision-making, increase transparency, and strengthen public confidence in Council decisions and services.	134	Needs assessment conducted with Councillors and Executive.		•		
			135	Standardised templates introduced for Council and public-facing reports.			•	





5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.				•
			74	New leadership model established to reflect corporate strategy.				•
			75	Organisational restructure, including the realignment of systems and resources, implemented.				•
5.11.1	Address priorities on housing availability identified in the Local Housing Action Plan.	Council's current Local Housing Action Plan is nearing end of life and as a key document to guide and understand housing requirements for the region there is a need to ensure its currency and current housing needs.	139	Update and adopt the Maranoa Local Housing Action Plan.		•		
			140	Undertake a detailed assessment of residential land that is potentially available.		•		
5.13.1	Support improved service delivery at the local level, focusing on a "how can we help" approach.	Continue to improve the role of local customer service, libraries, and local area staff in connecting residents to services, feedback channels and decision-making.	141	Communication campaign delivered that emphasis "how we can help" at a local level.		•		
			142	Community satisfaction with local services is monitored and reported.				•
5.13.2	Support equitable access to Council facilities.	Identify the accessibility to community sport and recreation facilities across the region.	143	Accessibility audit completed for community sport and recreation facilities.		•		
			144	Action plan to address the accessibility audit has been prepared.			•	
			145	Community feedback collected and analysed for continuous improvement.				•
5.13.3	Coordinate regionally managed, locally-delivered customer and library services.	Transition to a corporate coordination model for customer service and library functions, while maintaining strong local presence and access.	146	Coordinated service model implemented for libraries and customer service.		•		
			147	Two (2) whole of team meetings conducted annually.				•
5.13.4	Review our parks, open spaces and pathway (including footpaths) needs and service standards.	Review of parks, open spaces and pathway asset needs and service standards.	148	Action plan and service standards adopted by Council.			•	



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.14.1	Review Council's disaster management governance and coordination arrangements.	Improve Council's disaster readiness by reviewing the governance structures, roles, and coordination mechanisms that guide disaster response and recovery. This includes clarifying responsibilities, updating protocols, and testing readiness through an internal disaster scenario or simulation.	149	Disaster Management Group structure and terms of reference reviewed.	•			
			150	Readiness exercise delivered to test governance and coordination arrangements.		•		
5.2.1	Establish a Sister City relationship with the Philippines.	Forge enduring international ties through a Sister City partnership with a community in the Philippines.	151	Progress the implementation of a formal Sister City agreement.				•
5.3.1	Promote wellbeing and resilience through community partnerships.	Support safety, mental health, and resilience through partnerships and capacity building with local networks and co-funded projects.	152	>2 wellbeing-focused initiatives supported or delivered (e.g. suicide prevention, domestic violence awareness).				•
			153	Attendance at and interaction with wellbeing networks, events and meetings.				•
			154	Co-funded projects or joint grant submissions pursued.				•
5.3.2	Review the Community Grants Program to improve transparency and strategic alignment.	Review and enhance Council's Community Grants Program to ensure funding decisions are transparent, fair, and strategically aligned. This includes updating policies and processes to better reflect Council's priorities and support strong outcomes for community groups.	155	Implement the Community Grants Policy.	•			
			156	Assessment and acquittal processes updated.	•			
			157	>80% of the community grants allocation is expended.				•
			158	Biannual report prepared on the outcomes of the community grants program.				•
5.4.1	Support regional events that celebrate Maranoa's identity.	Coordinate, support and promote regional events that build civic pride and reflect the shared identity, diversity and community spirit of the Maranoa region.	159	Regional Events Calendar published monthly.				•
			160	Council updated quarterly on event activities and outcomes.				•
			161	Council-supported major events promoted through coordinated campaigns and media coverage.				•
			162	Event programming and support reflects the cultural, geographical and community diversity of the Maranoa.				•
5.4.2	Develop a Volunteer Strategy to support local delivery and community wellbeing.	Recognising the vital contribution of volunteers to local services and civic life, Council will develop a Volunteer Strategy to better support, coordinate and sustain volunteer involvement.	163	A local and regional Volunteer Strategy linked to outcomes of the Inquiry into Volunteering in Queensland, is developed and adopted by Council with input from stakeholders and the community.			•	
			164	Deliver at least 5 volunteer week initiatives during Volunteer Week.				•



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.4.3	Deliver the "Keep Maranoa Beautiful" program.	Deliver the annual Keep Maranoa Beautiful kerbside clean-up program to support safe and convenient waste disposal across towns and communities. The program promotes civic pride and improves the visual amenity of the Maranoa by offering a coordinated, region-wide kerbside collection service, supported by proactive community communication.	165	Public communication and promotional materials released >6 weeks before the event.		•		
			166	Kerbside clean-up campaign delivered across all participating communities with a report provided on the campaign's effectiveness.			•	
5.4.4	Update the Community and Local Area Plans.	Refresh Maranoa's overarching community plan and local area plans (identity or place setting) to guide the development and aspirations of the Maranoa community (including defining what liveability means in the Maranoa).	167	≥5 Local Area Plans completed and endorsed.			•	
5.5.1	Promote local arts, heritage and cultural experiences.	Support participation in cultural programs and ensure community museums, collections and spaces are actively maintained and promoted.	168	Identify and pursue external funding partners to implement the Injune Museum in consultation with stakeholders.				•
			169	Community heritage sites or museums operational in >5 outlying townships and Roma.				•
5.5.2	Support a vibrant regional identity through a coordinated arts and culture program.	Foster connection, creativity and a shared sense of place through a coordinated arts and culture program (such as Regional Arts Development Fund) that reflects the unique identity of the Maranoa region. This action will support regional storytelling, creative expression, and inclusive access to cultural experiences across communities.	170	Review Regional Arts Development Fund (RADF) terms of reference and application process.		•		
			171	Annual arts and culture program developed and delivered.				•
			172	Regional Arts Development Fund (RADF) program is promoted in non-traditional artist fields.				•
			173	Regional Arts Development Fund (RADF) delivered with >80% acquittal of allocated funds.				•
5.6.1	Engage with youth to inform youth voices are captured in Council planning.	Use targeted engagement to ensure youth voices are reflected in Council planning, programs and priorities.	174	Youth Council is established.			•	
			175	Establish 2 initiatives that target an increase in the number of youth volunteering across the region.			•	
5.9.1	Promote responsible pet ownership and community safety.	Deliver animal management services that support safety, amenity, and responsible pet ownership through education and enforcement.	176	"Bark in the Park" education campaign is delivered and the outcome includes an understanding of dog infrastructure needs.	•			
			177	>90% of animal-related customer requests responded to within 5 working days.				•
			178	>2 community education campaigns delivered.				•
			179	Decline in repeat offences or impounded animals over 12 months.				•



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.9.2	Expand proactive animal compliance and education to improve community safety.	Enhance liveability and safety in the Maranoa by increasing proactive animal management efforts, with a strong focus on wandering dogs and aggressive behaviour. This includes expanded early-morning and after-hours patrols, equitable deployment of compliance staff across all towns, and targeted public education to reduce the risk of dog attacks. The action supports consistent, region-wide service and builds public confidence in Council's animal management approach.	180	Rostered officer coverage model in place to support regional response equity.	•			
			181	Targeted regional education campaign on aggressive dogs delivered.		•		
			182	Regional selective inspections commenced in priority areas.		•		
			183	Patrols scheduled and delivered in high-risk areas across all towns.				•



OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 28 May 2025

Item Number: 3.2

File Number: D25/52435

SUBJECT HEADING: Adoption of Key Budget Related Policies

Classification: Open Access

Officer's Title: Lead Rates and Utilities Billing Officer / System Administrator

Executive Summary:

The purpose of this report is to adopt supporting policies required to ensure appropriate legislative compliance and execution of Council financial functions for the 2025/26 financial year

Officer's Recommendation:

That Council:

1. Pursuant to Section 193 of the Local Government Regulation 2012, Council adopt the 2025/26 Revenue Policy as contained in Attachment 1.
 2. Pursuant to Section 104(5) of the Local Government Act 2009 and 172 of the Local Government Regulation 2012, Council adopts the Revenue Statement 1 July 2025 – 30 June 2026 as contained in Attachment 2.
 3. Pursuant to Section 191 of the Local Government Regulation 2012, Council adopts the Investment Policy as contained in Attachment 3.
 4. Pursuant to Section 192 of the Local Government Regulation 2012, Council adopts the Debt Policy as contained in Attachment 4.
-

Context (*Why is the matter coming before Council?*):

The purpose of this report is to adopt supporting policies required to ensure appropriate legislative compliance and execution of Council financial functions for the 2025/26 financial year

Background (*Including any previous Council decisions*):

The purpose of the Revenue Policy is to identify Councils strategic vision and attitude regarding raising revenue for the 2025/26 Financial Year. The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

Council applies the principles outlined in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts. The Revenue Policy sets out the strategic intent to guide the development of the rating strategy, as contained within the Revenue Statement.

The Revenue Statement is a key statutory document of Council and is required to be adopted as part of the annual budget. The Revenue Statement is reviewed each year as part of the budget development process to ensure alignment with Council's strategic and financial objectives. Amendments to the document reflect Council's intentions for the levying of rates and charges in the upcoming financial year.

In accordance with Section 169(2)(b) of the Local Government Regulation 2012, Council's Budget for each financial year must include the adoption of a Revenue Statement.

Local Government Act 2009 (Section 101 and Section 104 (5) (c) (i)) and *Local Government Regulation 2012* (Section 191) state that a local government must prepare and adopt an investment policy.

Council has a number of responsibilities when investing funds. These responsibilities are outlined in Section 47 and Section 48 of the *Statutory Bodies Financial Arrangements Act 1982*.

This Investment Policy proposed for 2025/26 is consistent with Council's current policy.

Council is required to adopt a Debt Policy for the financial year, in accordance with the *Local Government Regulation 2012* (Section 192). In summary, no new borrowings (debt) are planned to be entered in to for 2025/26.

Options Considered:

N/A

Recommendation:

That Council:

1. Pursuant to Section 193 of the Local Government Regulation 2012, Council adopt the 2025/26 Revenue Policy as contained in Attachment 1.
2. Pursuant to Section 104(5) of the Local Government Act 2009 and 172 of the Local Government Regulation 2012, Council adopts the Revenue Statement 1 July 2025 – 30 June 2026 as contained in Attachment 2.
3. Pursuant to Section 191 of the Local Government Regulation 2012, Council adopts the Investment Policy as contained in Attachment 3.

Pursuant to Section 192 of the Local Government Regulation 2012, Council adopts the Debt Policy as contained in Attachment 4.

Policy and Legislative Compliance:

Local Government Regulation 2012

193 Revenue policy

- (1) A local government's revenue policy for a financial year must state—
 - (a) the principles that the local government intends to apply in the financial year for—
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) cost-recovery methods; and
 - (b) if the local government intends to grant concessions for rates and charges—the purpose for the concessions; and
 - (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.
- (2) The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.
- (3) A local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

172 Revenue statement

- (1) The revenue statement for a local government must state—
 - (a) if the local government levies differential general rates—
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
 - (b) if the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and
 - (c) if the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-recovery fee; and
 - (d) if the local government conducts a business activity on a commercial basis—the criteria used to decide the amount of the charges for the activity's goods and services.
- (2) Also, the revenue statement for a financial year must include the following information for the financial year—
 - (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of—
 - (i) the rates and charges to be levied in the financial year; and

- (ii) the concessions for rates and charges to be granted in the financial year;
- (b) whether the local government has made a resolution limiting an increase of rates and charges.

Timelines / Deadlines:

To be adopted prior to the budget.

Consultation (*Internal / External*):

Chief Executive Officer
Director – Corporate Services
Chief Financial Officer
King & Co
Operations Manager - Finance
Lead Rates & Utilities Billing Officer

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

N/A

Link to Corporate Plan:

Corporate Plan 2023-2028
Corporate Plan Pillar 4: Accountability
4.7 Transparent government

Supporting Documentation:

1 ↓	2025-2026 - DRAFT - Revenue Policy	P25/4
2 ↓	2025-26 Revenue Statement	P25/21
3 ↓	2025-2026 - Investment Policy	D25/59846
4 ↓	2025-2026 - DRAFT - Debt (Borrowing) Policy	P25/6

Report authorised by:

Director - Corporate Services

COUNCIL POLICY



Document Control	
Policy Title	Revenue Policy
Policy Number	P25/4
Function	Rates & Utilities
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P24/9
Review Date	March 2026

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

1. Purpose

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Act 2009* and the *Local Government Regulation 2012* to outline the principles apply by Council in generating its own source of revenue and which the revenue statement relies upon.

- a) The principles which Council will apply during the 2025/26 financial year for:
 - Levying rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost recovery fees and methods
- b) The purpose of the concessions; and
- c) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

2. Scope

This Policy applies to all aspects of setting, levying, recovering and granting concessions for rates and utility charges, and setting cost recovery fees and infrastructure charges for Council.

COUNCIL POLICY

**3. Statement**

This Policy sets out Council's principles for the levying of rates, fees and charges, and the application of eligible concessions.

4. Definitions

Council	Maranoa Regional Council
Concessions	Defined in the <i>Local Government Regulation 2012</i> as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.
Developer Charges	Relates to those charges that can be applied by Council on developments as set out in the <i>Sustainable Planning Act 2009</i>
Fees	Defined in the <i>Local Government Act 2009</i> as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.
Rates and Charges	Defined in the <i>Local Government Act 2009</i> as levies that a local government imposes: <ul style="list-style-type: none"> • On land; and • For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

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

COUNCIL POLICY



5. Policy

5.1 Principles used for levying Rates and Charges

In levying rates and charges Council seeks to maintain service delivery and remain financially sustainable, while also minimising the impact of council rates and charges upon the community and distributing the cost of services equitably.

Under general rating guidelines, Council accepts that land valuations are an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, location and development potential.

When levying the rates and charges, Council will:

- Have regard to its long-term financial forecast;
- Seek to minimise the revenue required to be raised from rates and charges by:
 - Prudently managing income from available grants and subsidies; and
 - Imposing cost-recovery fees in respect of services and activities for which cost recovery is appropriate; and
 - Have regard to the prevailing local economic conditions, and when possible smooth rating increases to avoid significant price escalation in any one year
- Use simplified methods of charging that reflect a contribution to services provided;
- Provide equity of contribution based on the services and facilities provided;
- Easily identify owners and occupiers of the land that are serviced by Council;
- Demonstrate the provision of service delivery;
- Demonstrate that decisions are made based on the whole of the Council area; and
- Provide transparency in the making of rates and charges.

5.2 Principles used for recovering overdue rates and charges

Council will exercise its rates recovery powers in order to reduce the overall rate burden on ratepayers 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 outstanding rates and utility charges clear, simple to administer and cost effective;

COUNCIL POLICY



- Considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Responding when necessary to changes in the local economy.

5.3 Principles used in the granting of concessions for rates and charges

Generally, all ratepayers will meet their obligations to Council, with Council supporting desirable community objectives by providing concessions for certain categories of landowner and properties used for certain purposes.

The purpose of these concessions is to:

- Reduce the financial burden of rates and charges payable by pensioners;
- Support not-for-profit organisations where the land used is considered to contribute to the social, cultural, economic or sporting welfare of the community;
- Support entities that provide assistance or encouragement for arts or cultural development;
- Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance; and
- Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

5.4 Setting of cost recovery fees

Council recognises the validity of imposing the user pays principle for its cost recovery fees under the Local Government Act 2009. Cost recovery fees set by Council must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

5.5 Funding of New Development

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

6. Related Policies and Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*

COUNCIL POLICY



7. Associated Documents

- Revenue Statement
- Fees and Charges Schedule
- Water Meter Policy
- Debtor Management Policy
- Rates and Charges Rebate and Concessions Policy

REVENUE STATEMENT 2025/26



Revenue Statement 2025/26

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

REVENUE STATEMENT 2025/26

PART 1 INTRODUCTION

1.1 PURPOSE

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Land Use Codes), has been developed to outline for the 2025/26 financial year and includes:

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

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

1.2 OTHER ASSOCIATED DOCUMENTS

- (1) Revenue Policy 2025/26
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Debtor Management Policy (as amended from time to time)
- (4) Water Meter Policy (as amended from time to time)

PART 2 ADMINISTRATION

2.1 ISSUE OF RATES

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March each financial year.

2.2 PAYMENT PERIOD

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

2.3 PROMPT PAYMENT DISCOUNT

The general rates levied for the 2025/26 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

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

2.4 INTEREST ON OVERDUE RATES OR CHARGES

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain unpaid after the due date will incur interest at the maximum rate prescribed within section 133 of the *Local Government Regulation 2012* at a rate of 12.12% per annum compounding on daily balances.
- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, except where otherwise provided.

2.5 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

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

Interest is not paid by Council to ratepayers on any credit balances.

2.6 RECOVERY OF OVERDUE RATES & CHARGES

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Council's Debtor Management Policy.

2.7 ADMINISTRATION

(1) Discount for prompt payment

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

(2) Payments made after the due date

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

- (3) **What will be considered by Council to be beyond a ratepayer's control -**
- (a) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
 - (b) The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
 - (c) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
 - (d) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
 - (e) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; or
 - (f) An administrative error on the part of Council - in this case a discount equivalent to other ratepayers will be provided.
- (4) **What won't be considered by Council to be beyond a ratepayer's control -**
- (a) Failure of the ratepayer to ensure that Council was given correct notification of the service address for the service of rate notices prior to the issue of the relevant rate notices;
 - (b) Payments made by electronic means (BPay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and signs a statutory declaration outlining reasons; or
 - (c) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

PART 3 GENERAL RATES

3.1 GENERAL RATES

General rates are levied on all rateable properties in the local government area and are calculated on the basis of the value of land. The value of land is determined by the Department of Resources according to:

- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2026, on all rateable land in Council's area.

Where Council is deciding that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in sections 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

Table 1 – Rating Categories

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
1	Residential A (\$1 to \$40,000) - Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72	0.017900	\$519
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	01,02,03,06,08,09,72	0.017236	\$759
3	Residential C >\$70,000 - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72	0.011934	\$1,209
4	Not in use			
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.025830	\$693
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.017118	\$1,087

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.009590	\$1,310
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.008796	\$2,076
9	Rural >=20ha - <80ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.004312	\$702
10	Rural 80 to <1,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.002099	\$850
11	Rural 1,000 to< 5,000ha - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001729	\$850
12	Rural 5,000 to< 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001482	\$1,024
13	Rural 15,000 to < 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001307	\$4,071
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001400	\$5,368

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001245	\$10,572
16	Pump Sites and Bores - Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95	0.014509	\$367
17	Intensive Animal Ind (1,000-1,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$1,906
18	Intensive Animal Ind (2,000-2,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	Intensive Animal Ind (3,000-3,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	Intensive Animal Ind (5,000-7,499 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	Intensive Animal Ind (7,500-9,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
23	Intensive Animal Ind (10,000-14,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	Intensive Animal Ind (15,000-19,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$28,564
25	Intensive Animal Ind (>=20,000 SCU) Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49	0.009582	\$1,001
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.009500	\$1,001
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	01,04,06-39,41-48,72,92,96,97 or 99	0.014083	\$1,001
29	Commercial/ Industrial >10Ha - Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.007984	\$1,001
30	Shopping Centre - Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m ² , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	12-16	0.051318	\$100,072

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
31	Community Purposes - Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local Government Act 2009</i>	48, 50 -59	0.003787	\$733
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41-48,72,92,96,97 or 99	0.011959	\$1,001
33	Service Stations, Transport Terminals Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30	0.011043	\$1,001
34	Abattoir< 75,000 kills - Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank	0.009865	\$842
35	Abattoir>= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank	0.009865	\$1,019
36	Refinery - Land used in whole or part for the purpose of a gas refinery or separation plant	31	12.433299	\$347,584
37	Transformers< 1MVA- Land used in whole or in part for a transformer with less than 1 MVA	91	0.094255	\$2,683
38	Transformers 1 - 10MVA - Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91	0.342395	\$26,808
39	Transformers >10MVA- Land used in whole or in part for a transformer with greater than 10 MVA	91	0.226539	\$80,422
40	Renewable Energy Generation Facility - Land used in whole or in part for: (a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a).	Intentionally left blank	0.068670	\$30,188
41	Multi-Use Renewable Energy Facility - Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank	0.100842	\$37,318
42	Battery Storage Facility - Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	Intentionally left blank	0.897929	\$35,918

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
50	Extractive/Waste A (<=5,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$1,628
51	Extractive/Waste Ind B (5,001-20,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$2,035
52	Extractive/Waste Ind C (20,001- 50,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129
53	Extractive/Waste D (50,001-100,000tpa)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$16,257
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$48,767
56	Extractive/Waste Ind G (>500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$97,533

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
57	Extractive/Waste H (1ha-50ha, tpa unknown)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129
58	Extractive/Waste I (>50ha, tpa unknown) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
59	Accommodation Work Camps - D (1-20) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank	0.155226	\$4,503
60	Accommodation Work Camps - E (21- 50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank	0.688425	\$47,262
61	Accommodation Work Camps - F (51- 150) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank	0.126425	\$114,779
62	Accommodation Work Camps - G (151- 250) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank	0.467981	\$339,817
63	Accommodation Work Camps - A (251-500) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank	0.475970	\$564,860
64	Accommodation Work Camps - B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank	0.475972	\$1,127,470
65	Accommodation Work Camps - C (>750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank	0.475972	\$1,690,076

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
69	Other Gas & Oil - A (<=6ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36	1.131482	\$34,529
70	Other Gas & Oil - B (>6ha-1,000ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37	1.535676	\$55,075
71	Other Gas & Oil - C (>1,000ha) - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38	1.535676	\$135,565
72	Petroleum Leases - A (<=30,000ha) - Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40	2.166281	\$149,575
73	Petroleum Lease - B Conventional gas >10,000ha - Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40	2.166281	\$271,560
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	40	2.166281	\$583,052
80	Other Land (not categorised elsewhere) - Land not included in any of the other categories	Intentionally left blank	0.002415	\$834
81	Rural >=\$11M & <\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94	0.001608	\$21,363
82	Rural >=\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95	0.001756	\$32,783
83	Carbon Farming =>100,000 ACCU's - Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	04,05,06,60-89,93,94	0.001828	\$4,071

In accordance with sections 88 and 90 of the Local Government Regulation 2012, owners of rateable land will be informed of the general rating category on their rate notice in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

Where the rateability of any land alters during the year, adjustment to the differential general rate will be made from the date such changes become effective.

3.2 MINIMUM GENERAL RATES

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

3.3 DISCOUNTED VALUATION PERIOD

The value of the relevant parcel held for development will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

The discounted valuation period, for the relevant parcel held for development, will end in accordance with section 50(3) the *Land Valuation Act 2010*.

Any parcels of land held for development under this legislation will be placed into the general rating category in which they would normally be situated.

3.4 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

In the 2025/26 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to a differential rating category as identified in **Table 1 – Rating Categories**.

3.5 MISCELLANEOUS

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a delegate approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012* and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs.
- (4) When a utility (water, sewerage or garbage) service has commenced/removed during the financial year or is found to have been commenced (and not currently being charged) or removed a rate adjustment will take effect from the date of commencement/removal or the start of the current rating period (whichever is earlier). A supplementary rate notice may be issued to the ratepayer.

3.5.1 DEFINITIONS

- (a) **Rateable Land** is defined by section 93 (2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.
- (b) **Use:** Reference to the 'use' of land in terms of the rating category descriptions, includes use of the land by any party, irrespective of whether:
 - (a) that use is carried out, controlled, authorised, or otherwise permitted by the landowner; or
 - (b) the landowner derives any income or benefit from that use of the land.
- (c) **Petroleum Lease:** includes a petroleum lease under the *Petroleum Act 1923*, or the *Petroleum and Gas (Production and Safety) Act 2004*.
- (d) **Renewable Energy Generation Facility:** is land that is used, in whole or in part, for:
 - i. the generation and/or storage of energy from renewable resources* that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a) connected to the main power grid; or
 - ii. for any purpose ancillary to or associated with (i)

* Renewable resources are naturally occurring resources that cannot be depleted and are constantly

naturally replenished. This includes but not limited to solar and wind.

Renewable resources do not include fossil fuels such as gas or coal and facilities extracting or producing energy from these resources are subject to separate rating categories outlined in this statement.

- (e) **Battery Storage Facility** is 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 at least one (1) megawatt of power, and which is not co-located on land being used as a Renewable Energy Generation Facility.

For categories 59 - 68 the following definitions apply:

- (f) **Available for use:** will be taken to be effective from the date upon which the final plumbing inspection has been passed.
- (g) **Accommodation Work Camp:** is non-resident worker accommodation and refers to the use of premises for:
- i. accommodation for non-resident workers; or
 - ii. recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (i).²

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

² Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme.

An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste collection services (including the collection, removal, storage and disposal of general waste) as detailed below in **Table 2 - Waste Management Utility Charges**.
- 4.2** Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area
- (1) The declared waste collection service area will be adjusted as the properties receiving or capable of receiving the service change throughout the 2025/26 financial year.
 - (2) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a premise or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in.
 - (3) Where there is more than one structure on land capable of separate occupation, whether it be for residential or business purposes, a charge will be made for each structure. e.g. A waste collection charge will apply to each house, strata titled unit, granny flat, flat secondary dwelling, dual occupancy or other dwelling designed for separate occupation, whether it is occupied or not.

Table 2 - Waste Management Utility Charges

Service Level	2025/26 Annual Charge
Domestic Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin (each)	\$311
Industrial Bin Service – Mitchell & Surrounds Only	
Industrial Bin - 1 weekly collection (each)	\$1,100
Industrial Bin - 1 fortnightly collection (each)	\$550

PART 5 SEWERAGE UTILITY CHARGES

- 5.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in **Table 3 - Sewerage Utility Charges**.
- 5.2** Sewerage utility charges are to be levied in the 2025/26 financial year on all properties, connected and/or not-connected, within Council's declared sewerage service areas.
- (1) An annual sewerage utility charge will be levied on each individual land parcel (whether connected, not-connected or vacant) within Council's defined sewerage service areas in accordance with the following:
- a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
 - b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit for the first pedestal only. No additional charges apply for extra pedestals.
 - c) Non-residential / Non-strata properties are levied per sewerage pedestal. Example – commercial premises with three (3) pedestals will attract a charge for each pedestal.
 - d) Non-residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
 - e) Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot. Example – a house and vacant lot together, two (2) sewerage utility charges will be levied.
 - f) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one (1) sewerage utility charge.
 - g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
- (2) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the commencement of the rating period in which the application is made and approved by Council.

Table 3 - Sewerage Utility Charges

Service Level	2025/26 Annual Charge
Pedestal Charge per property	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
Trade Waste (2)	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695

(1) - 1 Urinal (600mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.

(2) - Trade Waste is liquid waste produced by industry, business, trade or Manufacturing premises, other than domestic sewage, illegal substances and stormwater. Definitions are in accordance with Council's Trade Waste Policy.

PART 6 WATER UTILITY CHARGES

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

6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2025/26 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and/or not-connected, within Council's defined water reticulation service areas.
- (2) For the period 1 July 2025 to 30 June 2026, Metered Potable Water Utility Charges to be levied on properties within Council's defined water reticulation service areas will comprise:
 - (a) a fixed water access infrastructure charge (the **Metered Potable Water Access Infrastructure Charge**); and
 - (b) a variable charge for each kilolitre of water used/consumed (the **Metered Potable Water Usage Charge**).
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.
- (4) The Metered Potable Water Access Infrastructure Charge will be levied on the following criteria:
 - (a) Vacant and non-metered properties situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
 - (b) Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
 - (c) Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example – a house and vacant lot together two (2) potable water access infrastructure charges will apply.
 - (d) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one Metered Potable Water Access Infrastructure Charge.
 - (e) Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
 - (f) Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
 - (g) Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection.
- (5) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (6) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.

Metered Potable Water Access Infrastructure Charge

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

Table 4 - Metered Potable Water Access Infrastructure Charge

Description	2025/26 Annual Charge
Vacant and non-metered	\$288
20mm meter connection	\$576
25mm meter connection	\$897
30mm meter connection	\$1,294
40mm meter connection	\$2,300
50mm meter connection	\$3,594
60mm meter connection	\$5,176
70mm meter connection	\$7,011
80mm meter connection	\$9,202
90mm meter connection	\$11,590
100mm meter connection	\$14,378
150mm meter connection	\$17,972

- (8) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

Metered Potable Water Usage Charge

- (9) Charge: the per kilolitre usage charge for all users connected to the potable water supply will be \$1.05 cents per kilolitre (1,000 litres).
- (10) Reading Periods:
- readings for the purpose of calculating Metered Potable Water Usage Charges are to be conducted twice yearly. Metered Potable Water Usage Charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy Metered Potable Water Usage Charges at intervals other than half yearly for specific connections as required.
 - water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided, proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

6.2 WATER USAGE CHARGE – METER REGISTERING INACCURATELY

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

6.3 UNMETERED POTABLE WATER SERVICE CHARGE

- (7) In the 2025/26 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in **Table 5 - Unmetered Potable Water Service Charge**.

Table 5 - Unmetered Potable Water Service Charge

Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge
Commercial, Industrial				
0 - 833.91 m2	750	\$13.60	64	\$870.40
833.92 - 1,633.91 m2	1242	\$13.60	106	\$1,441.60
Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00
Laundries, Butchers, Bakers, Garages				
0 - 200 m2	750	\$13.60	64	\$870.40
201 - 400 m2	1406	\$13.60	120	\$1,632.00
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m2	433	\$13.60	37	\$503.20
201 - 600 m2	843	\$13.60	72	\$979.20
Hotels				
Hotels	2625	\$13.60	224	\$3,046.40
Bowls Clubs, Golf Clubs				
Bowls Club	1875	\$13.60	160	\$2,176.00
Golf Club	1875	\$13.60	160	\$2,176.00
Places of Worship				
Churches	433	\$13.60	37	\$503.20

6.4 UNMETERED NON-POTABLE WATER CHARGE- SURAT

- (7) In the 2025/26 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in **Table 6 - Unmetered Non-Potable Water Service Charge - Surat**.

Table 6 - Unmetered Non-Potable Water Charge - Surat

Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

PART 7 SPECIAL RATES AND CHARGES

7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("State Government Precept Special Rate") of 0.000101 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the overall plan is \$467,778. The State Government Precept Special Rate will levy an estimated \$467,778 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("Pest Management Special Rate") of 0.0001243 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of the Pest Management, including pest animals and pest plants, across the Maranoa Regional Council area.
- (2) The overall plan for the Pest Management Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa Regional Council area, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$719,447. The Pest Management Special Rate will levy an estimated \$575,692 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

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

Table 7 - Rural Fire Brigade Special Charge

Rural Fire Brigade	2025/26 Annual Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

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

PART 8 CONCESSIONS

8.1 PENSIONER CONCESSION

Council's Rates and Charges Rebate and Concessions Policy provides further information regarding all concessions on rates and charges.

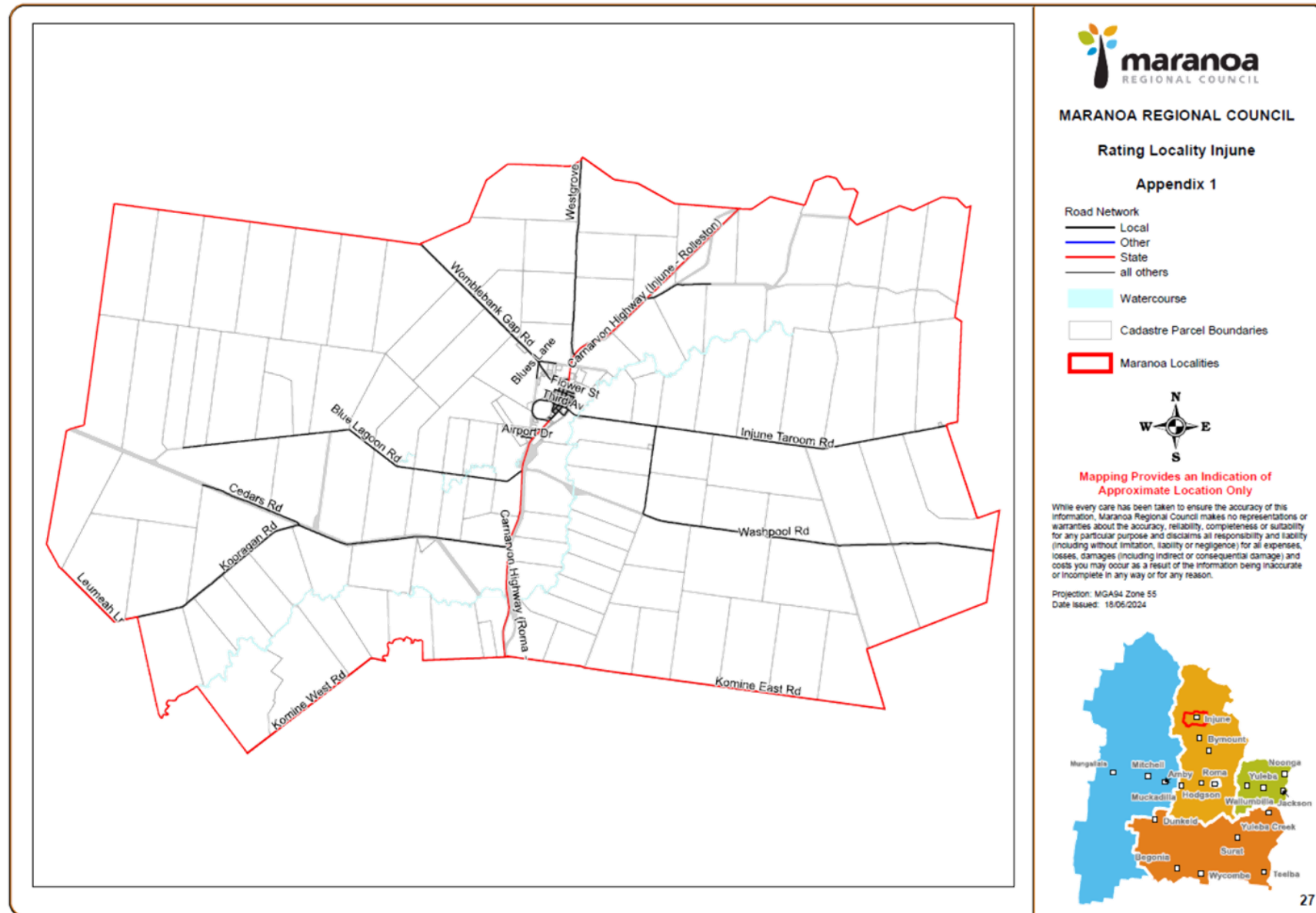
PART 9 OTHER FEES AND CHARGES**9.1 COST RECOVERY AND OTHER FEES AND CHARGES**

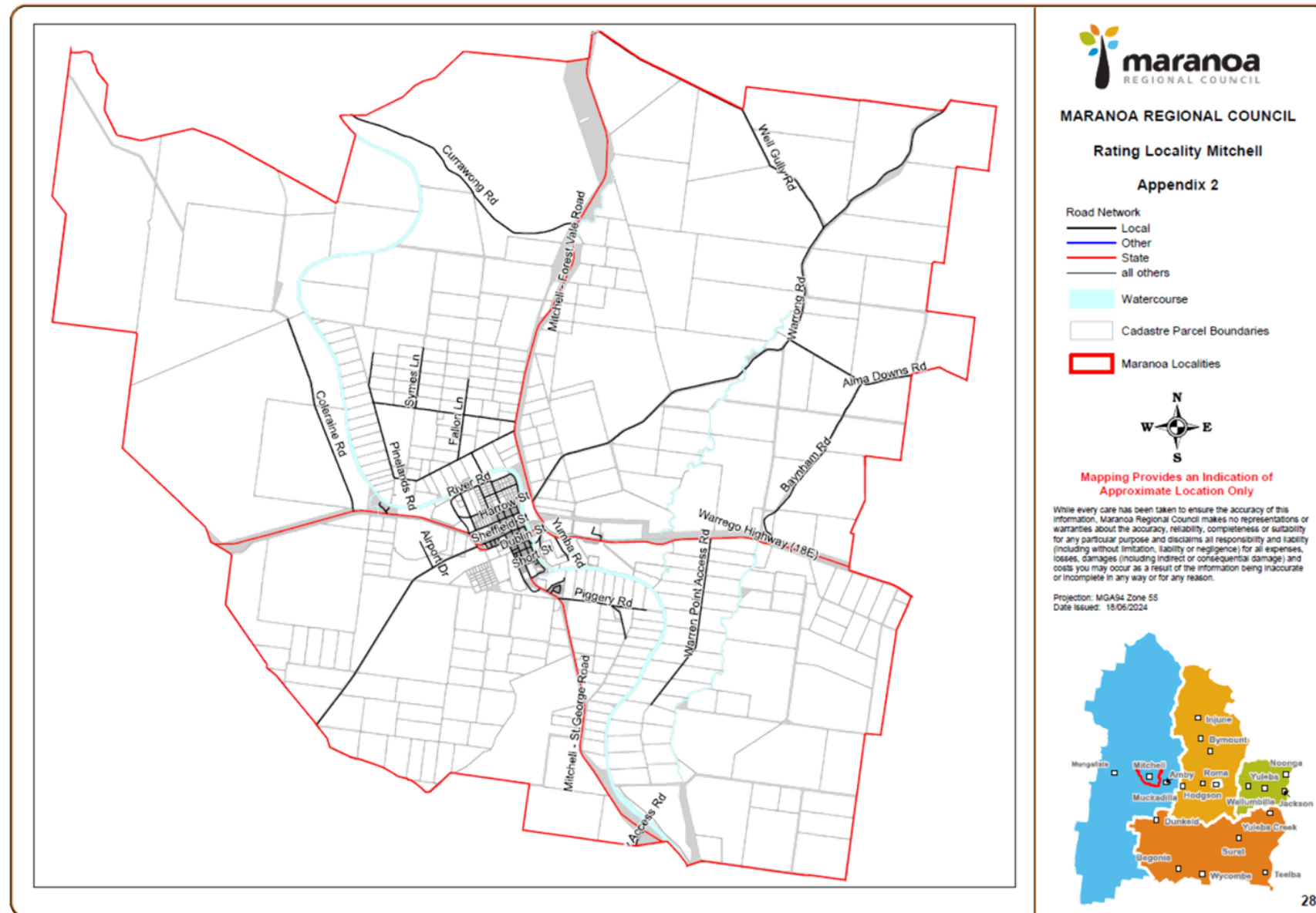
- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government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

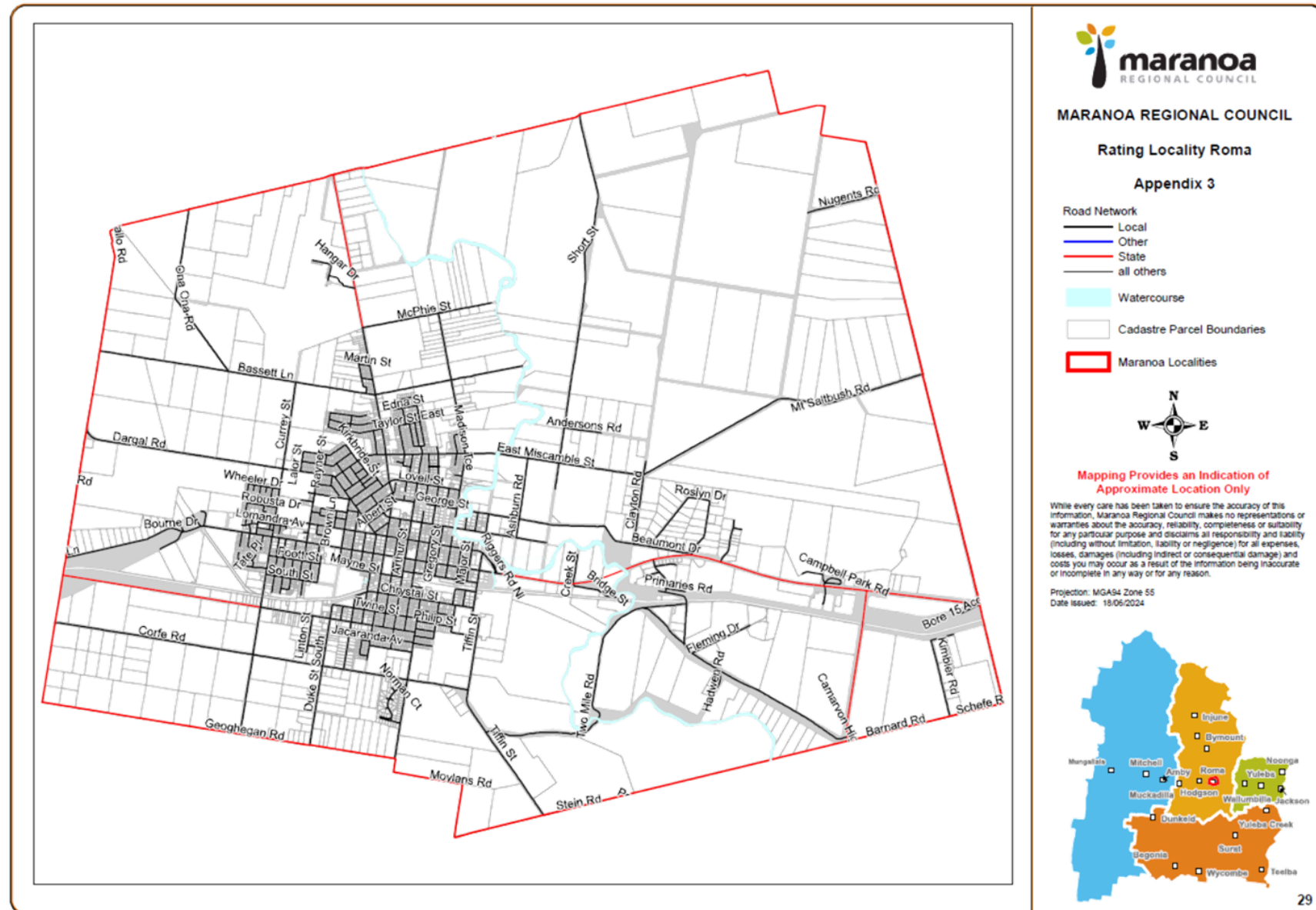
ATTACHMENT 1- LAND USE CODES

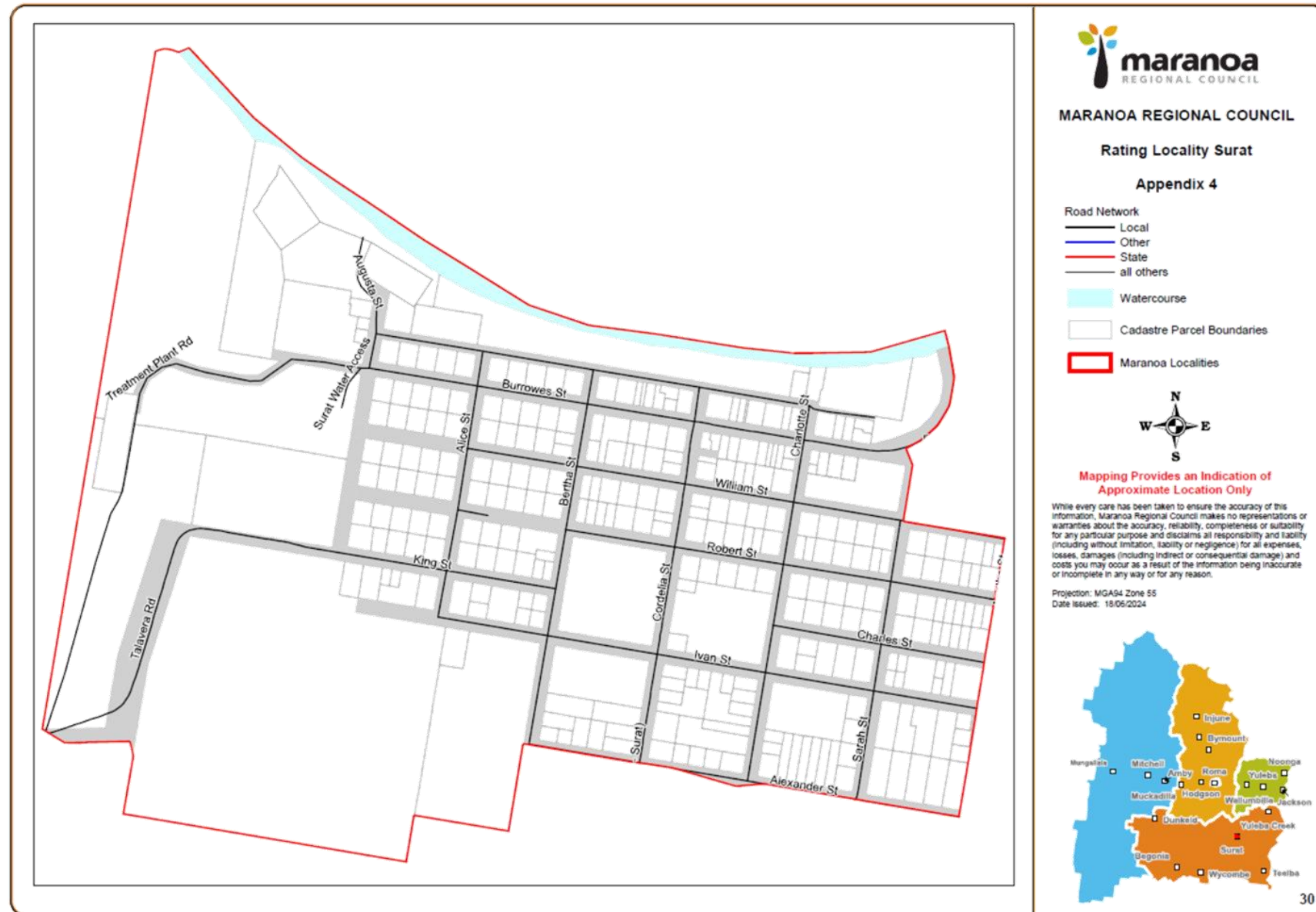
Land Use Code	Description	Land Use Code	Description
Residential		Private Transport & Storage	
01	Vacant Urban Land	28	Warehouse & Bulk Stores
02	Single Unit Dwelling	29	Transport Terminal
03	Multi Unit Dwelling (Flats)	30	Service Station
04	Vacant - Large Housesite	31	Oil Depot & Refinery
05	Dwelling - Large Homesite	32	Wharves
06	Outbuildings	33	Builders Yard, Contractors Yard
07	Guest House (Private) Hotel		
08	Building Units (Primary Use Only)	34	Cold Stores - Iceworks
09	Group Title (Primary Use Only)		
Retail Business & Commercial		Industrial	
10	Combined Multi Dwelling & Shops	35	General Industry
11	Shop - Single	36	Light Industry
12	Shopping Group (More than 6)	37	Noxious/Offensive Industry (including Abattoir)
13	Shopping Group (2 - 6 Shops)		
14	Shops - Main Retail (Central Business District)	38	Advertising - Hoarding
15	Shops - Secondary Retail (Fringe CBD)	39	Harbour Industries
16	Drive-in Shopping Centre	40	Extractive
17	Restaurant	Other Business	
18	Special Tourist Attraction	41	Child Care - excluding Kindergarten
19	Walkway	42	Hotel/Tavern
20	Marina	43	Motel
21	Residential Institutions (Non-Medical Care)	44	Nurseries (Plants)
22	Car Park	45	Theatres & Cinemas
23	Retail Warehouse	46	Drive-in Theatre
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)	47	Licensed Clubs
25	Professional Offices	48	Sports Clubs/Facilities
26	Funeral Parlour	49	Caravan Parks
27	Hospital. Conv. Homes (Medical Care)	50	Other Clubs (Non-Business)

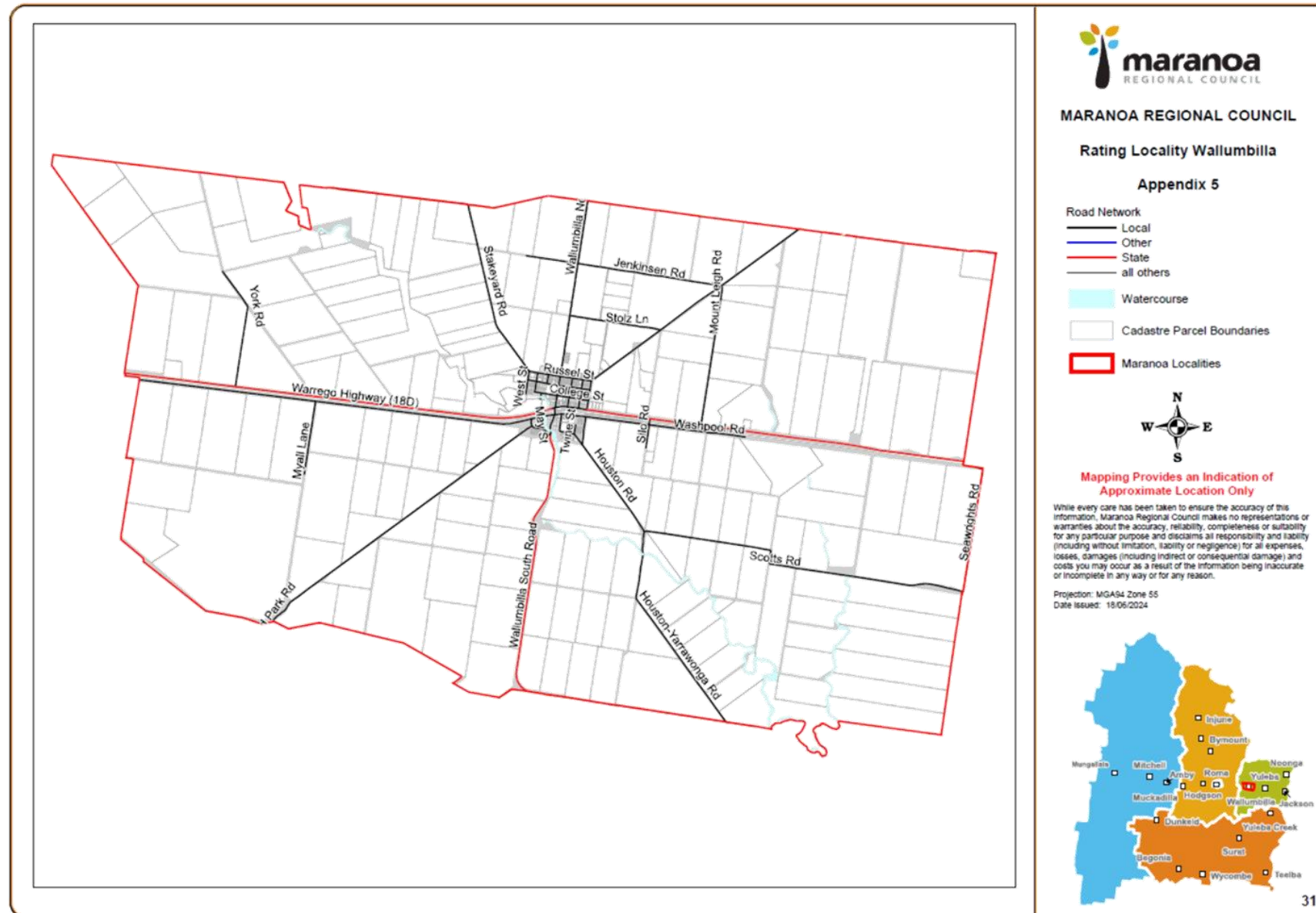
Land Use Code	Description	Land Use Code	Description
Special Uses		Agricultural	
51	Religious	71	Oil Seeds
52	Cemeteries	72	P/use-Sec 25; S/use-Higher Use
53	Commonwealth (Secondary Use Only)	73	Grains
		74	Turf Farms
54	State (Secondary Use Only)	75	Sugar Cane
55	Library	76	Tobacco
		77	Cotton
56	Sportsground, Racecourse, Airfield	78	Rice
		79	Orchards
57	Parks, Gardens	80	Tropical Fruits
58	Educational - Including Kindergarten	81	Pineapples
59	Local Authority (Secondary Use Only)	82	Vineyards
		83	Small Crops & Fodder - Irrigated
Sheep Grazing		84	Small Crops & Fodder - Non-Irrigated
60	Sheep Grazing - Dry	Other Rural Uses	
61	Sheep Breeding	85	Pigs
62	Not Allocated	86	Horses
63	Not Allocated	87	Poultry
		88	Forestry & Logs
Cattle Grazing		89	Animals - Special
64	Cattle Grazing & Breeding	90	Stratum
65	Cattle Breeding & Fattening	91	Transformers
66	Cattle Fattening	92	Defence Force Establishment
		93	Peanuts
Goats		94	Vacant Rural Land (excl. 01 & 04)
67	Goats	95	Reservoir, Dams, Bores
		General Industry	
Dairy Cattle		96	Public Hospital
68	Milk - Quota	97	Welfare Homes/Institutions
69	Milk - No Quota	98	Sect II(i)(vii) Applies (Secondary Use Only)
70	Cream	99	Community Protection Centre

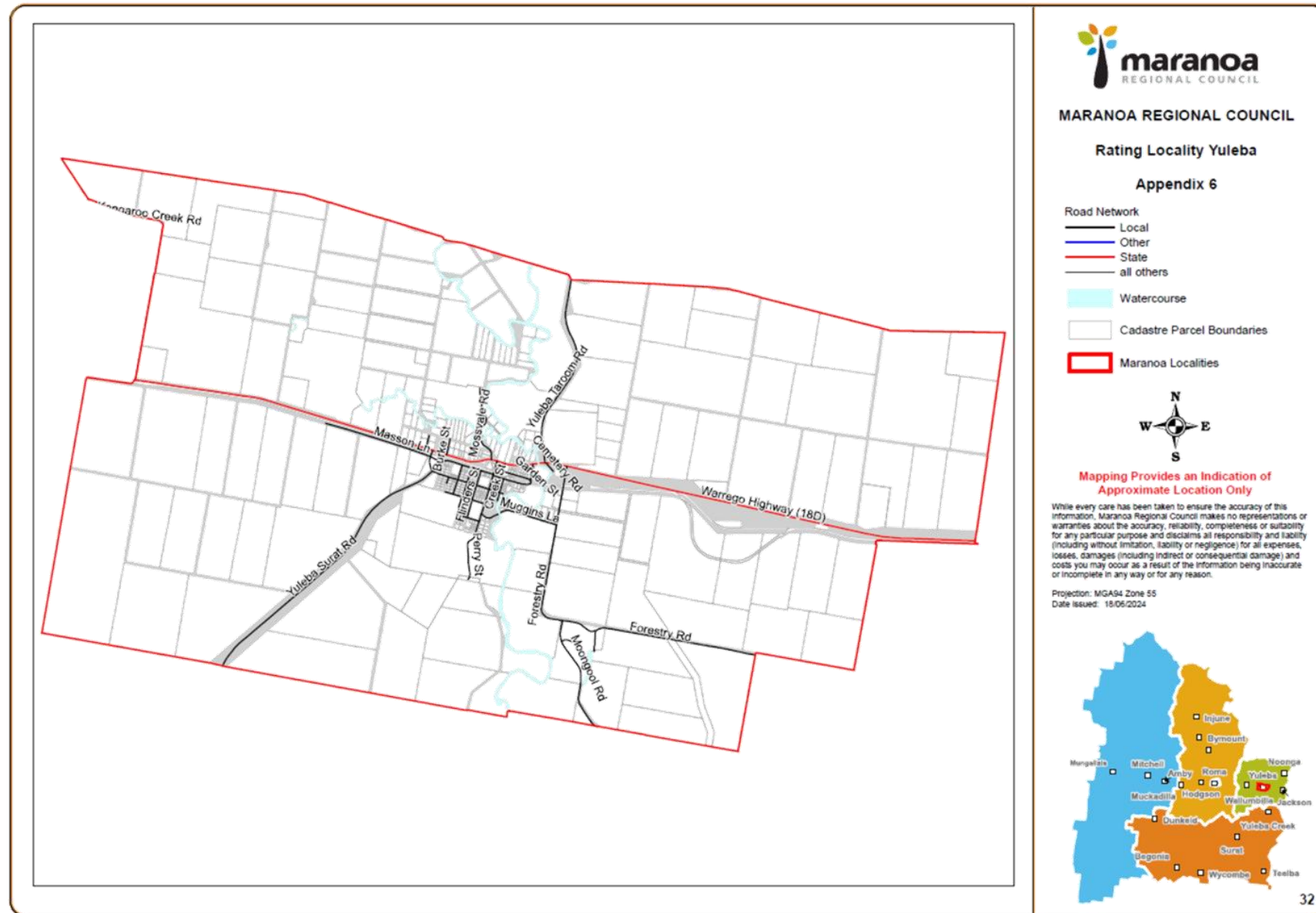


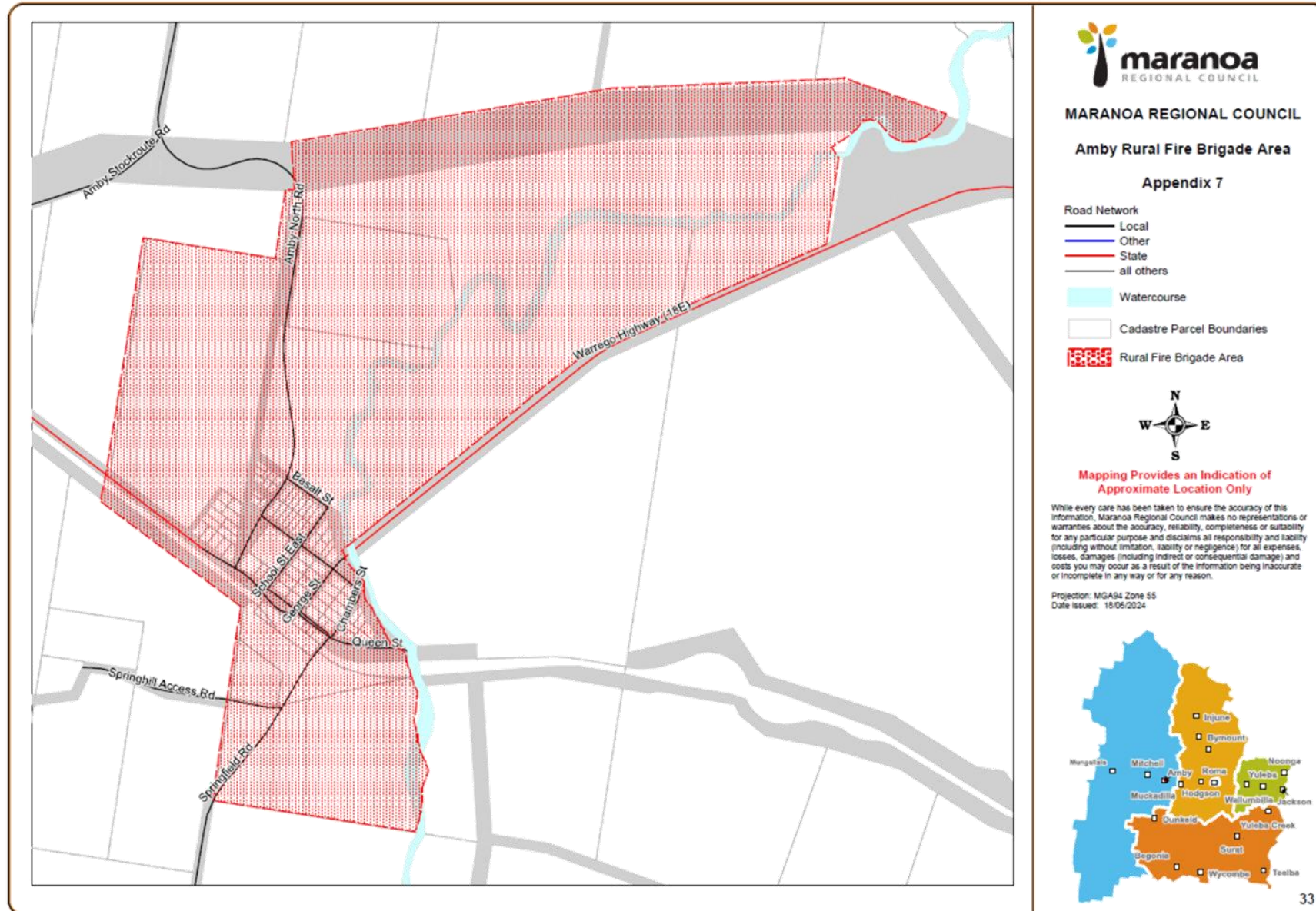


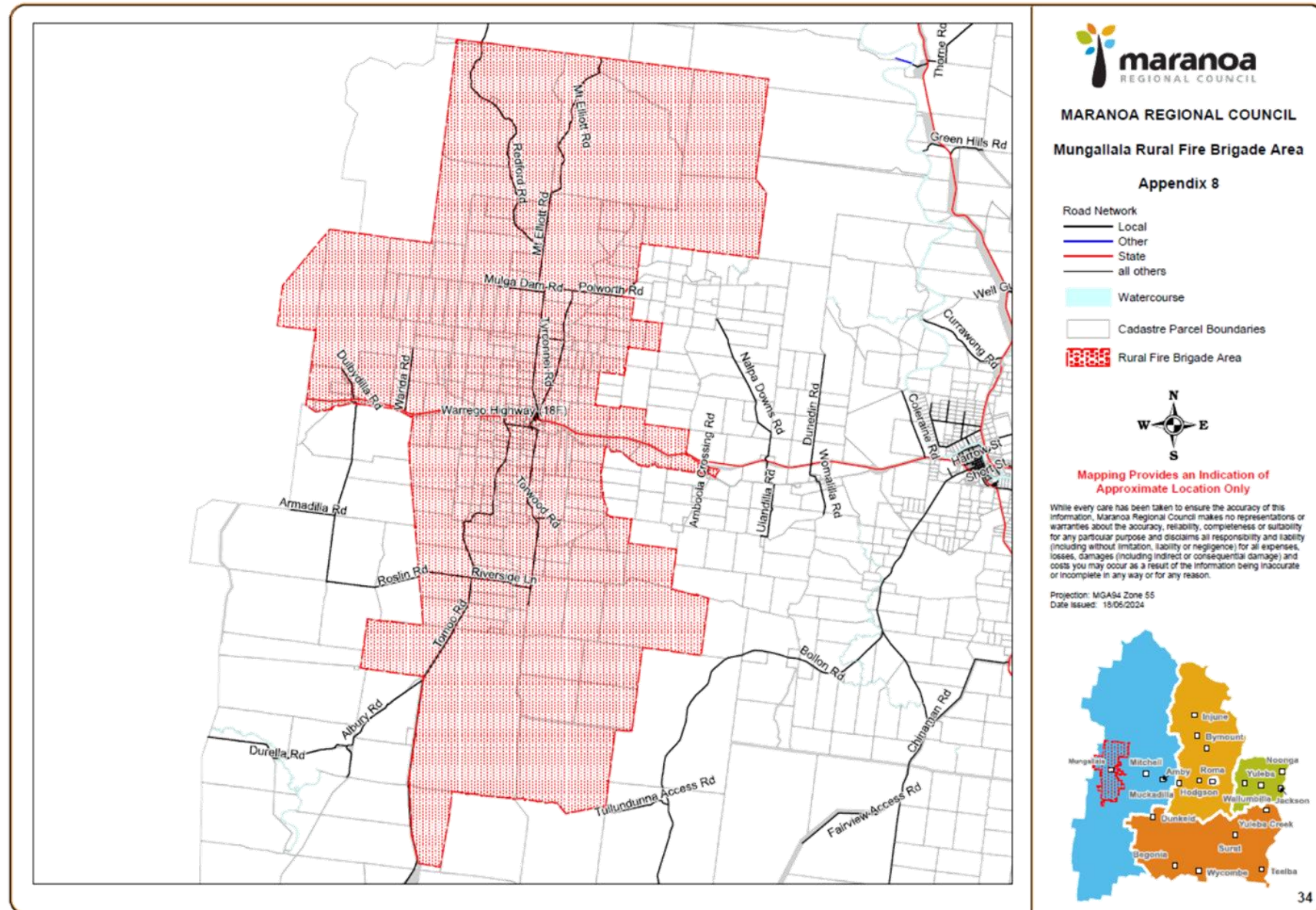


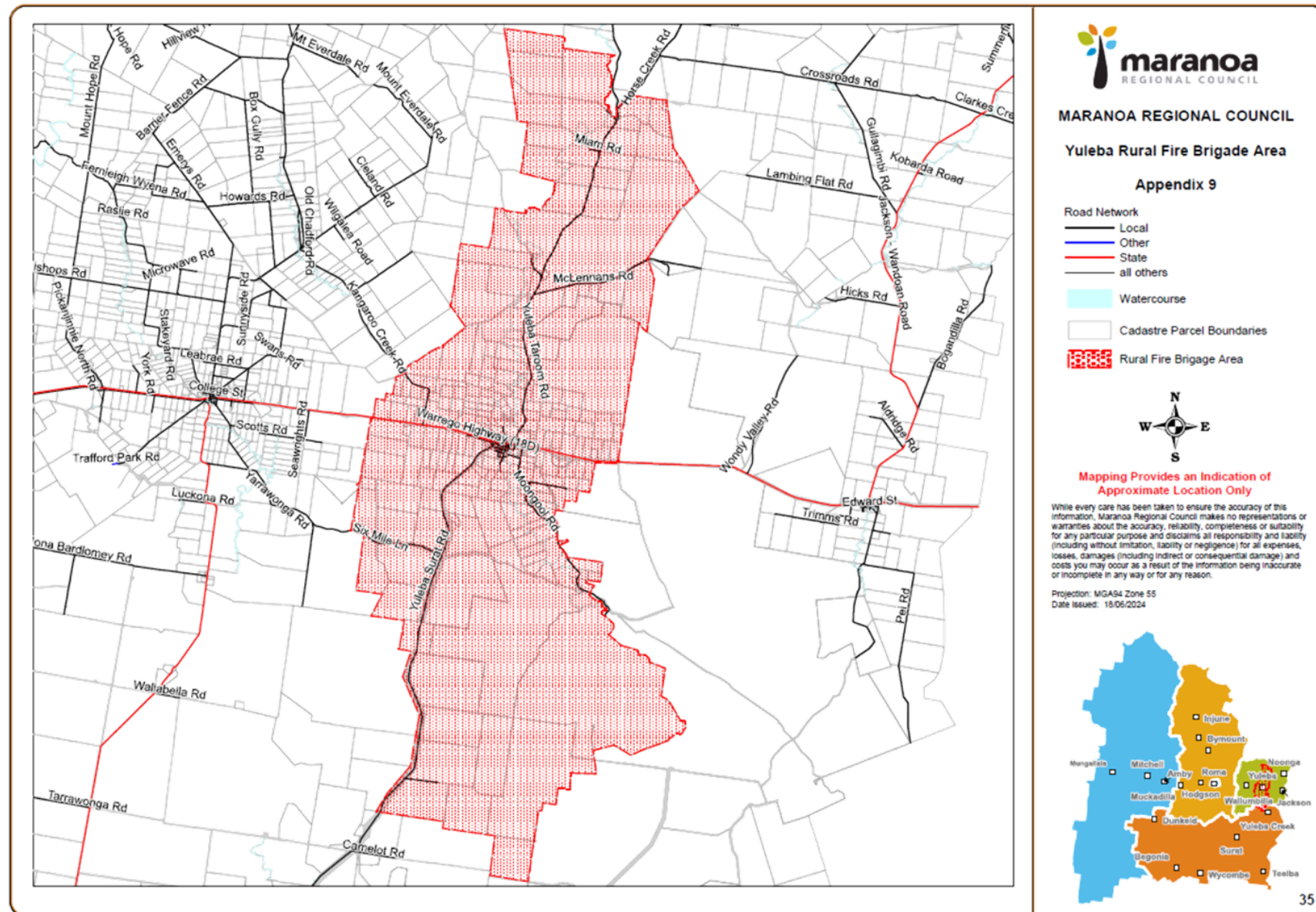


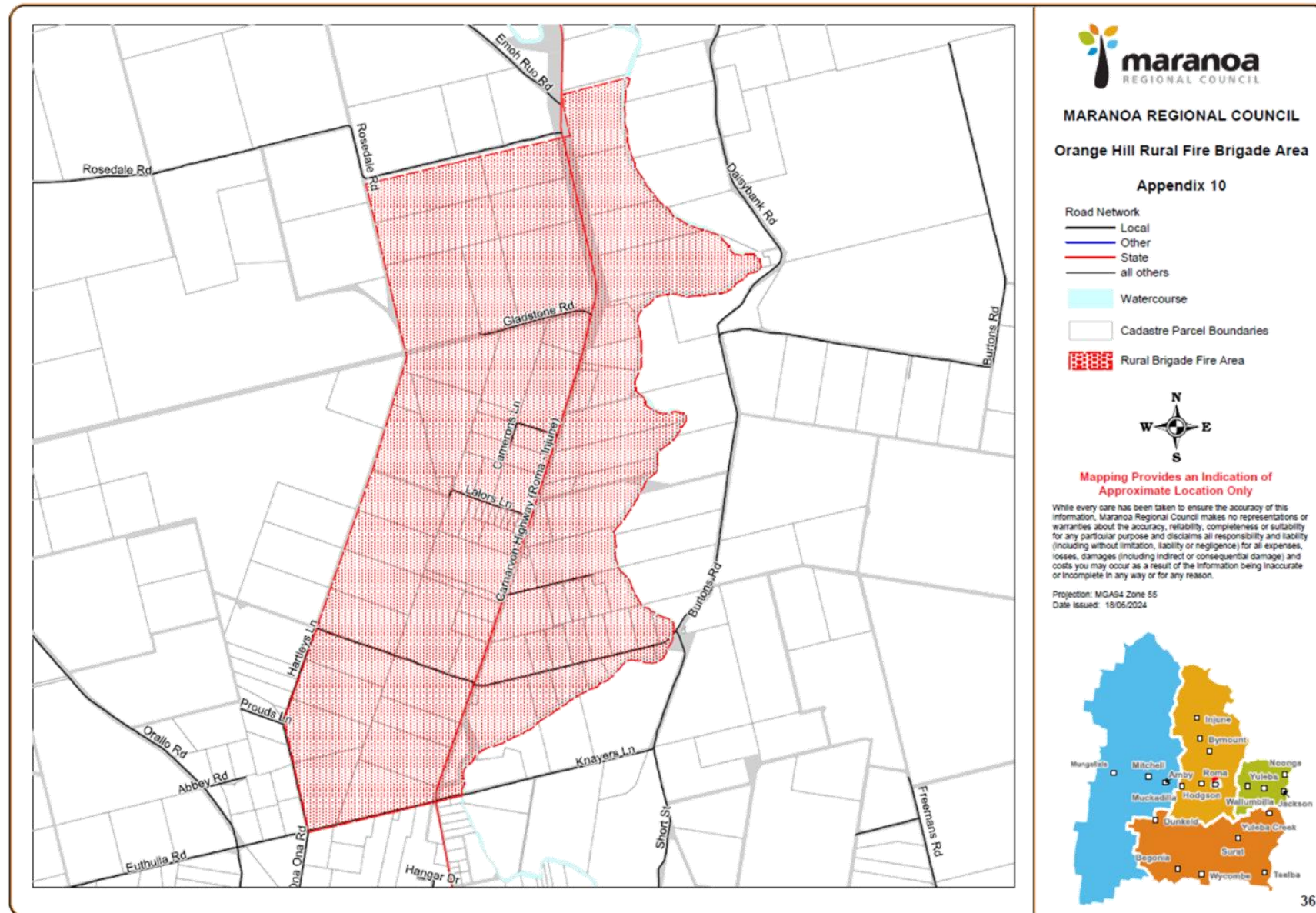












COUNCIL POLICY



Document Control	
Policy Title	Investment Policy
Policy Number	P25/7
Function	Accounting
Responsible Position	Director – Corporate Services
Supersedes	Investment Policy P24/13
Review Date	June 2026

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		26 June 2024	SMB/06.2024/04
2			

1. Purpose

To provide Council an investment framework based on an assessment of market, liquidity risk and legislative requirements.

2. Scope

The objectives are to:

- invest Council funds not immediately required for financial commitments;
- maximise earnings from authorised investments of cash reserves after assessing counterparty, market and liquidity risks;
- actively manage the net debt position with core surplus funds; and
- ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies

3. Statement

3.2. Background

Council has legislated responsibilities when investing funds. These responsibilities are outlined in Section 47 and Section 48 of the *Statutory Bodies Financial Arrangements Act 1982*. Section 47(1) states that: "A statutory body must use its best efforts to invest in funds:

- At the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and
- In a way it considers most appropriate in all the circumstances".

Section 47(2) states that: "The statutory body must keep records that show it has invested in the way most appropriate in all the circumstances".

COUNCIL POLICY



Section 48 states that: "A security, safe custody acknowledgment or other document evidencing title accepted, guaranteed or issued for an investment arrangement must be held by the statutory body or in another way approved by the Treasurer."

3.3. Investment Guidelines

3.3.1. Terms of Investments

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. The term to maturity of Council's investments must not exceed one year.

3.3.2. Types of Investments

Authorised investments under Section 44 (Category 1 investment power) of the *Statutory Bodies Financial Arrangements Act 1992* consist of the following:

- 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 financial institution;
- investment arrangements, managed or offered by the Queensland Investment Corporation or Queensland Treasury Corporation, prescribed under a regulation for this paragraph;
- an investment arrangement with a rating prescribed under a regulation for this paragraph; and
- other investment arrangements prescribed under a regulation for this paragraph.

Section 44 (2) (Category 1 Investment Power) further states that the investment must be at call or for a fixed time of not more than 1 year.

3.3.3. Authorised Investments

Without specific approval from Council or the Treasurer, investments are limited to those prescribed by Section 6 of the *Statutory Bodies Financial Arrangements Act 1992* for local governments with Category 1 investment powers, which include:

- Interest bearing deposits
- Commercial paper
- Bank accepted/endorsed bank bills
- Bank negotiable certificates of deposit
- Short term bonds
- Floating rate notes
- Queensland Investment Corporation
- Queensland Treasury Corporation Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months) and QTC Working Capital Facility.
- Broker sponsored deposits issued by an investment broker (or its ultimate parent company).

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3.3.4. Prohibited Investments

This policy prohibits any investment carried out for speculative purposes.

The following investments are prohibited by this policy:

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

Portfolio Investment parameters and credit requirements

The following table shows the credit ratings and counterparty limits for Council: Short Term Rating (Standard & Poor's) or equivalent	Individual Counterparty Limit	Total Limit (Max % of Portfolio)	Maximum Funds (Any one institution)
A1+	25%-35%	100%	\$8M
A1	10%-20%	50%	\$8M
A2 – Financial Institutions only	5%-15%	30%	\$4M
A3 – Financial Institutions only	2%-7%	10%	\$4M
Unrated All other approved deposit taking institutions regulated by APRA.	Nil \$250,000 (government guarantee only)	10%	\$250,000
QIC/QTC Pooled Cash Management Funds	100%	100%	Unlimited

A Financial Institution is defined as an authorised deposit taking institution within the meaning of the Banking Act 1959 (Commonwealth), Section 5.

It is noted that for the purpose of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

No more than 20 percent of the portfolio is to be invested in Floating Rate Notes.

Whenever an investment is proposed, a minimum of two (2) quotes will be obtained from authorised institutions achieving a Standard & Poors or Moody rating of "AA" or better. The Queensland Treasury Corporation must be included as one of these quotes.

The institution offering the best quotation, net of costs, will generally be successful in attracting Council's investment. Council may deviate from this arrangement in situations where it wishes to support local financial institutions, whose investment interest rate may not exactly match its larger competitors.

COUNCIL POLICY



Investments held with the Queensland Treasury Cash Fund will be benchmarked against other investments or quoted investment rates at the end of each calendar month to ensure Council is receiving the most advantageous rate given the risk/return trade off.

Investments with unrated institutions are covered by the Australia Government Financial Claims Scheme (FCS) which protects depositors of authorised deposit-taking institutions (ADI), (banks building societies and credit unions incorporated in Australia), providing protection to depositors up to \$250,000 per account-holder per ADI.

3.4. Maturity

The maturity structure of the portfolio will reflect a maximum term to maturity of one year and includes an interest rate reset of no longer than six months (185 days).

3.5. Liquidity Requirement

Given the nature of the funds invested, no more than 20 percent of the investment portfolio will be held in non-liquid securities and at least \$3 million of the portfolio is to be on call or will mature within 0-7 days.

3.6. Breaches

Any breach of this Investment Policy is to be reported to the Chief Financial Officer, Director of Corporate Services and the Chief Executive Officer and, if required, rectified as soon as practicable.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall within 28 days after the change becomes known to the Local Government, either obtain the Treasurer's approval for continuing with the investment or sell the investment arrangement (including, for example, withdrawing the deposit).

3.7. Records

For audit purposes, certificates must be obtained from the financial institution holding the funds, confirming the amounts of investment held on Council's behalf at 30 June each year.

3.8. Reporting

Council will be provided with a monthly update on the performance of the investment portfolio. The update should detail actual investment income generated compared to the budget estimate of investment income.

3.9. Internal Control

Council is at all times to have in place appropriate controls to prevent the fraudulent use of public monies.

COUNCIL POLICY



The following controls detail the minimum that is required:

- A person is to be identified as the responsible officer for the investment function;
- All investments are to be authorised by the Operations Manager – Finance or in that person's absence, the Chief Financial Officer;
- Confirmation advices from the Financial Institution are to be recorded in Council's Record Management System;
- A person, other than the responsible officer, is to perform the bank reconciliation at the end of each month (alternatively, the reconciliation needs to be reviewed by another officer); and
- Investment Officers shall refrain from personal activities that would conflict with the proper execution of Council's investment portfolio. This policy requires Investment Officers to disclose to the Chief Executive Officer any conflict of interest that could be related to the investment portfolio.

Council must comply with the legislation applicable to the investment function within Local Government. Council will use its Category 1 investment powers to earn interest revenue on its operating funds to supplement Council's other sources of revenue. Further, Council will maintain appropriate internal controls to prevent the fraudulent use of public monies.

The management of Council's investments is to be consistently documented, with the policy upheld.

4. Definitions

Council	Maranoa Regional Council
Act	<i>Local Government Act 2009</i>
Regulation	<i>Local Government Regulation 2012</i>

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

5. Related Policies and Legislation

5.1. Legislation (*what we must do*)

Local Government Act 2009 – Section 101 and Section 104 (5) (c)
Local Government Finance Regulation 2012
Statutory Bodies Financial Arrangements Act 1982 (As amended)
Statutory Bodies Financial Arrangements Regulation 2007.

5.2. Adopted Policies (*Council's instructions to the organisation*)

Maranoa Regional Council Code of Conduct for Employees
 Maranoa Regional Council Revenue Policy 2021/22

5.3. Other Council Documents

Nil.

COUNCIL POLICY



Document Control	
Policy Title	Debt (Borrowing) Policy
Policy Number	P24/12
Function	Strategic Finance
Responsible Position	Director – Corporate Services
Supersedes	Debt (Borrowing) Policy 2024/2025
Review Date	June 2026

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1	-	30 June 2022	SMB/06.2022/04
2		26 June 2024	SMB/06.2024/03
3		TBA	TBA

1. Purpose

The purpose of Borrowings policy is to:

- To comply with the requirements of Chapter 5, Part 4, Section 192 of the *Local Government Regulation 2012*.
- To ensure that borrowings will only be used to finance capital works that will provide services now and into the future.
- To ensure that there will be no borrowings used to finance recurrent expenditure;
- Identify new borrowings.
- The time over which it is planned to repay existing and proposed borrowings to ensure the sound management of any Council debt.

2. Scope

This policy and procedures apply to Borrowings by Council in accordance with *Local Government Act 2009* and *Local Government Regulation 2012*. The policy also provides the option for Council to borrow internally – i.e., to source funds from income producing business units of Council, and then to repay those funds in future years on normal commercial terms.

3. Statement

1.3 INTRODUCTION

Council currently has loans with Queensland Treasury Corporation and may need to seek loans in future years, therefore the following will be considered prior to making any commitments.

To provide a better service to ratepayers, Council will restrict the purpose of loans to asset acquisition and expenditure of a capital nature only. The service that will be provided will benefit present and future generations; therefore, it is the opinion of Council that the cost should be shared between present and future generations.

COUNCIL POLICY



The appropriate mix of debt to internal funding used is intended to provide the lowest long-term level of rates which does not over commit the future, and which provides adequate flexibility of funding in the short term.

1.4 TERM OF BORROWINGS

The term of debt will generally relate to the life of the asset created but will not exceed twenty years for any individual asset. Current and new borrowings are planned to be repaid within a maximum of a twenty (20) year term.

1.5 OPTION TO BORROW INTERNALLY

Council proposes to implement an internal borrowing policy whereby one Department can borrow from another Department / Business Unit. Loan terms and conditions will be based on commercial terms and will apply QTC's cost of debt to calculate an appropriate rate of (internal) interest.

1.6 PROPOSED AND EXISTING EXTERNAL BORROWINGS

Pursuant to Section 192 *Local Government Regulation 2012*, Council must prepare a debt policy each year.

The debt policy must state—

- (a) the new borrowings planned for the current financial year and the next 9 financial years; and
- (b) the period over which the local government plans to repay existing and new borrowings.

Existing Borrowings

Note: Pool to be added once approved and amounts known

Year	Sum of Interest	Sum of Admin	Sum of Principal	Sum of Repayments	Loan Balance
2025/2026	333,859	13,795	1,154,826	1,502,480	11,325,213
2026/2027	300,511	12,452	1,189,517	1,502,480	10,135,697
2027/2028	265,981	11,069	1,225,430	1,502,480	8,910,266
2028/2029	230,221	9,643	1,262,615	1,502,480	7,647,651
2029/2030	193,183	8,175	1,301,122	1,502,480	6,346,530
2030/2031	154,739	6,659	1,288,596	1,449,994	5,057,933
2031/2032	120,019	5,323	1,008,033	1,133,375	4,049,901
2032/2033	88,981	4,178	842,721	935,880	3,207,179
2033/2034	70,784	3,341	664,260	738,385	2,542,919
2034/2035	55,595	2,570	680,219	738,385	1,862,700

COUNCIL POLICY


Proposed Borrowings
External

Year	Sewerage	Water	Gas	Pool	Term	Total
2025/26	1,935,000	-	50,000	-	-	-
2026/27	1,345,000	5,090,000	1,645,000	-	10 years	8,080,000
2027/28	-	9,135,000	-	-	10 years	9,135,000
2028/29	1,365,000	2,900,000	115,000	-	10 years	4,380,000
2029/30	-	200,000	200,000	-	short term	400,000
2030/31	-	200,000	200,000	-	short term	400,000
2031/32	-	200,000	200,000	-	short term	400,000
2032/33	-	200,000	200,000	-	short term	400,000
2033/34	-	200,000	200,000	-	short term	400,000
2034/35	0	0	0	0		0

NB. Council intends to review the Asset Management Plan/s and will review and adjust the 2026/27 and forward years proposed borrowings once that review has occurred.

Internal

Year	Sewerage	Water	Gas	Pool	Term	Total
2025/26	-	-	-	-	-	-
2026/27	-	-	-	-	-	-
2027/28	-	-	-	-	-	-
2028/29	-	-	-	-	-	-
2029/30	-	-	-	-	-	-
2030/31	-	-	-	-	-	-
2031/32	-	-	-	-	-	-
2032/33	-	-	-	-	-	-

COUNCIL POLICY



2033/34
2034/35

1.7 PROPOSED LOAN PAYOUT

Nil

4. Definitions

Council	Maranoa Regional Council
Act	<i>Local Government Act 2009</i>
Regulation	<i>Local Government Regulation 2012</i>
QTC	Queensland Treasury Corporation

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

5. Related Policies and Legislation

This policy refers to (include specific section if applicable)

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982 *Statutory Bodies Financial Arrangements Regulation 2007*.

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.3

File Number: D25/52631

SUBJECT HEADING: Adoption of Budget 2025/26

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

This report presents the Council proposed budget for 2025/26 for adoption .

Council's Motion:

That Council:

1. Pursuant to sections 169, 170 and 171 of the *Local Government Regulation 2012*, adopt the Budget for the 2025/26 financial year as per Attachment 1, incorporating:
 - The statement of income and expenditure;
 - The statement of financial position;
 - The statement of cash flow;
 - The statement of changes in equity;
 - The long-term financial plan;
 - The measures of financial sustainability;
 - The revenue statement;
 - The revenue policy;
 - An assessment of significant and commercial business activities;
 - The total value of the change in the rates and utility charges levied for the prior financial year compared with the rates and utility charges levied in the 2025/26 Budget, expressed as a percentage, is a 12.62% change;
 - The Statement of Capital Works; and
 - Project Works Program.
2. Pursuant to section 205 of the *Local Government Regulation 2012*, note the statement of estimated financial position for the previous financial year as included within the Budget for the 2025/26 financial year as per Attachment 1.

Individuals or Organisations to which the report applies:

Maranoa Regional Council

Acronyms:

Acronym	Description
Nil	Nil

Context:

Section 170 of the *Local Government Regulation 2012* states that:

- (1) A local government must adopt its budget for a financial year—
 (a) after 31 May in the year before the financial year; but
 (b) before—
 (i) 1 August in the financial year; or
 (ii) a later day decided by the Minister.

Background:

The Budget 2025/26 document includes:

- The statement of income and expenditure;
- The statement of financial position;
- The statement of cash flow;
- The statement of changes in equity;
- The long term financial plan (also called the long term financial forecast);
- The measures of financial sustainability (consistent with the measures outlines in the financial management (sustainability) guideline);
- The revenue statement;
- The revenue policy;
- An assessment of significant and commercial business activities;
- 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;
- The Statement of Capital Works; and
- Project Works Program.

The budget also incorporates the estimated financial position for 2024/25 within the applicable statements.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Section 170 of the *Local Government Regulation 2012*

- (1) A local government must adopt its budget for a financial year—
 (a) after 31 May in the year before the financial year; but
 (b) before—
 (i) 1 August in the financial year; or
 (ii) a later day decided by the Minister.
- (2) If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.
- (3) The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.

(4) If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect—

(a) section 169;

(b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Note—

A local government may only decide the rates and charges to be levied for a financial year at the budget meeting for the financial year. See the Act, section 94(2).

Council Policies or Asset Management Plans:

The relevant policies, Revenue Statement and Revenue Policy, are attached to this report.

Budgetary impact:

The document presents the Council's 2025/26 budget.

Impact on Other Individuals or Interested Parties:

Interested parties:

- Maranoa Community
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- Compliance with sections 169, 170, 171 and 205 of the *Local Government Regulation 2012*.

Risks:

The budget is presented for Council's consideration.

Advice to Council:

In accordance with section 104 of the *Local Government Act 2009*, Council must adopt a budget each year:

Section 104 Financial management systems

(5) The system of financial management established by a local government must include -
(a) the following financial planning documents prepared for the local government –

(i) a 5-year corporate plan that incorporates community engagement;

(ii) a long-term asset management plan;

(iii) a long-term financial forecast;

(iv) an **annual budget including revenue statement**;

(v) an annual operational plan; and

Council's draft motion:

That Council:

- 1 Pursuant to sections 169, 170 and 171 of the *Local Government Regulation 2012*, adopt the Budget for the 2025/26 financial year as per Attachment 1, incorporating:
 - The statement of income and expenditure;
 - The statement of financial position;
 - The statement of cash flow;
 - The statement of changes in equity;
 - The long-term financial plan;
 - The measures of financial sustainability;
 - The revenue statement;
 - The revenue policy;
 - An assessment of significant and commercial business activities;
 - 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;
 - The Statement of Capital Works; and
 - Project Works Program.
- 2 Pursuant to section 205 of the *Local Government Regulation 2012*, note the statement of estimated financial position for the previous financial year as included within the Budget for the 2025/26 financial year as per Attachment 1.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.6 Local Government Sustainability Program

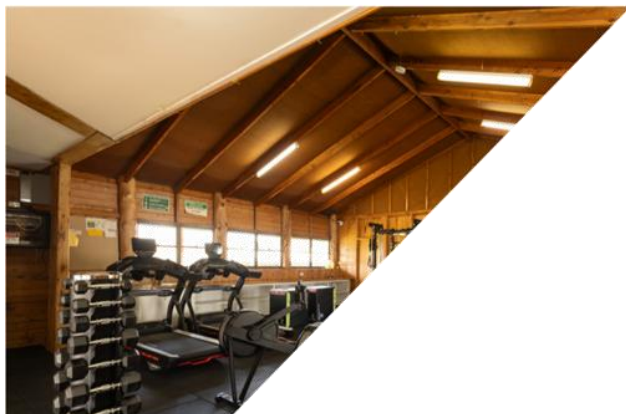
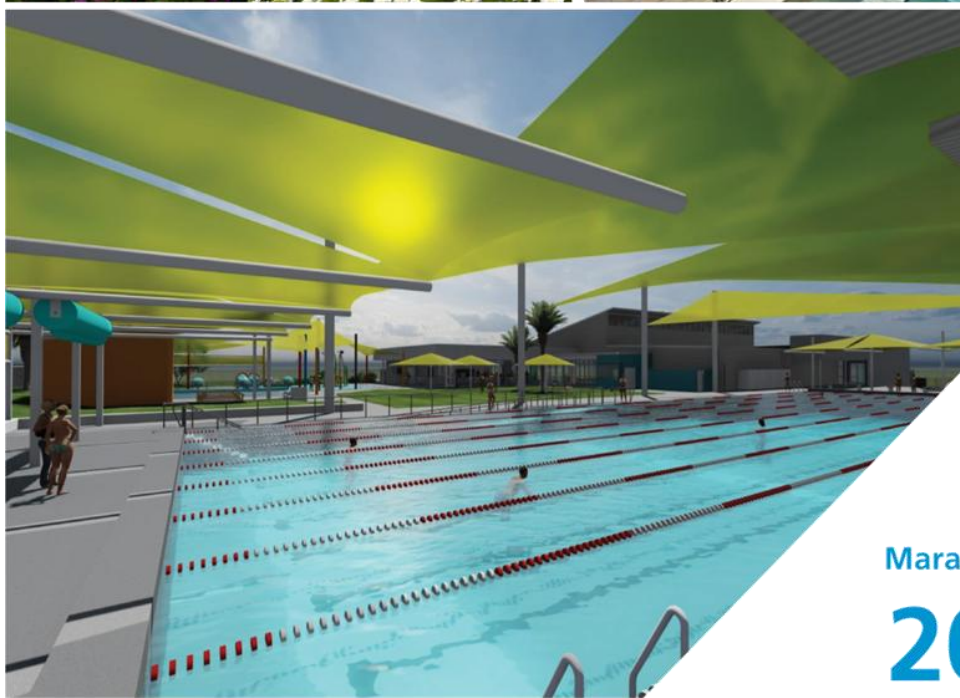
2.1.1 Consider both the short-term and longer term financial impacts of Council's policy development and decisions, on behalf of current and future residents.

Supporting Documentation:

[1](#) 2025-26 Maranoa Regional Council Budget and Operational Plan

D25/59600

Director - Corporate Services



Maranoa Regional Council

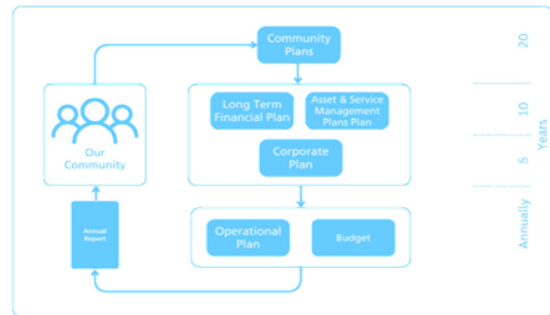
2025/26 Budget



BUDGET 2025/26

This budget is the financial blueprint for what your Council plans to deliver for the Maranoa community in the coming Financial Year.

As an important element of our Planning and Reporting Framework, it is guided by the 2023 - 2028 Corporate Plan, our five year strategic roadmap designed to align our efforts with the aspirations and priorities of our community.



Front Cover

After five years of planning and consultation, Council committed to spend \$15+ million in its 2024/25 Budget and set about attracting the additional funding required to deliver this generational project. Our planning and lobbying efforts were rewarded in early 2025 with the State and Federal announcing funding of \$5-million and \$9.5-million respectively, allowing work to start in April 2025.

Other projects funded in the 2024/25 Budget were \$880,000 for Parks & Gardens, \$45,000 to reline the Great Artesian Spa in Mitchell and \$4.29 million to build the Wallumbilla Multipurpose Facility.

This year 37 projects have been funded to provide important maintenance to facilities across the region, including \$75,000 to repaint the CObb & Co museum in Surat.



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Statement of Comprehensive Income

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2027/28 Budget \$'000	2027/28 Budget \$'000
Income				
Revenue				
Operating revenue				
Rates, levies and charges	49,614	55,663	59,538	63,706
Fees and charges	4,077	6,824	7,029	7,240
Rental income	670	732	754	777
Interest revenue	5,200	5,197	8,297	8,652
Sales revenue	21,065	21,857	22,513	23,188
Other income	4,993	1,680	1,730	1,782
Grants, subsidies, contributions and donations	27,734	38,253	20,745	20,808
Total operating revenue	113,353	130,207	120,606	126,153
Capital revenue				
Grants, subsidies, contributions and donations	49,603	76,989	13,121	11,527
Total revenue	162,956	207,196	133,727	137,680
Capital income				
Total Capital Income	553	553	638	1,000
Total income	163,509	207,749	134,365	138,680
Expenses				
Operating expenses				
Employee benefits	32,885	35,438	38,811	39,975
Materials and services	59,792	67,853	51,010	53,050
Finance costs	1,649	1,934	1,882	2,215
Depreciation and amortisation	24,295	26,542	28,453	30,103
Total operating expenses	118,621	131,768	120,156	125,343
Capital expenses				
Total Capital expenses	10,000	10,000	8,000	8,000
Total expenses	128,621	141,768	128,156	133,343
Total comprehensive income for the year	34,888	65,982	6,209	5,337
Operating result				
Operating revenue	113,353	130,207	120,606	126,153
Operating expenses	118,621	131,767	120,156	125,343
Operating result	(5,268)	(1,561)	449	810



Statement of Financial Position

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Assets				
Current assets				
Cash and cash equivalents	74,333	62,126	65,147	74,462
Trade and other receivables	8,888	10,275	9,231	9,631
Inventories	4,772	2,523	2,523	2,523
Contract Assets	21,224	-	-	-
Other current assets	679	679	679	679
Total current assets	109,896	75,603	77,579	87,295
Non-current assets				
Property, plant & equipment	1,055,853	1,146,979	1,166,367	1,180,684
Total non-current assets	1,055,853	1,146,979	1,166,367	1,180,684
Total assets	1,165,750	1,222,582	1,243,946	1,267,979
Liabilities				
Current liabilities				
Trade and other payables	6,210	7,187	5,772	5,968
Contract Liabilities	14,481	-	-	-
Borrowings	1,368	1,545	2,244	3,065
Provisions	6,320	2,152	2,152	2,152
Other current liabilities	492	497	507	522
Total current liabilities	28,871	11,381	10,675	11,707
Non-current liabilities				
Trade and other payables	529	529	529	529
Borrowings	18,558	16,889	22,726	28,798
Provisions	51,777	51,860	51,959	52,058
Total non-current liabilities	70,864	69,278	75,214	81,385
Total liabilities	99,735	80,659	85,889	93,092
Net community assets	1,066,015	1,141,923	1,158,057	1,174,887
Community equity				
Asset revaluation surplus	492,680	502,606	512,531	524,025
Retained surplus	573,335	639,317	645,526	650,863
Total community equity	1,066,015	1,141,923	1,158,057	1,174,887



Statement of Cash Flows

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Cash flows from operating activities				
Receipts from customers	81,102	85,070	90,417	95,518
Payments to suppliers and employees	(114,220)	(107,602)	(92,340)	(93,933)
Payments for land held as inventory	2,249	2,249	-	-
Interest received	5,200	5,197	8,297	8,652
Rental income	681	724	752	775
Non-capital grants and contributions	28,208	37,829	22,184	20,807
Borrowing costs	(382)	(731)	(679)	(1,011)
Net cash inflow from operating activities	2,838	22,736	28,630	30,808
Cash flows from investing activities				
Payments for property, plant and equipment	(71,198)	(107,742)	(37,915)	(32,927)
Proceeds from sale of property, plant and equipment	553	553	638	1,000
Grants, subsidies, contributions and donations	56,346	83,732	13,121	11,527
Other cash flows from investing activities	(9,990)	(9,995)	(7,990)	(7,985)
Net cash inflow from investing activities	(24,289)	(33,451)	(32,146)	(28,385)
Cash flows from financing activities				
Proceeds from borrowings	7,500	-	8,080	9,135
Repayment of borrowings	(1,118)	(1,492)	(1,544)	(2,243)
Net cash inflow from financing activities	6,382	(1,492)	6,536	6,892
Total cash flows				
Net increase in cash and cash equivalent held	(15,069)	(12,207)	3,021	9,316
Opening cash and cash equivalents	89,402	74,333	62,126	65,147
Closing cash and cash equivalents	74,333	62,126	65,147	74,462



Statement of Changes in Equity

	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Asset revaluation surplus			
Opening balance	492,680	502,606	512,531
Increase in asset revaluation surplus	9,926	9,926	11,493
Closing balance	502,606	512,531	524,025
Retained surplus			
Opening balance	573,335	639,317	645,526
Net result	65,982	6,209	5,337
Closing balance	639,317	645,526	650,863
Total			
Opening balance	1,066,015	1,141,923	1,158,057
Net result	65,982	6,209	5,337
Increase in asset revaluation surplus	9,926	9,926	11,493
Closing balance	1,141,923	1,158,057	1,174,887



Statement of Capital Works

	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Capital expenditure			
Property			
Land	-	-	-
Land improvements	3,678	1,645	200
Total land	3,678	1,645	200
Buildings	28,817	9,629	109
Total buildings	28,817	9,629	109
Total property	32,495	11,274	309
Plant and equipment			
Plant, machinery and equipment	6,648	5,000	5,000
Audio visual, Computers and telecommunications	383	-	-
Total plant and equipment	7,031	5,000	-
Infrastructure			
Roads, drainage & bridges	40,124	11,785	11,001
Water	2,331	6,337	9,906
Sewer	395	1,294	759
Gas	35	200	35
Airports & Aerodromes	2,414	125	4,216
Other infrastructure	3,582	1,900	1,700
Total infrastructure	48,882	21,641	27,618
Total capital works expenditure	88,408	37,915	27,927
Represented by:			
Asset renewal expenditure	28,116	35,810	32,522
Asset upgrade expenditure	28,212	2,105	405
Asset expansion expenditure	24,760	-	-
New asset expenditure	7,320	-	-
Total capital works expenditure	88,408	37,915	32,927
Funding sources represented by:			
Grants	47,737	16,222	12,265
Contributions	6,744	-	-
Council cash	33,927	13,614	11,527
Borrowings	-	8,080	9,135
Total capital works expenditure	88,408	37,915	32,927



Long Term Financial Plan - Statement of Comprehensive Income

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	2031/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
Income											
Revenue											
Operating revenue											
Rates, levies and charges	49,614	55,663	59,538	63,706	66,626	69,682	72,880	75,629	80,350	84,059	87,245
Fees and charges	4,077	6,824	7,029	7,240	7,493	7,718	7,949	8,188	8,433	8,686	8,947
Rental income	670	732	754	777	804	828	853	878	905	932	960
Interest revenue	5,200	5,197	8,297	8,652	9,265	9,925	10,704	11,488	12,389	13,284	14,468
Sales revenue	21,065	21,857	22,513	23,188	24,023	24,924	25,896	26,932	28,009	29,074	30,178
Other income	4,993	1,680	1,730	1,782	1,846	1,916	1,990	2,070	2,153	2,235	2,320
Grants, subsidies, contributions and donations	27,734	38,253	20,745	20,808	20,886	20,970	21,061	21,158	21,259	21,358	21,462
Total operating revenue	113,353	130,207	120,606	126,153	130,944	135,963	141,334	146,343	153,497	159,627	165,580
Capital revenue											
Grants, subsidies, contributions and donations	49,603	76,989	13,121	11,527	14,907	14,885	15,476	16,132	15,799	15,169	15,161
Total revenue	162,956	207,196	133,727	137,680	145,850	150,848	156,810	162,474	169,296	174,796	180,741
Capital income											
Total Capital Income	553	553	638	1,000	459	1,171	1,448	959	1,000	900	900
Total income	163,509	207,749	134,365	138,680	146,309	152,019	158,258	163,433	170,296	175,696	181,641
Expenses											
Operating expenses											
Employee benefits	32,885	35,438	38,811	39,975	41,174	42,410	43,682	44,992	46,342	47,732	49,164
Materials and services	59,792	67,853	51,010	53,050	55,172	57,352	59,617	61,972	64,420	66,997	69,676
Finance costs	1,649	1,934	1,882	2,215	2,556	2,634	2,499	2,364	2,220	2,083	1,941
Depreciation and amortisation	24,295	26,542	28,453	30,103	30,870	31,519	32,126	32,825	33,580	31,455	31,701
Total operating expenses	118,621	131,768	120,156	125,343	129,772	133,914	137,924	142,153	146,561	148,267	152,483
Capital expenses											
Total Capital expenses	10,000	10,000	8,000	8,000	7,000	7,000	6,000	6,000	6,000	6,000	6,000
Total expenses	128,621	141,768	128,156	133,343	136,772	140,914	143,924	148,153	152,561	154,267	158,483
Total comprehensive income for the year	34,888	65,982	6,209	5,337	9,537	11,105	14,334	15,280	17,735	21,429	23,158
Operating result											
Operating revenue	113,353	130,207	120,606	126,153	130,944	135,963	141,334	146,343	153,497	159,627	165,580
Operating expenses	118,621	131,767	120,156	125,343	129,772	133,914	137,924	142,153	146,561	148,267	152,483
Operating result	(5,268)	(1,561)	449	810	1,171	2,049	3,410	4,189	6,936	11,360	13,097



Long Term Financial Plan - Statement of Financial Position

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	2031/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
Assets											
Current assets											
Cash and cash equivalents	74,333	62,126	65,147	74,462	84,777	96,940	109,371	123,414	137,362	159,435	184,986
Trade and other receivables	8,888	10,275	9,231	9,631	10,001	10,359	10,737	11,054	11,598	12,028	12,420
Inventories	4,772	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523	2,523
Contract Assets	21,224	-	-	-	-	-	-	-	-	-	-
Other current assets	679	679	679	679	679	679	679	679	679	679	679
Total current assets	109,896	75,603	77,579	87,295	97,980	110,501	123,310	137,670	152,162	174,665	200,608
Non-current assets											
Property, plant & equipment	1,055,853	1,146,979	1,166,367	1,180,684	1,192,967	1,200,768	1,211,602	1,222,177	1,235,386	1,244,559	1,251,647
Total non-current assets	1,055,853	1,146,979	1,166,367	1,180,684	1,192,967	1,200,768	1,211,602	1,222,177	1,235,386	1,244,559	1,251,647
Total assets	1,165,750	1,222,582	1,243,946	1,267,979	1,290,947	1,311,269	1,334,911	1,359,847	1,387,549	1,419,224	1,452,255
Liabilities											
Current liabilities											
Trade and other payables	6,210	7,187	5,772	5,968	6,205	6,431	6,666	6,891	7,163	7,428	7,703
Contract Liabilities	14,481	-	-	-	-	-	-	-	-	-	-
Borrowings	1,368	1,545	2,244	3,065	3,542	3,674	3,563	3,544	3,535	3,728	3,683
Provisions	6,320	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152	2,152
Other current liabilities	492	497	507	522	542	567	597	632	672	717	767
Total current liabilities	28,871	11,381	10,675	11,707	12,441	12,824	12,978	13,220	13,522	14,025	14,306
Non-current liabilities											
Trade and other payables	529	529	529	529	529	529	529	529	529	529	529
Borrowings	18,558	16,889	22,726	28,798	29,636	26,363	23,200	20,056	16,921	13,594	9,910
Provisions	51,777	51,860	51,959	52,058	52,158	52,257	52,357	52,457	52,558	52,658	52,759
Total non-current liabilities	70,864	69,278	75,214	81,385	82,323	79,149	76,086	73,042	70,008	66,780	63,198
Total liabilities	99,735	80,659	85,889	93,092	94,764	91,973	89,064	86,261	83,529	80,806	77,504
Net community assets	1,066,015	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418	1,374,751
Community equity											
Asset revaluation surplus	492,680	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136	611,312
Retained surplus	573,335	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282	763,440
Total community equity	1,066,015	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418	1,374,751



Long Term Financial Plan - Statement of Cash Flows

	2024/25 Estimate \$'000	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000	2028/29 Forecast \$'000	2029/30 Forecast \$'000	2030/31 Forecast \$'000	20231/32 Forecast \$'000	2032/33 Forecast \$'000	2033/34 Forecast \$'000	2034/35 Forecast \$'000
Cash flows from operating activities											
Receipts from customers	81,102	85,070	90,417	95,518	99,633	103,891	108,348	112,507	118,416	123,634	128,309
Payments to suppliers and employees	(114,220)	(107,602)	(92,340)	(93,933)	(97,214)	(100,639)	(104,168)	(107,843)	(111,594)	(115,568)	(119,670)
Payments for land held as inventory	2,249	2,249	-	-	-	-	-	-	-	-	-
Interest received	5,200	5,197	8,297	8,652	9,265	9,925	10,704	11,488	12,389	13,284	14,468
Rental income	681	724	752	775	801	826	851	876	902	930	957
Non-capital grants and contributions	28,208	37,829	22,184	20,807	20,875	20,963	21,054	21,155	21,246	21,350	21,453
Borrowing costs	(382)	(731)	(679)	(1,011)	(1,352)	(1,430)	(1,295)	(1,160)	(1,015)	(878)	(736)
Net cash inflow from operating activities	2,838	22,736	28,630	30,808	32,007	33,536	35,493	37,022	40,344	42,751	44,782
Cash flows from investing activities											
Payments for property, plant & equipment	(71,198)	(107,742)	(37,915)	(32,927)	(31,394)	(27,312)	(30,742)	(30,942)	(34,090)	(27,658)	(25,614)
Proceeds from sale of property, plant & equipment	553	553	638	1,000	459	1,171	1,448	959	1,000	900	900
Grants, subsidies, contributions & donations	56,346	83,732	13,121	11,527	14,907	14,885	15,476	16,132	15,799	15,169	15,161
Other cash flows from investing activities	(9,990)	(9,995)	(7,990)	(7,985)	(6,980)	(6,975)	(5,970)	(5,965)	(5,960)	(5,955)	(5,950)
Net cash inflow from investing activities	(24,289)	(33,451)	(32,146)	(28,385)	(23,009)	(18,231)	(19,788)	(19,816)	(23,251)	(17,544)	(15,503)
Cash flows from financing activities											
Proceeds from borrowings	7,500	-	8,080	9,135	4,380	400	400	400	400	400	-
Repayment of borrowings	(1,118)	(1,492)	(1,544)	(2,243)	(3,064)	(3,542)	(3,674)	(3,563)	(3,544)	(3,534)	(3,728)
Net cash inflow from financing activities	6,382	(1,492)	6,536	6,892	1,316	(3,142)	(3,274)	(3,163)	(3,144)	(3,134)	(3,728)
Total cash flows											
Net increase in cash and cash equivalent held	(15,069)	(12,207)	3,021	9,316	10,315	12,163	12,431	14,043	13,948	22,072	25,551
Opening cash and cash equivalents	89,402	74,333	62,126	65,147	74,462	84,777	96,940	109,371	123,414	137,362	159,435
Closing cash and cash equivalents	74,333	62,126	65,147	74,462	84,777	96,940	109,371	123,414	137,362	159,435	184,986



Long Term Financial Plan - Statement of Changes in Equity

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Asset revaluation surplus										
Opening balance	492,680	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136
Increase in asset revaluation surplus	9,926	9,926	11,493	11,759	12,009	12,217	12,458	12,699	12,970	13,176
Closing balance	502,606	512,531	524,025	535,784	547,792	560,009	572,467	585,167	598,136	611,312
Retained surplus										
Opening balance	573,335	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282
Net result	65,982	6,209	5,337	9,537	11,105	14,334	15,280	17,735	21,429	23,158
Closing balance	639,317	645,526	650,863	660,399	671,504	685,838	701,118	718,853	740,282	763,440
Total										
Opening balance	1,066,015	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418
Net result	65,982	6,209	5,337	9,537	11,105	14,334	15,280	17,735	21,429	23,158
Increase in asset revaluation surplus	9,926	9,926	11,493	11,759	12,009	12,217	12,458	12,699	12,970	13,176
Closing balance	1,141,923	1,158,057	1,174,887	1,196,183	1,219,296	1,245,847	1,273,585	1,304,019	1,338,418	1,374,751



Financial Sustainability Measures

Type	Measure (as per Guideline)	Target (Tier 5)	2024/25 Estimate	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast	2032/33 Forecast	2033/34 Forecast	2034/35 Forecast
Financial	Council-Controlled Revenue	na	47.37%	47.99%	55.19%	56.24%	56.60%	56.93%	57.19%	57.27%	57.84%	58.10%	58.09%
Capacity	Population Growth	na	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%
Operating	Operating Surplus Ratio	Greater than -2%	-4.65%	-1.20%	0.37%	0.64%	0.89%	1.51%	2.41%	2.86%	4.52%	7.12%	7.91%
Performance	Operating Cash Ratio	Greater than 0%	16.79%	19.75%	24.53%	25.31%	25.50%	25.74%	26.06%	26.09%	27.06%	27.37%	27.50%
Liquidity	Unrestricted Cash Expense Cover Ratio	4 months or greater	7.3 months	na	na	na	na	na	na	na	na	na	na
Asset Management	Asset Sustainability Ratio	Greater than 90%	100.83%	95.97%	136.49%	115.36%	93.10%	83.24%	103.18%	103.47%	114.36%	87.71%	79.01%
	Asset Consumption Ratio	Greater than 60%	67.30%	67.70%	62.40%	58.00%	53.80%	49.70%	46.00%	42.70%	39.60%	36.60%	33.70%
	Asset Renewal Funding Ratio	na	na	na	na	na	na	na	na	na	na	na	na
Debt Servicing Capacity	Leverage Ratio	Less than 3 times	1.0 times	0.7 times	0.8 times	1.0 times	1.0 times	0.9 times	0.7 times	0.6 times	0.5 times	0.4 times	0.3 times



Project Works Plan	Budget (\$)
Airports	
Advertising Devices at the Roma Airport	19,200
Preparation works for Lease Site on Roma Airport	35,600
Review of Design for Roma Airport Regular Public Transport Apron Reconstruction	20,000
Roma Airport - Installation of LED car park lighting and proximity sensors for terminal lighting and Installation HVAC and water heat pump controller	93,500
Roma Airport General Aviation Apron Reconstruction	2,300,000
Roma Airport Terminal External and Generator Shed Repaint	85,000
Airports Total	2,553,300
Animal Control and Community Safety	
Digital Evidence & Safety Enhancement Project	33,000
Selective Regulatory Compliance Inspection Program resources.	54,000
Animal Control and Community Safety Total	87,000
Arts and Culture	
A regional Arts & Culture Strategy 2025-2030	21,000
Injune Eagle Sculpture Installation	14,400
Mitchell library/ gallery- Install shade sails over grassed area	5,000
Arts and Culture Total	40,400
Cemeteries	
Cemeteries Master Plan	90,000
Injune Cemetery Expansion - Fence Relocation	35,000
Cemeteries Total	125,000
Community Development & Tourism	
Big Rig - Night Show Audio Visual Renewal	40,000
Big Rig Journey Through Time Renewal	192,000
Big Rig Oil Patch Museum Audio Visual Renewal	46,000
Cobb and Co Changing Station Museum Painting	75,000
Community event planning workshop series	10,000
Great Artesian Spa - repair of flooring amenities	50,000
Great Artesian Spa Generator	39,186
Injune Museum Fit out	150,000
Maranoa Childcare Bursary Program	20,000
Maranoa Nursing Advancement Bursary program	50,000
Renew and update tourism signage	100,000
Renewal of the Tourism Strategy	25,000
Surat Aquarium Landing Design and Construction	100,000
Community Development & Tourism Total	897,186
Economic Development and Planning	
Continuing Maranoa Regional Council - Maranoa Planning Scheme 2017 Property Report	35,000
Maranoa Local Area Housing Action Plan	30,000
Planning (PEC) Project	100,000
Renewal of the Economic Development Strategy	25,000
Economic Development and Planning Total	190,000



Project Works Plan	Budget (\$)
Facilities	
Amby Hall Roof and Guttering Replacement	120,000
Big Rig Public Toilet refurbishment	40,000
Construction of Housing Solutions in Roma for the Maranoa	915,000
Design and Install Bollon Camp Roof	90,000
Housing renewal / upgrade program	600,000
Mitchell Hall Restumping and Plumbing	107,000
Mitchell Hall Sound and Projection	25,000
Mungallala Hall Re-levelling	35,000
Replace large section of roof at Roma Community Arts Centre	150,000
Replacement of the Lions Park Toilet Block	180,000
Roma Cultural Centre - Open Spaces upgrades and renewal.	150,000
Roma Cultural Centre air-conditioning renewal	700,000
SES Surat Storage Facility & Marshalling Area	90,000
Surat Shire Hall Airconditioning	75,000
Surat Shire Hall Fan Replacement Project	20,000
Facilities Total	3,297,000
Financial Planning & Reporting	
Development of a Strategic Asset Management Plan	75,000
General Ledger Chart of Account Restructure	25,000
Financial Planning & Reporting Total	100,000
Gas Network	
Gas Valve Replacement Program Roma	35,000
Gas Network Total	35,000
Information and Communications Technology	
Application of Retention Schedules to Content Manager	37,000
Azure Cloud Migration	60,000
Data Centre UPS Replacement	16,000
Network Switch Replacement Programme	70,000
Roma Infrastructure Depot CCTV Security Enhancement Project	10,000
Workstation Replacement Program	147,000
Information and Communications Technology Total	340,000
Libraries	
Maranoa Library Strategic Plan	25,000
Libraries Total	25,000
Plant, Feet, Workshops and Depots	
Plant Replacement Program 2025/26	6,570,000
Plant, Feet, Workshops and Depots Total	6,570,000

Roads, Drainage, Bridges, Kerb & Channel



Project Works Plan	Budget (\$)
Adungadoo Pathway Extension Roma - Big Rig through Sculptures Outback link, design and construct	709,000
Alice Street Mitchell - level crossing upgrade including improvements to existing pedestrian maze	700,000
Arcadia Valley Upgrade Works - ch 0.00 to 2.18kms and ch 18.45 to 23.44kms	5,469,537
Arthur St Roma (McDowall to Bowen St) - Kerb and Channel works & design for asphalt overlay	200,000
Bendiboi Intersection Culvert Safety Upgrade (Carnarvon Highway)	60,000
Bitumen Rehabilitation - Blue Hills Rd, Ch 16.26 - 18.32km	420,000
Bitumen Rehabilitation - Six Mile Road, Ch 7.05 - 9km	570,000
Bollon Road bitumen extension Stage 2 ch 77.40 to 84.54 kms	3,823,050
Bollon Road bitumen extension Stage 3 ch 84.50 to 88.32kms	3,473,805
Browns Lane design to an urban access standard	55,000
Carnarvon Highway Shared Concrete Pathway Apex Park to Roma Airport	4,097,923
Cycle Network Miscamble and Queen Street Roma - Intersection Upgrade	171,000
Design of Burke Street Yuleba Bitumen Seal ch 0.02 to 150 mt	12,000
Design of the Widening for Beaumont Drive	70,000
Floodway Trial	100,000
Footpath - Mitchell Memorial Park to Liverpool St (Design)	10,000
Glennearn Road Crest Widening	250,000
Gravel Re-sheet Complementary Works - Event 15 and 16	900,000
Hodgson Lane North / Bindango Intersection Safety Upgrade	200,000
Ivan Street Surat - Carnarvon Highway to Charlotte Street widen to kerb plus kerb and channel repairs	200,000
Jackson Street Roma - New Kerb and Channel	375,000
Kangaroo Creek Road Gravel Resheet including floodway upgrades/renewals ch 4.30 to 15.460	1,512,241
Kerb and Channel - Arthur Street (Twine to Ivy Street) Roma	416,000
Kerb and Channel replacement - Bowen Street near Commonwealth Hotel	55,000
Middle Road Bitumen Rehabilitation -Ch 2.6 - 4.5km	350,000
Mt Moffatt Road bitumen widening and rehabilitation ch 50.33 - 56.33 km	1,645,126
Redford Road bitumen extension - ch 19.99 to 24.80 kms	1,600,000
Rural Road Reseal Program 2025/26	2,233,000
Samari Plains Road (Tartulla Creek Crossing - Culvert Upgrade)	250,000
Survey of Underground Stormwater network - Surat, Wallumbilla, Yuleba	40,000
Third Avenue Injune - Hutton Street to Ronald Street - Kerb and Channel renewal (including widen bitumen to kerb)	350,000
Tiffin Street North (Western side only) Roma New kerb and channel and seal to kerb - George Street East to Bungil Street	111,000
Urban Road Reseal Program 2025/26	750,000
Wallumbilla and surrounds Road Infrastructure Upgrades - Santos GLNG SLA 9 - Phase 7 Development	2,529,274
Warrego Highway Parking Lane Rehabilitation (Flinders to Landsborough)	40,000
Womblebank Gap Road bitumen widening and rehabilitation ch 2.10 - 6.51, 34.60 - 36.31km	1,212,000
Yuleba to Surat Road bitumen extension	5,913,435
Roads, Drainage, Bridges, Kerb & Channel Total	40,873,391

Saleyards

Renewal of Auctioneer Walkways Phase 2 - Western Side	750,000
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Project Works Plan	Budget (\$)
Roma Saleyards Draft Access	50,000
Roma Saleyards Footpaths	25,000
Roma Saleyards Renewal & Offsetting Loading Ramps	1,250,000
Roma Saleyards Site Fencing	50,000
Roma Saleyards Truck Wash - Stage 2 & 3	250,000
Roma Truck Stop Precinct - Asphalt surfacing of heavy vehicle truck stop area	1,900,000
Saleyards Total	4,275,000
Sewer Network	
Sewer Main Relining	300,000
Sewerage Pumping Stations Annual Service and Inspection	48,000
Surat Sewer Pump Station Burrows St upgrades	45,000
Wallumbilla Sewerage System design	50,000
Sewer Network Total	443,000
Sport & Recreation	
Audit to determine Capacity & Capability of Maranoa Sporting Infrastructure	22,000
Bassett Park Canteen replacement design	120,000
Campbell Park Roma - concrete slab construction including permanent electrical and communication reticulation to new events sub board	96,000
Construction of the Injune to Gunnewin Rail Trail	30,000
Gwydir Laycock BMX Track Design	20,000
Injune Cricket Club Clubhouse - Construct verandah	25,000
Injune Lagoon Walk - resurface	35,000
Lions Park Irrigation and grounds upgrade	200,000
Mitchell Pool Generator	38,752
Mitchell Pool upgrade kiosk and change rooms	10,000
Mitchell Showgrounds Electrical Upgrade	65,277
Nason Park Surat BBQ	22,000
Neil Turner Weir BBQ Shelter upgrade	120,000
Redevelopment of the Roma Denise Spencer Pool Aquatic Centre	24,760,000
Replace damaged Shed at the Injune Pool	47,000
Replacement of temp amenities block Netball Courts area with a new mobile toilet facility	200,000
Roma Cricket Resurfacing & irrigation	60,000
Roma Dog Park extension	50,000
Roma Netball Court resurface	150,000
Surat Cricket Nets Renewal	7,500
Surat Pool Entrance Upgrade	80,000
Surat Pump Track Design	31,000
Surat Recreational Grounds Irrigation Project	55,000
Surat Sporting Complex Painting (Bar and Betting Area)	25,000
Painting of the Memorial Park Toilet Block in Surat	10,000
Wallumbilla Show Grounds - replace dump point	50,000
Wallumbilla Tennis Courts install hit up wall and cricket practice nets	48,000
Sport & Recreation Total	26,377,529
Waste Management	
Appliance Recovery Hub	40,000
Leachate Plan for Waste facilities	652,000



Project Works Plan	Budget (\$)
Revise and update Maranoa waste management strategy and regional operational plans	30,000
Stormwater Management Upgrades for the Roma Waste Management Facility	300,000
Waste Management - Implementation of environmental monitoring programs	500,000
Waste Management - Implementation of site based management plans including staff training	50,000
Waste Management Total	1,572,000
Water Network	
Wallumbilla & Yuleba Water Meter Replacement Program	50,000
Mitchell Water Meter Replacement Program	40,000
Bore 17 (330 Currey Street Roma) - Installation of 1 x carport 40 kWp Solar PV	170,000
Bore 19 - (Bassett Lane Roma) - installation of 2 x rooftop Solar PV	68,100
Injune Water Meter Replacement Program	50,000
Dosing Systems Yearly Service and Report	190,000
Jackson Potable Water Facility Upgrade	120,000
New reservoir Currey St Roma	650,000
Potable Water - Reservoir Vermin Proofing Project	100,000
Replacement Pump for Hodgson Bore	15,000
Reservoir Cleaning Program	60,000
Roma Reservoir Miscamble Street Liner Replacement	159,000
Roma Water Meter Replacement Program	120,000
Surat - Interconnection of Existing reticulation - Main Cordelia St	100,000
Surat Water Clarifier Upgrade	500,000
Updates to the SCADA platform	120,000
Surat Water Meter Replacement Program	30,000
Water Line Replacement Swans Road Wallumbilla	170,000
Water Main Upgrade Miscamble Street Roma from Cottell Street to Queen Street	150,000
Water Pressure Testing and Network Analysis Roma CBD	25,000
Workplace Health and Safety - Capital Initiatives	257,250
Workplace Health and Safety - Operating Initiatives	192,750
Water Network Total	3,337,100
Total	91,137,906



Assessment of Significant Business Activities

An assessment of business activities in the financial year ending immediately before the current financial year, against the threshold for significant business activities for 2025-26 indicates that there is no business activity that meets the criteria for being a significant business activity.

Change in Rates and Charges

Pursuant to sections 169 (6) and 169 (7) of *Local Government Regulation 2012*, the total value of the change, expressed as a percentage, in the rates and charges budgeted to be levied for the 2025/26 financial year compared with the rates and charges budgeted to be levied in the 2024/25 financial year is 12.62%.

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

COUNCIL POLICY



Document Control	
Policy Title	Revenue Policy
Policy Number	P25/4
Function	Rates & Utilities
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P24/9
Review Date	March 2026

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

1. Purpose

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Act 2009* and the *Local Government Regulation 2012* to outline the principles apply by Council in generating its own source of revenue and which the revenue statement relies upon.

- a) The principles which Council will apply during the 2025/26 financial year for:
 - Levying rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost recovery fees and methods
- b) The purpose of the concessions; and
- c) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

2. Scope

This Policy applies to all aspects of setting, levying, recovering and granting concessions for rates and utility charges, and setting cost recovery fees and infrastructure charges for Council.

COUNCIL POLICY

**3. Statement**

This Policy sets out Council's principles for the levying of rates, fees and charges, and the application of eligible concessions.

4. Definitions

Council	Maranoa Regional Council
Concessions	Defined in the <i>Local Government Regulation 2012</i> as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.
Developer Charges	Relates to those charges that can be applied by Council on developments as set out in the <i>Sustainable Planning Act 2009</i>
Fees	Defined in the <i>Local Government Act 2009</i> as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.
Rates and Charges	Defined in the <i>Local Government Act 2009</i> as levies that a local government imposes: <ul style="list-style-type: none"> • On land; and • For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

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

COUNCIL POLICY



5. Policy

5.1 Principles used for levying Rates and Charges

In levying rates and charges Council seeks to maintain service delivery and remain financially sustainable, while also minimising the impact of council rates and charges upon the community and distributing the cost of services equitably.

Under general rating guidelines, Council accepts that land valuations are an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, location and development potential.

When levying the rates and charges, Council will:

- Have regard to its long-term financial forecast;
- Seek to minimise the revenue required to be raised from rates and charges by:
 - Prudently managing income from available grants and subsidies; and
 - Imposing cost-recovery fees in respect of services and activities for which cost recovery is appropriate; and
 - Have regard to the prevailing local economic conditions, and when possible smooth rating increases to avoid significant price escalation in any one year
- Use simplified methods of charging that reflect a contribution to services provided;
- Provide equity of contribution based on the services and facilities provided;
- Easily identify owners and occupiers of the land that are serviced by Council;
- Demonstrate the provision of service delivery;
- Demonstrate that decisions are made based on the whole of the Council area; and
- Provide transparency in the making of rates and charges.

5.2 Principles used for recovering overdue rates and charges

Council will exercise its rates recovery powers in order to reduce the overall rate burden on ratepayers 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 outstanding rates and utility charges clear, simple to administer and cost effective;

COUNCIL POLICY



- Considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Responding when necessary to changes in the local economy.

5.3 Principles used in the granting of concessions for rates and charges

Generally, all ratepayers will meet their obligations to Council, with Council supporting desirable community objectives by providing concessions for certain categories of landowner and properties used for certain purposes.

The purpose of these concessions is to:

- Reduce the financial burden of rates and charges payable by pensioners;
- Support not-for-profit organisations where the land used is considered to contribute to the social, cultural, economic or sporting welfare of the community;
- Support entities that provide assistance or encouragement for arts or cultural development;
- Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance; and
- Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

5.4 Setting of cost recovery fees

Council recognises the validity of imposing the user pays principle for its cost recovery fees under the Local Government Act 2009. Cost recovery fees set by Council must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

5.5 Funding of New Development

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

6. Related Policies and Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*

COUNCIL POLICY



7. Associated Documents

- Revenue Statement
- Fees and Charges Schedule
- Water Meter Policy
- Debtor Management Policy
- Rates and Charges Rebate and Concessions Policy

REVENUE STATEMENT 2025/26



Revenue Statement 2025/26

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

PART 1 INTRODUCTION**1.1 PURPOSE**

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Land Use Codes), has been developed to outline for the 2025/26 financial year and includes:

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

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

1.2 OTHER ASSOCIATED DOCUMENTS

- (1) Revenue Policy 2025/26
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Debtor Management Policy (as amended from time to time)
- (4) Water Meter Policy (as amended from time to time)

PART 2 ADMINISTRATION**2.1 ISSUE OF RATES**

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March each financial year.

2.2 PAYMENT PERIOD

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

2.3 PROMPT PAYMENT DISCOUNT

The general rates levied for the 2025/26 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

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

2.4 INTEREST ON OVERDUE RATES OR CHARGES

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain unpaid after the due date will incur interest at the maximum rate prescribed within section 133 of the *Local Government Regulation 2012* at a rate of 12.12% per annum compounding on daily balances.
- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, except where otherwise provided.

2.5 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

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

Interest is not paid by Council to ratepayers on any credit balances.

2.6 RECOVERY OF OVERDUE RATES & CHARGES

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Council's Debtor Management Policy.

2.7 ADMINISTRATION**(1) Discount for prompt payment**

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

(2) Payments made after the due date

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

- (3) **What will be considered by Council to be beyond a ratepayer's control -**
- (a) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
 - (b) The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
 - (c) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
 - (d) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
 - (e) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; or
 - (f) An administrative error on the part of Council - in this case a discount equivalent to other ratepayers will be provided.
- (4) **What won't be considered by Council to be beyond a ratepayer's control -**
- (a) Failure of the ratepayer to ensure that Council was given correct notification of the service address for the service of rate notices prior to the issue of the relevant rate notices;
 - (b) Payments made by electronic means (BPay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and signs a statutory declaration outlining reasons; or
 - (c) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

PART 3 GENERAL RATES

3.1 GENERAL RATES

General rates are levied on all rateable properties in the local government area and are calculated on the basis of the value of land. The value of land is determined by the Department of Resources according to:

- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2026, on all rateable land in Council's area.

Where Council is deciding that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in sections 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

Table 1 - Rating Categories

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
1	Residential A (\$1 to \$40,000) - Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72	0.017900	\$519
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	01,02,03,06,08,09,72	0.017236	\$759
3	Residential C >\$70,000 - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72	0.011934	\$1,209
4	Not in use			
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.025830	\$693
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.017118	\$1,087

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.009590	\$1,310
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60-87,89,93,94	0.008796	\$2,076
9	Rural >=20ha - <80ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.004312	\$702
10	Rural 80 to <1,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.002099	\$850
11	Rural 1,000 to< 5,000ha - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001729	\$850
12	Rural 5,000 to< 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001482	\$1,024
13	Rural 15,000 to < 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001307	\$4,071
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001400	\$5,368

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001245	\$10,572
16	Pump Sites and Bores - Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95	0.014509	\$367
17	Intensive Animal Ind (1,000-1,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$1,906
18	Intensive Animal Ind (2,000-2,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	Intensive Animal Ind (3,000-3,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	Intensive Animal Ind (5,000-7,499 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	Intensive Animal Ind (7,500-9,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
23	Intensive Animal Ind (10,000-14,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	Intensive Animal Ind (15,000-19,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$28,564
25	Intensive Animal Ind (>=20,000 SCU) Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49	0.009582	\$1,001
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.009500	\$1,001
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	01,04,06-39,41-48,72,92,96,97 or 99	0.014083	\$1,001
29	Commercial/ Industrial >10Ha - Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99	0.007984	\$1,001
30	Shopping Centre - Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m ² , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	12-16	0.051318	\$100,072

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
31	Community Purposes - Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local Government Act 2009</i>	48, 50 -59	0.003787	\$733
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41-48,72,92,96,97 or 99	0.011959	\$1,001
33	Service Stations, Transport Terminals Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30	0.011043	\$1,001
34	Abattoir< 75,000 kills - Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank	0.009865	\$842
35	Abattoir>= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank	0.009865	\$1,019
36	Refinery - Land used in whole or part for the purpose of a gas refinery or separation plant	31	12.433299	\$347,584
37	Transformers< 1MVA- Land used in whole or in part for a transformer with less than 1 MVA	91	0.094255	\$2,683
38	Transformers 1 - 10MVA - Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91	0.342395	\$26,808
39	Transformers >10MVA- Land used in whole or in part for a transformer with greater than 10 MVA	91	0.226539	\$80,422
40	Renewable Energy Generation Facility - Land used in whole or in part for: (a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a).	Intentionally left blank	0.068670	\$30,188
41	Multi-Use Renewable Energy Facility - Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank	0.100842	\$37,318
42	Battery Storage Facility - Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	Intentionally left blank	0.897929	\$35,918

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
50	Extractive/Waste A (<=5,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$1,628
51	Extractive/Waste Ind B (5,001-20,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$2,035
52	Extractive/Waste Ind C (20,001- 50,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129
53	Extractive/Waste D (50,001-100,000tpa)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$16,257
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$48,767
56	Extractive/Waste Ind G (>500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$97,533
57	Extractive/Waste H (1ha-50ha,tpa unknown)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
58	Extractive/Waste I (>50ha, tpa unknown) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
59	Accommodation Work Camps - D (1-20) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank	0.155226	\$4,503
60	Accommodation Work Camps - E (21- 50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank	0.688425	\$47,262
61	Accommodation Work Camps - F (51- 150) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank	0.126425	\$114,779
62	Accommodation Work Camps - G (151- 250) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank	0.467981	\$339,817
63	Accommodation Work Camps - A (251-500) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank	0.475970	\$564,860
64	Accommodation Work Camps - B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank	0.475972	\$1,127,470
65	Accommodation Work Camps - C (>750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank	0.475972	\$1,690,076
69	Other Gas & Oil - A (<=6ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36	1.131482	\$34,529

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
70	Other Gas & Oil - B (>6ha-1,000ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37	1.535676	\$55,075
71	Other Gas & Oil-C(>1,000ha) - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38	1.535676	\$135,565
72	Petroleum Leases - A (<=30,000ha) - Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40	2.166281	\$149,575
73	Petroleum Lease - B Conventional gas >10,000ha - Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40	2.166281	\$271,560
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	40	2.166281	\$583,052
80	Other Land (not categorised elsewhere) - Land not included in any of the other categories	Intentionally left blank	0.002415	\$834
81	Rural >=\$11M & <\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94	0.001608	\$21,363
82	Rural >=\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95	0.001756	\$32,783
83	Carbon Farming =>100,000 ACCU's - Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	04,05,06,60-89,93,94	0.001828	\$4,071

In accordance with sections 88 and 90 of the Local Government Regulation 2012, owners of rateable land will be informed of the general rating category on their rate notice in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

Where the rateability of any land alters during the year, adjustment to the differential general rate will be made from the date such changes become effective.

3.2 MINIMUM GENERAL RATES

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

3.3 DISCOUNTED VALUATION PERIOD

The value of the relevant parcel held for development will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

The discounted valuation period, for the relevant parcel held for development, will end in accordance with section 50(3) the *Land Valuation Act 2010*.

Any parcels of land held for development under this legislation will be placed into the general rating category in which they would normally be situated.

3.4 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

In the 2025/26 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to a differential rating category as identified in **Table 1 - Rating Categories**.

3.5 MISCELLANEOUS

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a delegate approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012* and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs.
- (4) When a utility (water, sewerage or garbage) service has commenced/removed during the financial year or is found to have been commenced (and not currently being charged) or removed a rate adjustment will take effect from the date of commencement/removal or the start of the current rating period (whichever is earlier). A supplementary rate notice may be issued to the ratepayer.

3.5.1 DEFINITIONS

- (a) **Rateable Land** is defined by section 93 (2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.
- (b) **Use:** Reference to the 'use' of land in terms of the rating category descriptions, includes use of the land by any party, irrespective of whether:
 - (a) that use is carried out, controlled, authorised, or otherwise permitted by the landowner; or
 - (b) the landowner derives any income or benefit from that use of the land.
- (c) **Petroleum Lease:** includes a petroleum lease under the *Petroleum Act 1923*, or the *Petroleum and Gas (Production and Safety) Act 2004*.
- (d) **Renewable Energy Generation Facility:** is land that is used, in whole or in part, for:
 - i. the generation and/or storage of energy from renewable resources* that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a) connected to the main power grid; or
 - ii. for any purpose ancillary to or associated with (i)

* Renewable resources are naturally occurring resources that cannot be depleted and are constantly naturally replenished. This includes but not limited to solar and wind.

Renewable resources do not include fossil fuels such as gas or coal and facilities extracting or producing energy from these resources are subject to separate rating categories outlined in this statement.

- (e) **Battery Storage Facility** is 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 at least one (1) megawatt of power, and which is not co-located on land being used as a Renewable Energy Generation Facility.

For categories 59- 68 the following definitions apply:

- (f) **Available for use:** will be taken to be effective from the date upon which the final plumbing inspection has been passed.
- (g) **Accommodation Work Camp:** is non-resident worker accommodation and refers to the use of premises for:
- i. accommodation for non-resident workers; or
 - ii. recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (i).²

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

² Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme.

An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1 Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste collection services (including the collection, removal, storage and disposal of general waste) as detailed below in **Table 2 - Waste Management Utility Charges**.
- 4.2 Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area
- (1) The declared waste collection service area will be adjusted as the properties receiving or capable of receiving the service change throughout the 2025/26 financial year.
 - (2) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a premise or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in.
 - (3) Where there is more than one structure on land capable of separate occupation, whether it be for residential or business purposes, a charge will be made for each structure. e.g. A waste collection charge will apply to each house, strata titled unit, granny flat, flat secondary dwelling, dual occupancy or other dwelling designed for separate occupation, whether it is occupied or not.

Table 2 - Waste Management Utility Charges

Service Level	2025/26 Annual Charge
Domestic Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin (each)	\$311
Industrial Bin Service - Mitchell & Surrounds Only	
Industrial Bin - 1 weekly collection (each)	\$1,100
Industrial Bin - 1 fortnightly collection (each)	\$550

PART 5 SEWERAGE UTILITY CHARGES

- 5.1** Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in **Table 3 - Sewerage Utility Charges**.
- 5.2** Sewerage utility charges are to be levied in the 2025/26 financial year on all properties, connected and/or not-connected, within Council's declared sewerage service areas.
- (1) An annual sewerage utility charge will be levied on each individual land parcel (whether connected, not-connected or vacant) within Council's defined sewerage service areas in accordance with the following:
- a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
 - b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit for the first pedestal only. No additional charges apply for extra pedestals.
 - c) Non-residential / Non-strata properties are levied per sewerage pedestal. Example - commercial premises with three (3) pedestals will attract a charge for each pedestal.
 - d) Non-residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
 - e) Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot. Example - a house and vacant lot together, two (2) sewerage utility charges will be levied.
 - f) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one (1) sewerage utility charge.
 - g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
- (2) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the commencement of the rating period in which the application is made and approved by Council.

Table 3 - Sewerage Utility Charges

Service Level	2025/26 Annual Charge
Pedestal Charge per property	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
Trade Waste (2)	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695

(1) - 1 Urinal (600mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.

(2) - Trade Waste is liquid waste produced by industry, business, trade or Manufacturing premises, other than domestic sewage, illegal substances and stormwater. Definitions are in accordance with Council's Trade Waste Policy.

PART 6 WATER UTILITY CHARGES

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

6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2025/26 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and/or not-connected, within Council's defined water reticulation service areas.
- (2) For the period 1 July 2025 to 30 June 2026, Metered Potable Water Utility Charges to be levied on properties within Council's defined water reticulation service areas will comprise:
 - (a) a fixed water access infrastructure charge (the *Metered Potable Water Access Infrastructure Charge*); and
 - (b) a variable charge for each kilolitre of water used/consumed (the *Metered Potable Water Usage Charge*).
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.
- (4) The Metered Potable Water Access Infrastructure Charge will be levied on the following criteria:
 - (a) Vacant and non-metered properties situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
 - (b) Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
 - (c) Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example - a house and vacant lot together two (2) potable water access infrastructure charges will apply.
 - (d) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one Metered Potable Water Access Infrastructure Charge.
 - (e) Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
 - (f) Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997*.
 - (g) Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection.
- (5) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (6) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.

Metered Potable Water Access Infrastructure Charge

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

Table 4 - Metered Potable Water Access Infrastructure Charge

Description	2025/26 Annual Charge
Vacant and non-metered	\$288
20mm meter connection	\$576
25mm meter connection	\$897
30mm meter connection	\$1,294
40mm meter connection	\$2,300
50mm meter connection	\$3,594
60mm meter connection	\$5,176
70mm meter connection	\$7,011
80mm meter connection	\$9,202
90mm meter connection	\$11,590
100mm meter connection	\$14,378
150mm meter connection	\$17,972

- (8) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

Metered Potable Water Usage Charge

- (9) Charge: the per kilolitre usage charge for all users connected to the potable water supply will be \$1.05 cents per kilolitre (1,000 litres).
- (10) Reading Periods:
- readings for the purpose of calculating Metered Potable Water Usage Charges are to be conducted twice yearly. Metered Potable Water Usage Charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy Metered Potable Water Usage Charges at intervals other than half yearly for specific connections as required.
 - water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided, proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

6.2 WATER USAGE CHARGE - METER REGISTERING INACCURATELY

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

6.3 UNMETERED POTABLE WATER SERVICE CHARGE

- (7) In the 2025/26 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in **Table 5 - Unmetered Potable Water Service Charge**.

Table 5 - Unmetered Potable Water Service Charge

Classification (Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge
Commercial, Industrial				
0 - 833.91 m2	750	\$13.60	64	\$870.40
833.92 - 1,633.91 m2	1242	\$13.60	106	\$1,441.60
Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00
Laundries, Butchers, Bakers, Garages				
0 - 200 m2	750	\$13.60	64	\$870.40
201 - 400 m2	1406	\$13.60	120	\$1,632.00
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m2	433	\$13.60	37	\$503.20
201 - 600 m2	843	\$13.60	72	\$979.20
Hotels				
Hotels	2625	\$13.60	224	\$3,046.40
Bowls Clubs, Golf Clubs				
Bowls Club	1875	\$13.60	160	\$2,176.00
Golf Club	1875	\$13.60	160	\$2,176.00
Places of Worship				
Churches	433	\$13.60	37	\$503.20

6.4 UNMETERED NON-POTABLE WATER CHARGE- SURAT

- (7) In the 2025/26 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in **Table 6- Unmetered Non-Potable Water Service Charge - Surat**.

Table 6 - Unmetered Non-Potable Water Charge - Surat

Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

PART 7 SPECIAL RATES AND CHARGES

7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("State Government Precept Special Rate") of 0.000101 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the overall plan is \$467,778. The State Government Precept Special Rate will levy an estimated \$467,778 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to section 94 of the *Local Government Act 2009*, and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the ("Pest Management Special Rate") of 0.0001243 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of the Pest Management, including pest animals and pest plants, across the Maranoa Regional Council area.
- (2) The overall plan for the Pest Management Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa Regional Council area, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural >=\$11M & <\$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$719,447. The Pest Management Special Rate will levy an estimated \$575,692 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

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

Table 7 - Rural Fire Brigade Special Charge	
Rural Fire Brigade	2025/26 Annual Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

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

PART 8 CONCESSIONS

8.1 PENSIONER CONCESSION

Council's Rates and Charges Rebate and Concessions Policy provides further information regarding all concessions on rates and charges.

PART 9 OTHER FEES AND CHARGES

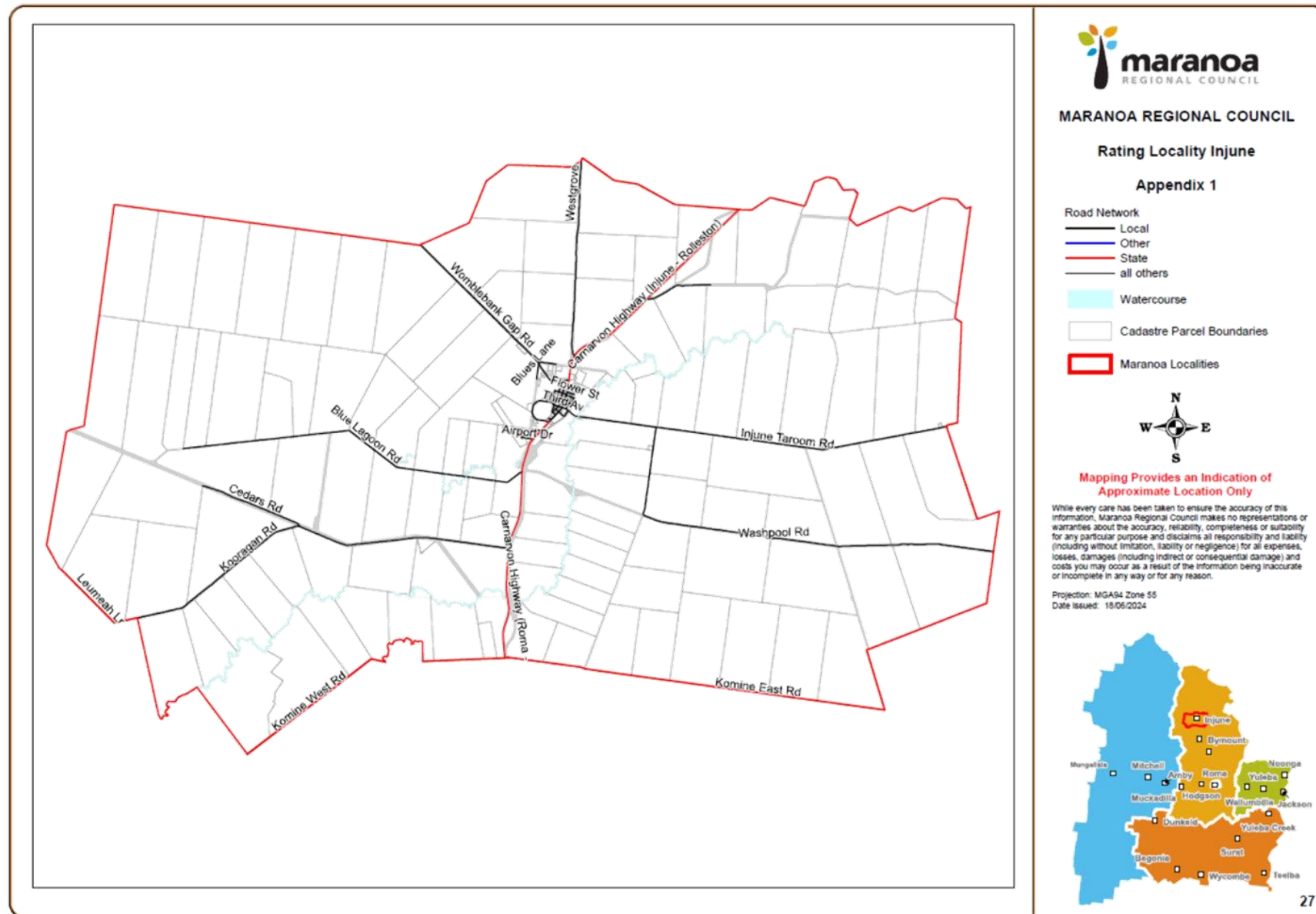
9.1 COST RECOVERY AND OTHER FEES AND CHARGES

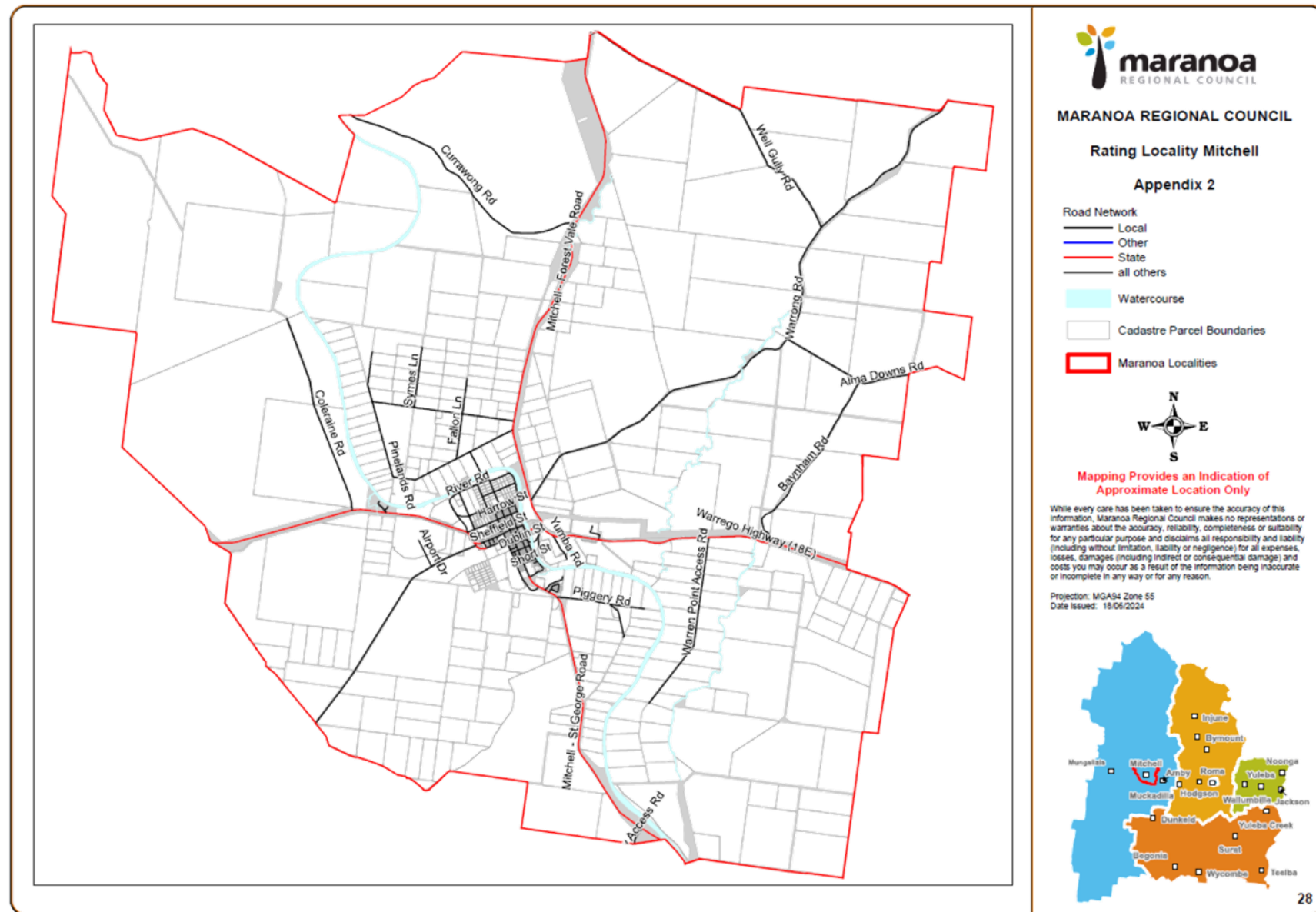
- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government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

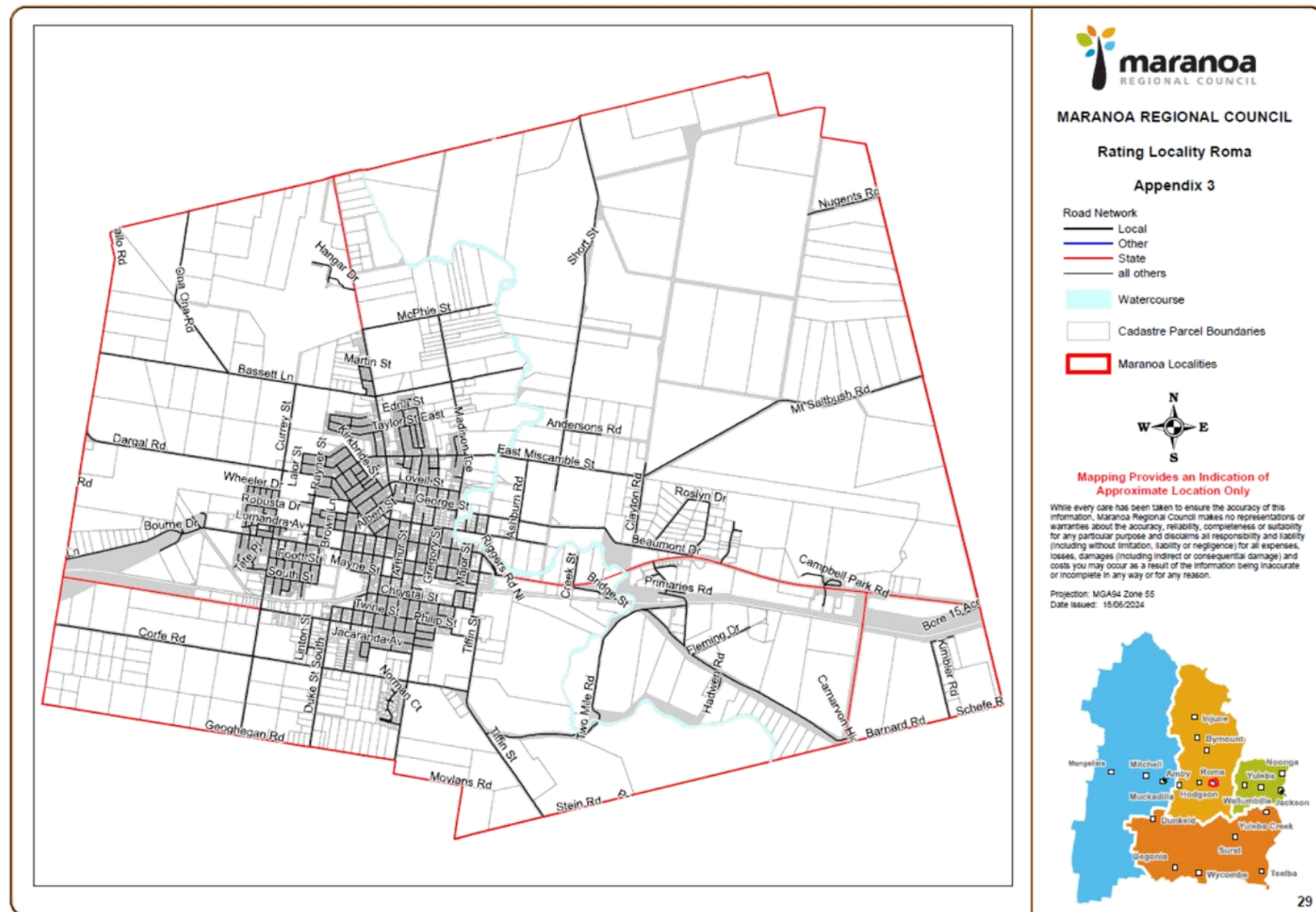
ATTACHMENT 1- LAND USE CODES

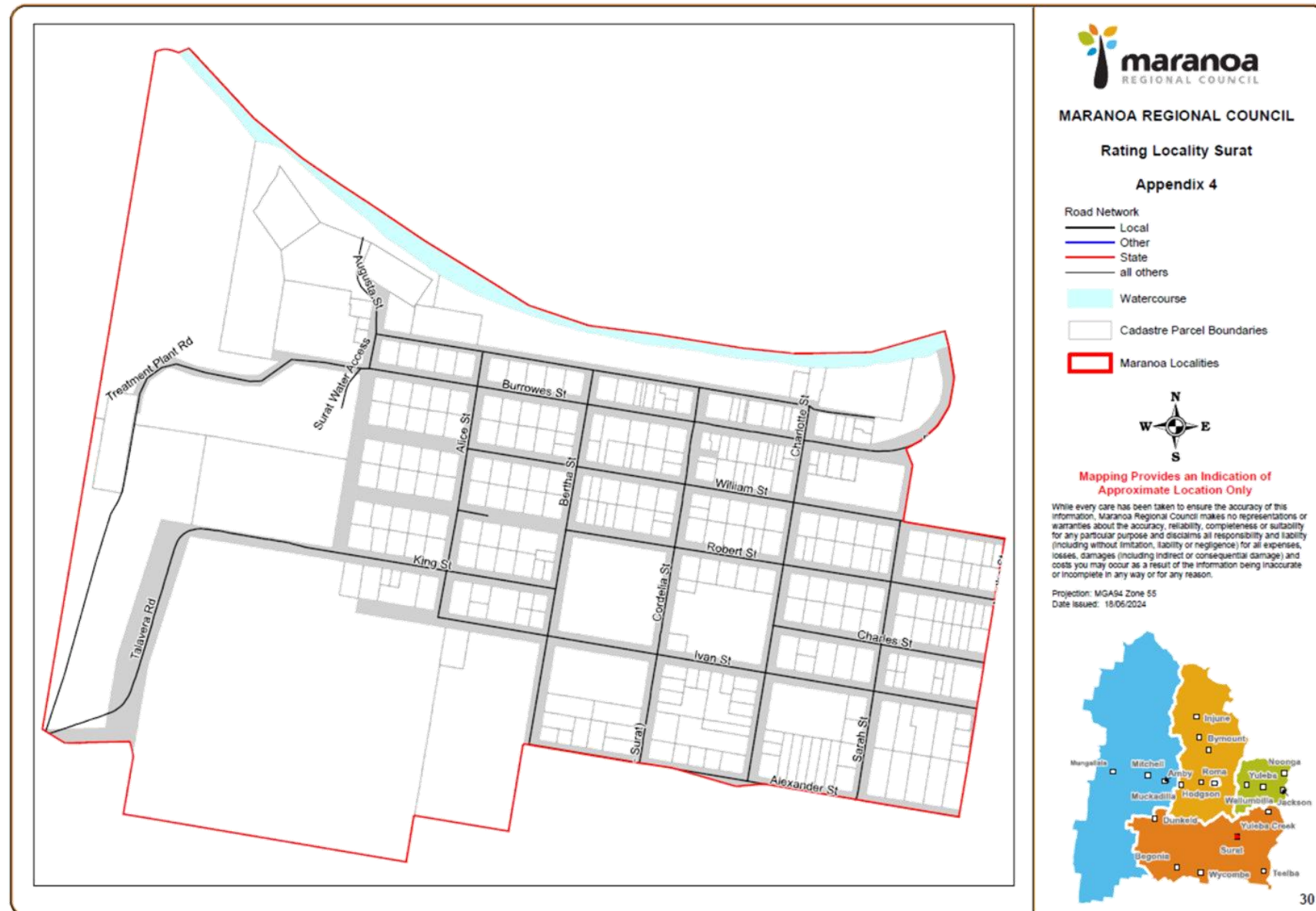
Land Use Code	Description	Land Use Code	Description
Residential		Private Transport & Storage	
01	Vacant Urban Land	28	Warehouse & Bulk Stores
02	Single Unit Dwelling	29	Transport Terminal
03	Multi Unit Dwelling (Flats)	30	Service Station
04	Vacant - Large Housesite	31	Oil Depot & Refinery
05	Dwelling - Large Homesite	32	Wharves
06	Outbuildings	33	Builders Yard, Contractors Yard
07	Guest House (Private) Hotel		
08	Building Units (Primary Use Only)	34	Cold Stores - Iceworks
09	Group Title (Primary Use Only)		
Retail Business & Commercial		Industrial	
10	Combined Multi Dwelling & Shops	35	General Industry
11	Shop - Single	36	Light Industry
12	Shopping Group (More than 6)	37	Noxious/Offensive Industry (including Abattoir)
13	Shopping Group (2 - 6 Shops)		
14	Shops - Main Retail (Central Business District)	38	Advertising - Hoarding
15	Shops - Secondary Retail (Fringe CBD)	39	Harbour Industries
16	Drive-in Shopping Centre	40	Extractive
17	Restaurant	Other Business	
18	Special Tourist Attraction	41	Child Care - excluding Kindergarten
19	Walkway	42	Hotel/Tavern
20	Marina	43	Motel
21	Residential Institutions (Non-Medical Care)	44	Nurseries (Plants)
22	Car Park	45	Theatres & Cinemas
23	Retail Warehouse	46	Drive-in Theatre
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)	47	Licensed Clubs
25	Professional Offices	48	Sports Clubs/Facilities
26	Funeral Parlour	49	Caravan Parks
27	Hospital. Conv. Homes (Medical Care)	50	Other Clubs (Non-Business)

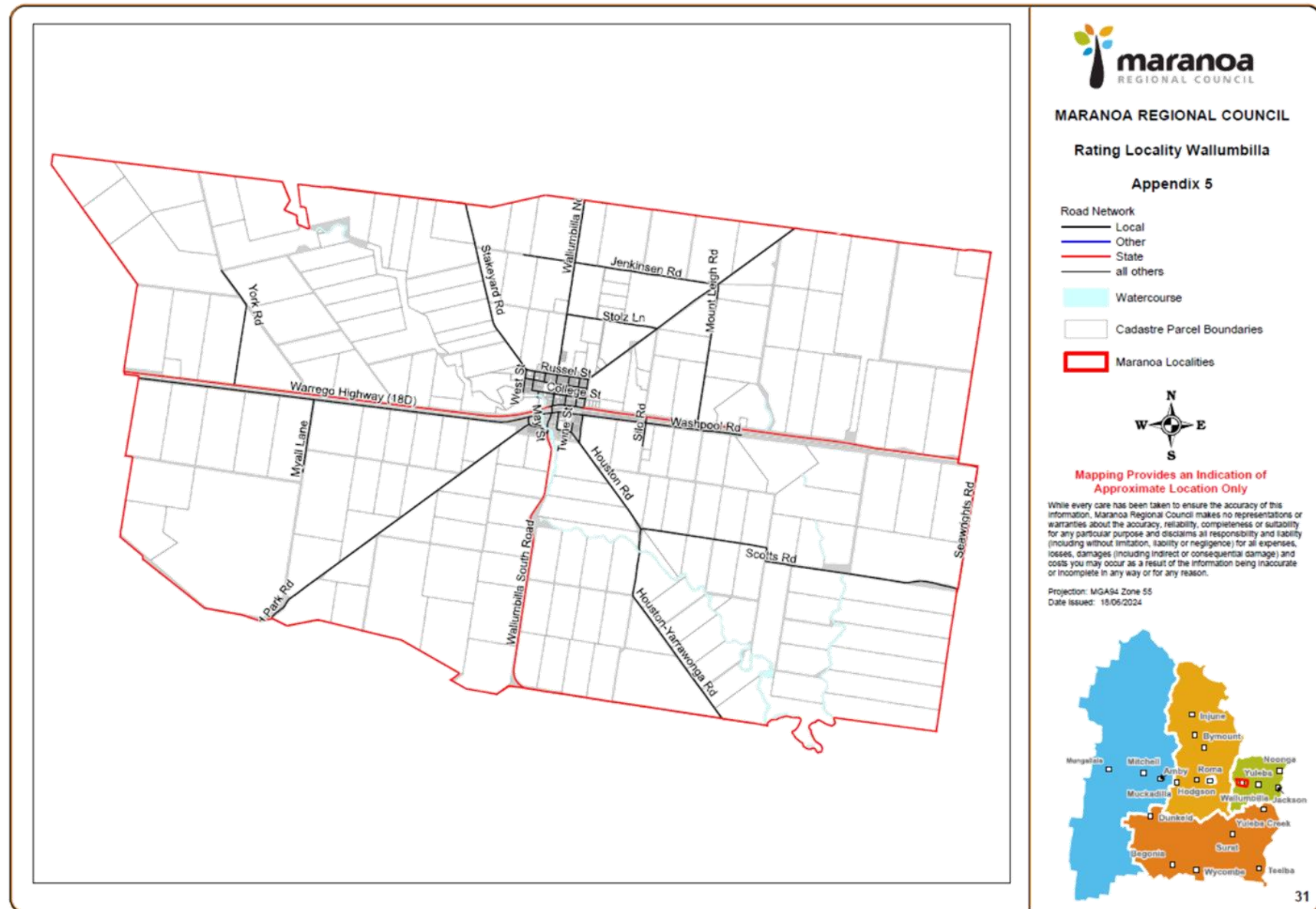
Land Use Code	Description	Land Use Code	Description
Special Uses		Agricultural	
51	Religious	71	Oil Seeds
52	Cemeteries	72	P/use-Sec 25; S/use-Higher Use
53	Commonwealth (Secondary Use Only)	73	Grains
		74	Turf Farms
54	State (Secondary Use Only)	75	Sugar Cane
55	Library	76	Tobacco
		77	Cotton
56	Sportsground, Racecourse, Airfield	78	Rice
		79	Orchards
57	Parks, Gardens	80	Tropical Fruits
58	Educational - Including Kindergarten	81	Pineapples
59	Local Authority (Secondary Use Only)	82	Vineyards
		83	Small Crops & Fodder - Irrigated
Sheep Grazing		84	Small Crops & Fodder - Non-Irrigated
60	Sheep Grazing - Dry	Other Rural Uses	
61	Sheep Breeding	85	Pigs
62	Not Allocated	86	Horses
63	Not Allocated	87	Poultry
		88	Forestry & Logs
Cattle Grazing		89	Animals - Special
64	Cattle Grazing & Breeding	90	Stratum
65	Cattle Breeding & Fattening	91	Transformers
66	Cattle Fattening	92	Defence Force Establishment
		93	Peanuts
Goats		94	Vacant Rural Land (excl. 01 & 04)
67	Goats	95	Reservoir, Dams, Bores
		General Industry	
Dairy Cattle		96	Public Hospital
68	Milk - Quota	97	Welfare Homes/Institutions
69	Milk - No Quota	98	Sect II(i)(vii) Applies (Secondary Use Only)
70	Cream	99	Community Protection Centre

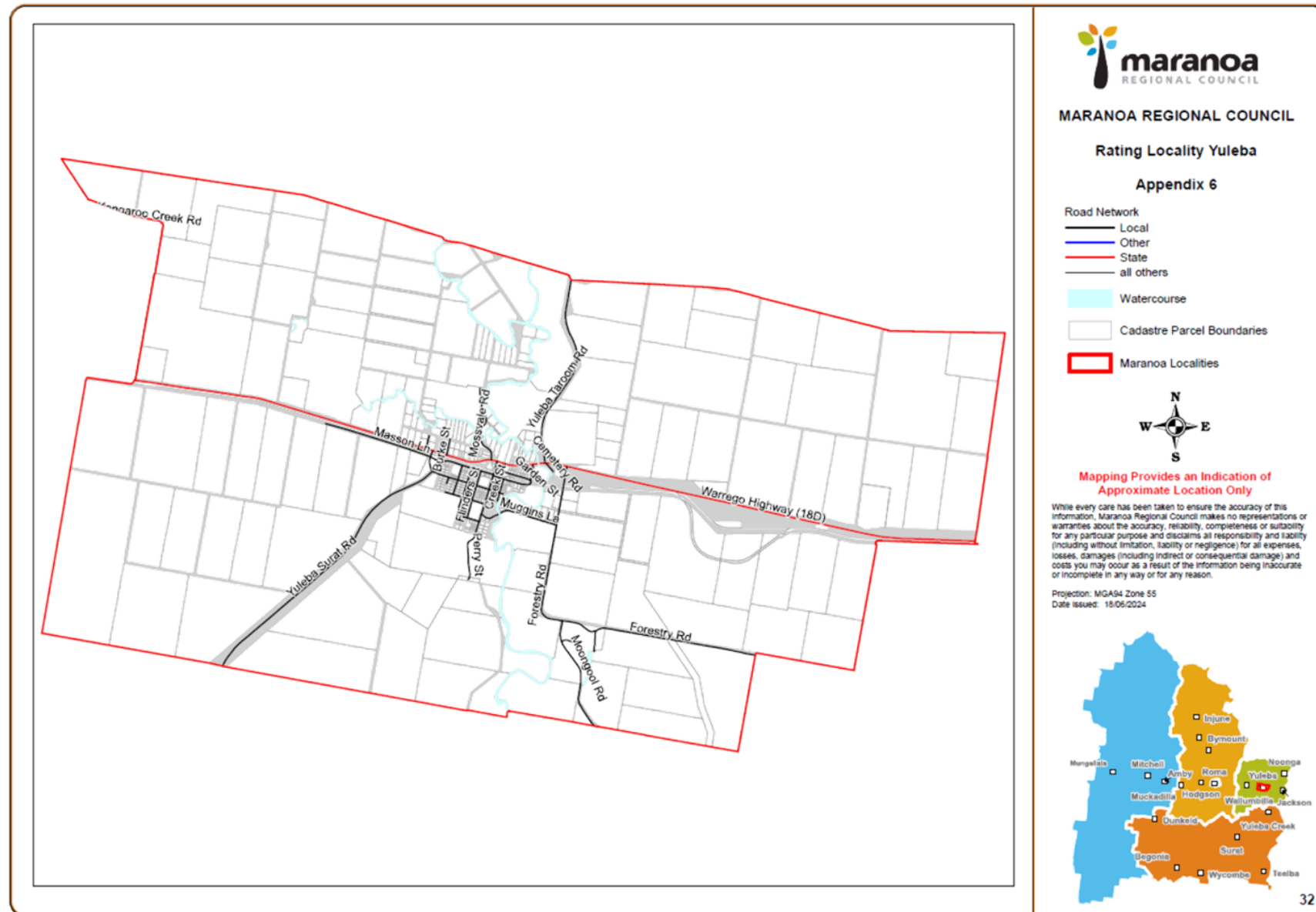


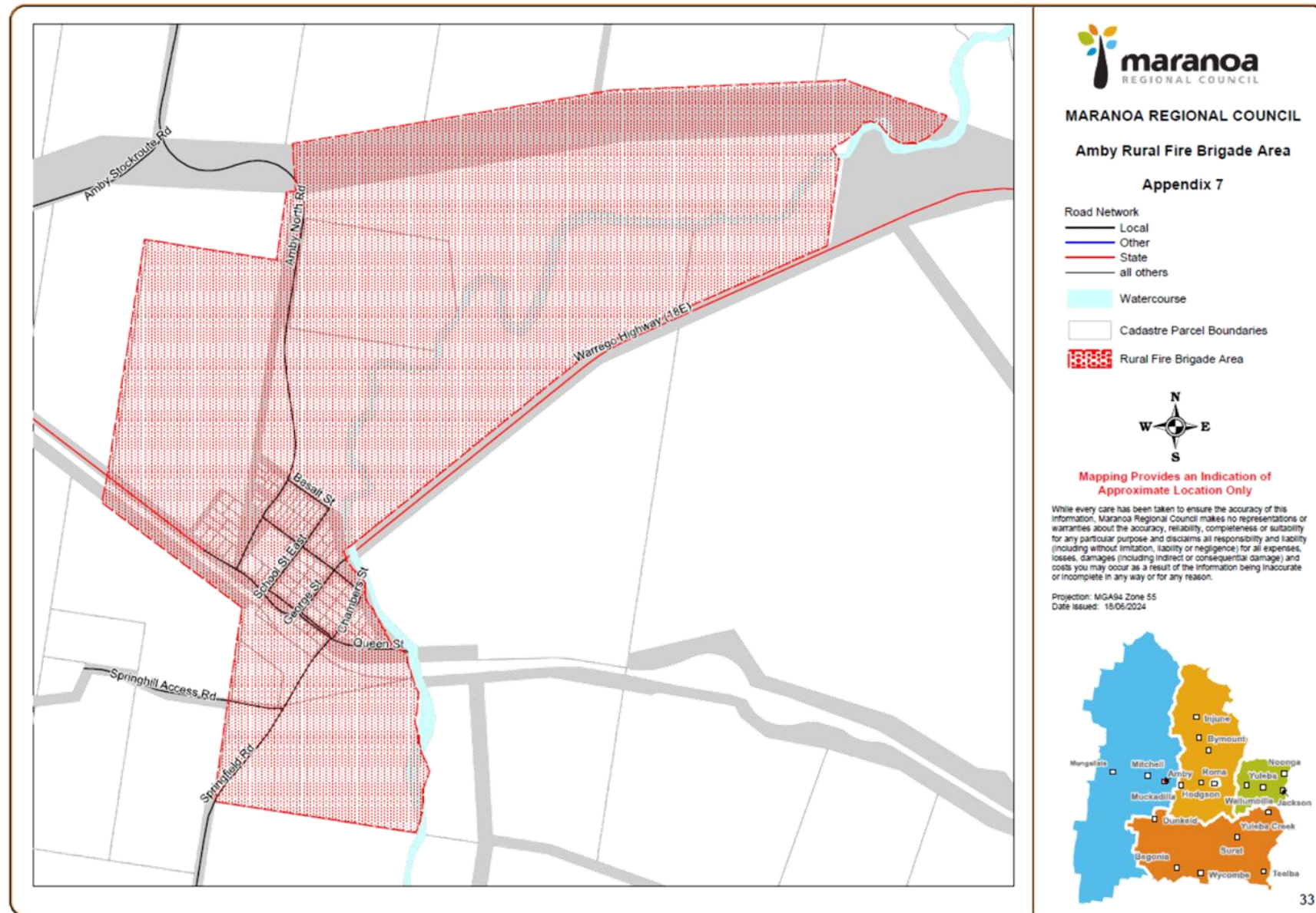


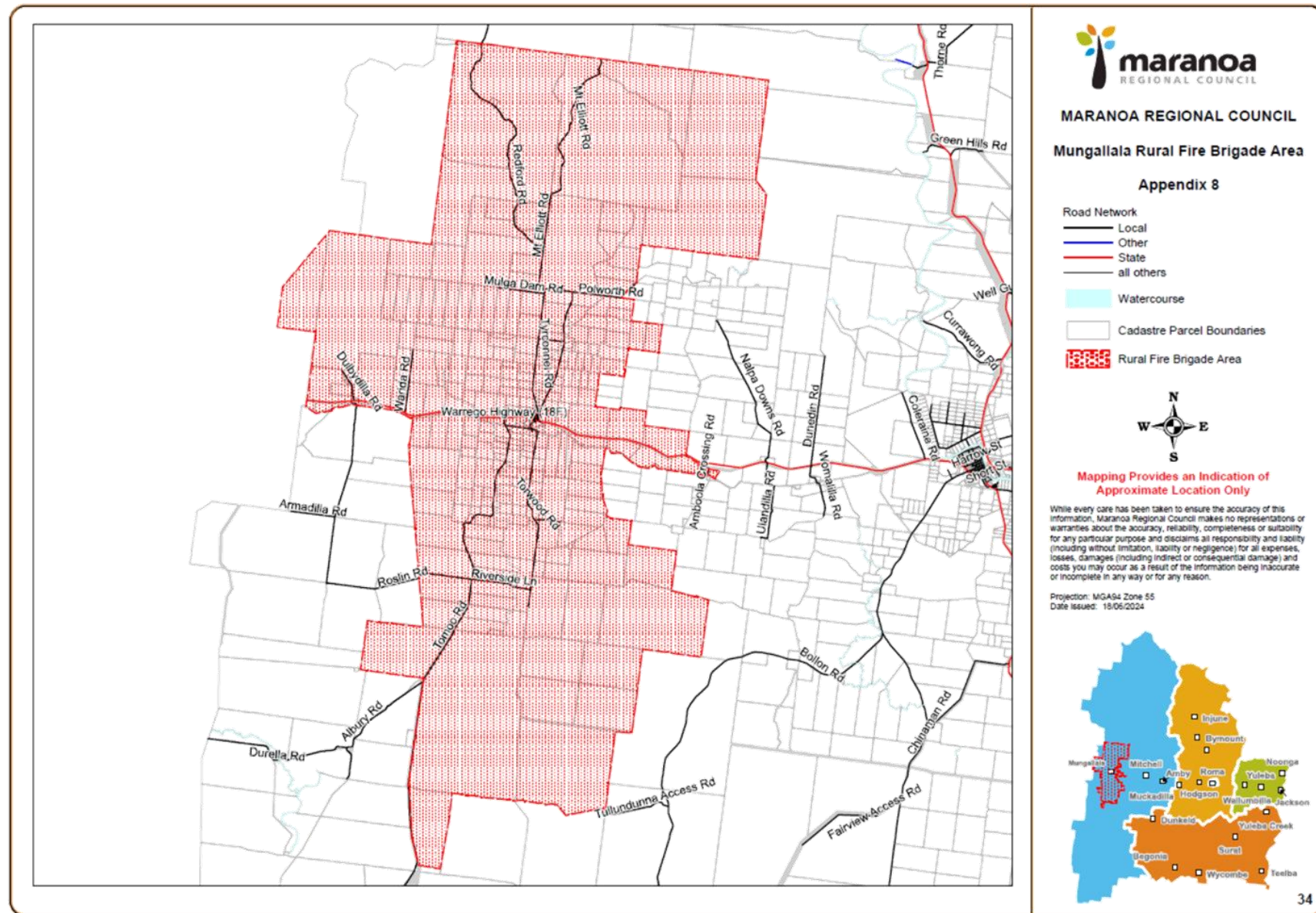


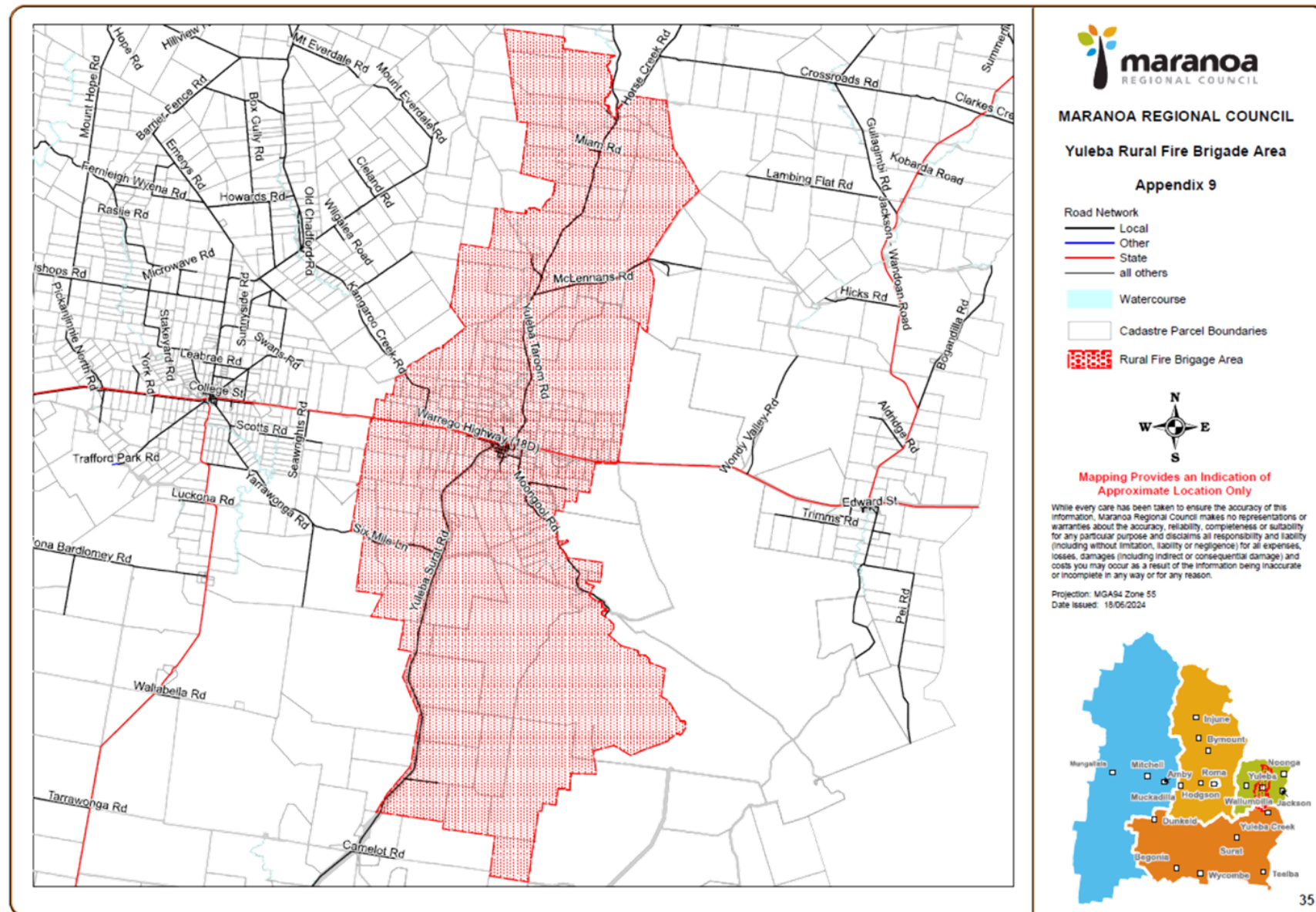


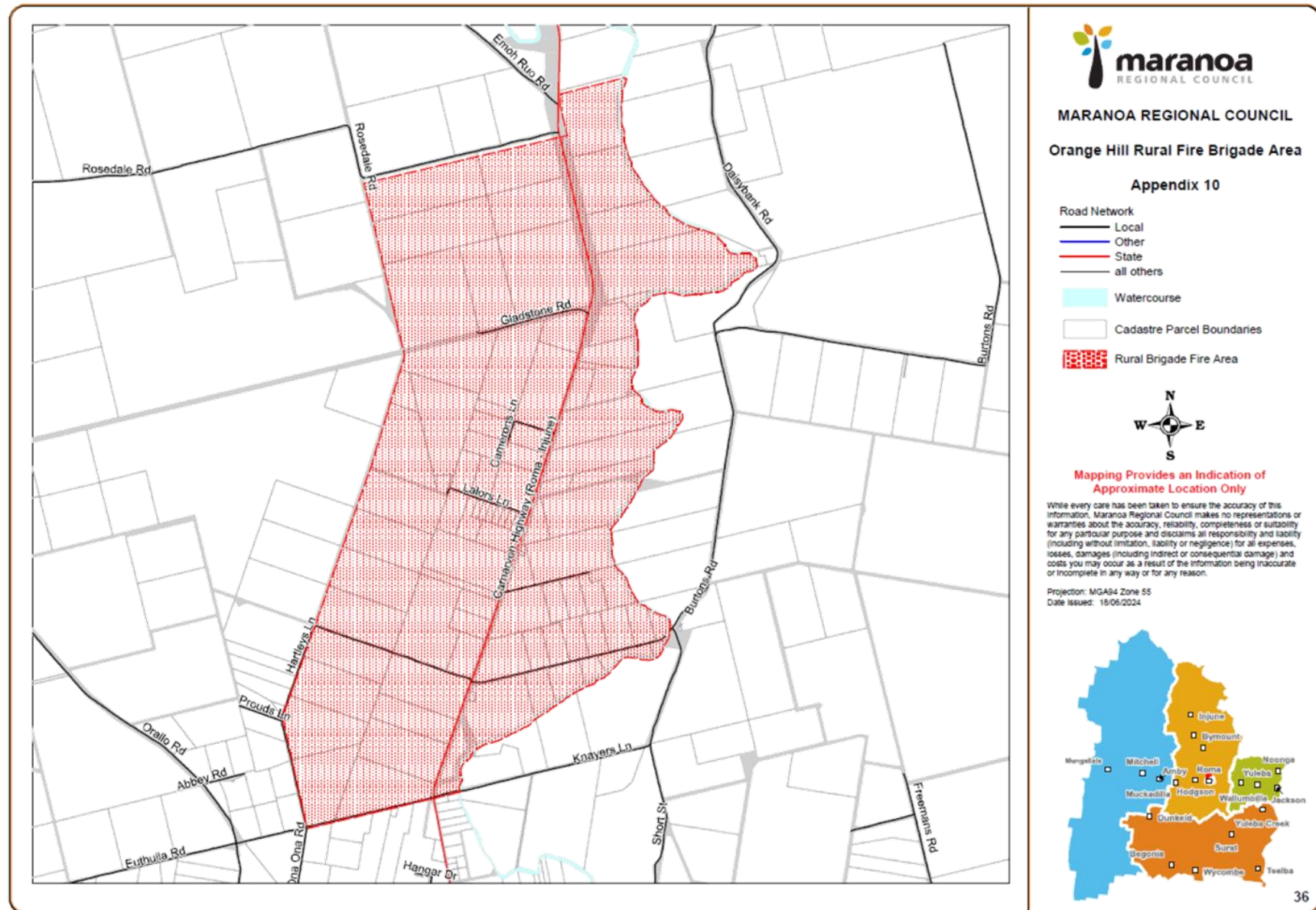




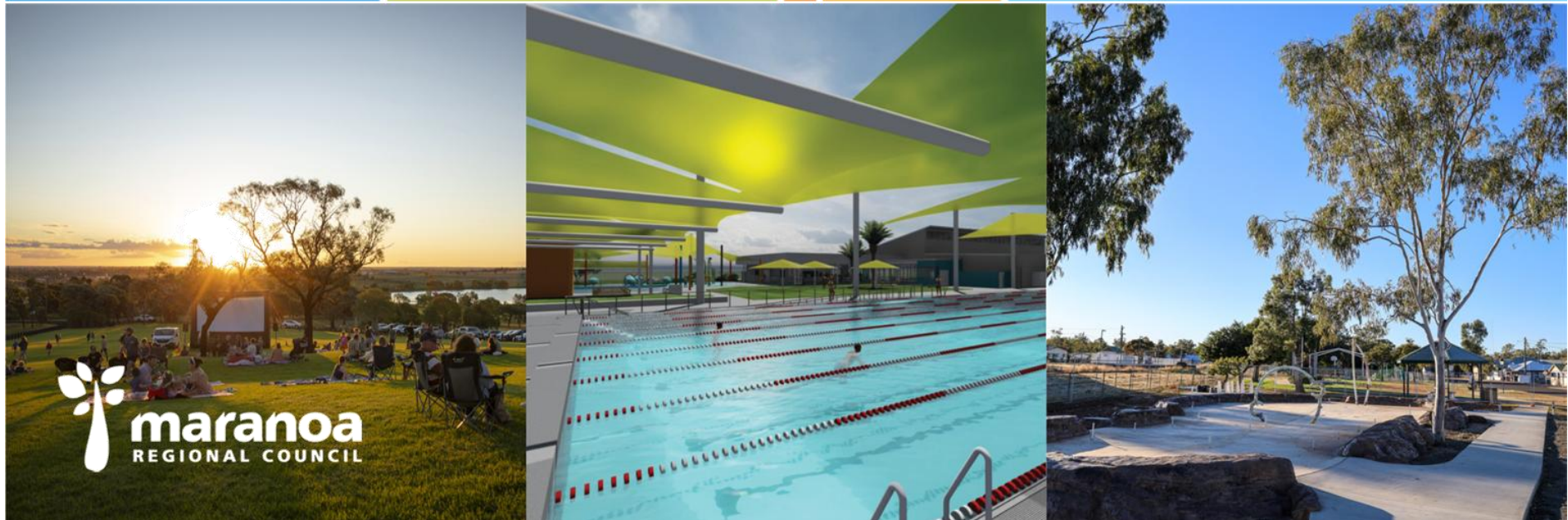








MARANOA REGIONAL COUNCIL OPERATIONAL PLAN 2025/2026





COVER IMAGES

Campbell Park redevelopment

April 2025 saw the unveiling of Stages 1 and 2 of the Campbell Park redevelopment with a school holiday movie night.

Delivering on the long term vision of successive Councils to restore this much-loved community facility.

A concept masterplan for the park was developed in mid-2023.

The Campbell Park upgrades were funded in partnership with the Australian Government through the Local Roads and Community Infrastructure Program contributing \$613,206 to phase 1 of the project, and Maranoa Regional Council allocating \$232,617 for phase 2.

Campbell Park has a rich history. It was first opened as a rest area and community park on 15 July 1968, named after former District Main Roads Engineer Robert Campbell - who was instrumental in constructing the Warrego Highway between Roma and Wallumbilla.

Through these Operational Plans we will continue to deliver future stages of the master plan and actively seek funding opportunities from government programs and other sources.

Denise Spencer Aquatic Centre work commences

Work has started on the redevelopment of the Denise Spencer Memorial Pool, that will see the new Aquatic Centre opening in Summer 2026.

This project commenced in 2019 when more than 900 residents took part in the consultation process, making it one of the most significant community engagement efforts.

After five years of planning and further consultation, Council committed to spend \$15+ million in its 2024/25 Budget and set about attracting the additional funding required to deliver this generational project.

Our planning and lobbying efforts were rewarded in early 2025 with the State and Federal announcing funding of \$5-million and \$9.5-million respectively.

The commencement of work on this project after years of planning highlights the importance of Council's strategic planning through these Corporate and Operational plans.

Yuleba CBD Liveability Upgrade project

Council has continued to deliver on its long-term vision for the liveability of Yuleba with the opening of the newly redeveloped Yuleba Playground, Skatepark and work starting on the water play area (pictured).

The work was guided by the Yuleba Beautification and Liveability Master Plan.

The investment in liveability is part of \$2.25 million planned to be invested in the town under the community investment funding under the Maranoa Regional Council and APLNG Worker Transition Agreement.

The Yuleba Beautification and Liveability Master Plan was developed in 2022 following extensive community consultation. Planned works include upgrades to the skate park and pump track, construction of a new zero depth water splash pad and improvements to the facilities at Judd's Lagoon.

UNDERSTANDING THE OPERATIONAL PLAN

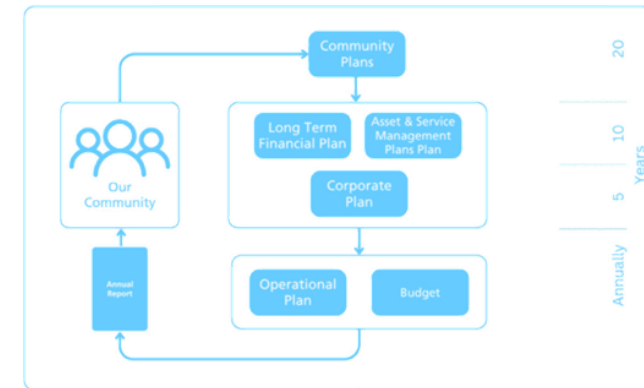
OPERATIONAL PLAN 2025/26

This annual Operational Plan is the roadmap for what your Council plans to deliver for the Maranoa community in the coming year.

It is guided by the 2023 - 2028 Corporate Plan, our five year strategic roadmap designed to align our efforts with the aspirations and priorities of our community.

We report our progress towards our the Operational Plan every three months, culminating in our Annual Report.

Together these documents form part of our Planning and Reporting Framework, through which our community can view our strategy for building our region, measure our achievements and understand our challenges.



HOW TO READ THE OPERATIONAL PLAN

This is the Action title, broadly outlining the strategic activity that Council is planning.

This describes the specific action that we will be taking.

These are the activities to be undertaken during the financial year that, when completed, ensure the successful completion of the action.

The quarter of the Financial Year that the success measure will be completed by.

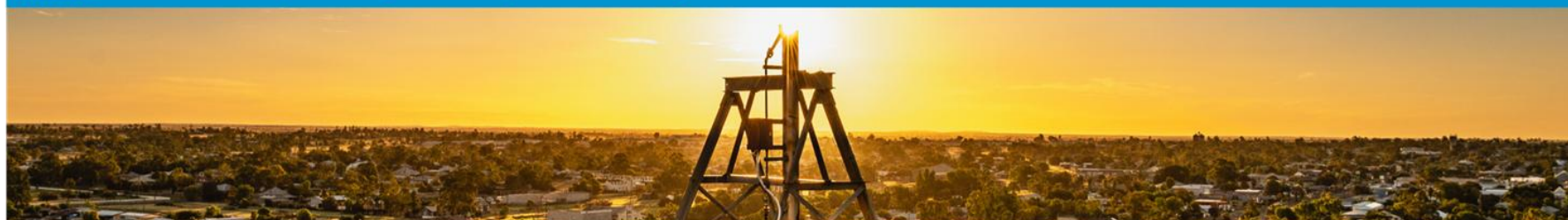
This links the Action to the guiding Key Project item contained in the Corporate Plan.

The action identifier in this plan.

Action ID	Action	Action Description	Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1 Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2 >2 museum/gallery upgrades or programming enhancements completed.				•
			3 Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4 Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5 Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•



1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.3.1	Support cultural industries as regional tourism and economic drivers.	Utilise cultural infrastructure and enhance local galleries and museums to strengthen the creative economy and promote Maranoa's cultural identity.	1	Cultural tourism opportunities mapped and included in regional economic development initiatives.		•		
			2	>2 museum/gallery upgrades or programming enhancements completed.				•
			3	Artist and visitor engagement data reported.				•
1.3.2	Support development of strategic tourism infrastructure.	Facilitate planning and funding for priority tourism infrastructure and experience enhancements.	4	Develop a pipeline of suitable existing projects, for business case or funding submission.		•		
			5	Regular meetings and engagements conducted with local, state, federal partners and/or industry bodies and are reported quarterly.				•
1.3.3	Develop and promote the "Roma Revealed" region as a destination.	Advance key tourism initiatives, marketing campaigns and visitor experience improvements across the Roma region.	6	Adopt a tourism strategy and action plan.		•		
			7	Develop a marketing campaign promoting short stay opportunities and a "taste of the outback".		•		
			8	Quarterly meetings are undertaken across the region with tourism operators and Local Tourism Organisations.				•
1.3.4	Coordinate capability and capacity building in our tourism sector.	To increase the capabilities of our regional tourism providers to grow our tourism product.	9	Information networking event on agritourism, partnering with Department of Primary Industries.			•	
			10	Coordinate "trade ready" and "best of Queensland" workshops.				•
			11	Implements an initiative that promotes the value of volunteering at our visitor information centres and at Council's tourism assets.				•
1.3.5	Big Rig Master Plan & Sculpture Park Integration.	Revise the Big Rig Master Plan to include the adjacent Sculpture Park and recognise the regional significance of the Sculptures Out Back initiative, positioning the site for future tourism and cultural development.	12	Revised Big Rig Master Plan endorsed by Council.				•
			13	Sculpture Park incorporated as a recognised precinct element.				•
			14	Master Plan actions scoped for inclusion in tourism and capital planning.				•



1. Prosperity Sustainable, Growing and Prosperous Economy



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
1.4.1	Improve digital connectivity through advocacy and partnerships.	Identify regional blackspots and pursue partnerships or grant opportunities to improve broadband, mobile and satellite coverage.	15	Regional connectivity priorities documented and mapped.		•		
			16	At least one application or advocacy supported (e.g. Mobile Black Spot Program).			•	
1.5.1	Leverage Council-owned land to increase residential and economic development opportunities.	Leverage Council-owned land to increase residential and economic development opportunities including finalising planning and progressing delivery of the Police Paddock residential subdivision.	17	Deliver Stage 1A of the Police Paddock development.				•
1.6.1	Deliver Roma Saleyards Master Plan 2035.	Prepare a new masterplan that outlines the strategic direction and opportunities for the Roma Saleyards over the next 5-10 years.	18	Master Plan is adopted by Council.				•
1.8.1	Review and update the Regional Economic Development Strategy and Action Plan.	Review, update, and plan for the implementation of the revised Economic Development Strategy and activate priority actions.	19	Commence the Regional Economic Development Strategy and Action Plan.	•			
			20	Regional Economic Development Strategy and Action Plan adopted by Council.		•		
			21	Priority actions from Regional Economic Development Strategy and Action Plan commenced.			•	
			22	>3 partnerships secured to co-deliver economic development initiatives.				•
			23	Annual Regional Economic Development Strategy progress report presented to Council				•



2. Environment

Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.1.1	Improve landholder engagement and biosecurity governance on Council-managed lands.	Strengthen Council's approach to managing biosecurity and landholder relationships across road reserves, stock routes, and other Council-managed lands. This includes reviewing key policies, supporting governance structures, and improving communication with landholders to ensure compliance and cooperative land stewardship.	24	Stock Route Compliance Priority Policy reviewed and adopted.	•			
			25	Biosecurity governance and engagement mechanisms reviewed.		•		
			26	Education program delivered to support landholder awareness of stock route policy.			•	
2.1.2	Control declared pest plants and animals on Council-managed land.	Enhance delivery of pest management activities targeting invasive species, in line with legislative and local expectations.	27	Increased participation in the annual pest control schedule (baiting & weeds).				•
			28	>80% of planned treatment areas completed.				•
			29	All feedback from landholders or partners received and captured.				•
2.1.3	Implement the 2025-2027 Parthenium Management Plan.	Deliver targeted control activities for Parthenium weed in priority locations in accordance with the adopted management plan.	30	Annual Parthenium action plan implemented.				•
			31	Priority areas treated and mapped.				•
			32	Collaboration with landholders and regional biosecurity partners maintained through the provision of ≥ 2 workshops per year.				•
2.2.1	Review land use readiness and sustainable development opportunities.	Audit land supply, zoning and infrastructure readiness to align with future business precincts, residential growth and regional planning.	33	Planning scheme review completed.		•		
			34	Priority growth areas identified with infrastructure constraints mapped.			•	
			35	Outcomes reported to Council for strategy alignment.			•	

Maranoa Regional Council Operational Plan 2025/26



2. Environment

Attractive, Health, Balanced Natural & Built Environment



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
2.3.1	Track energy transition and emerging project impacts.	Monitor renewable energy and carbon transition projects, with annual updates on impacts, risks and benefits to the region.	36	Regional energy project map and tracker updated		•		
			37	Community Impacts, benefits and key risks identified and shared with relevant stakeholders				•
2.4.1	Review the Maranoa Waste Management Strategy to strengthen sustainability and explore circular economy opportunities.	Undertake a review of the Maranoa Waste Management Strategy 2024-2029 to assess performance, identify improvement opportunities, and explore how circular economy principles could be embedded into Council's waste operations, education programs, and partnerships.	38	Review of current strategy completed, and findings endorsed by Council.			•	
			39	Revised action plan developed for implementation.			•	
2.4.2	Put to market and award Council's new domestic waste contract.	Plan, procure and commence the new domestic waste collection contract, ensuring continuity and value for money.	40	Develop a domestic collection strategy for the region.	•			
			41	Procurement documentation finalised and advertised.	•			
			42	Tender process completed and contract awarded.			•	
			43	Transition planning completed and contract mobilised smoothly.				•
2.5.1	Manage environmental risk and ensure compliance with environmental regulations.	Ensure Council's activities meet environmental obligations under relevant legislation and licensing requirements.	44	All high-risk staff and contractors complete site based management training.		•		
			45	Quarterly report provided on the progress of actions addressing the environmental protection order.				•
			46	Environmental compliance calendar monitored and maintained.				•
			47	Incidents/non-compliances resolved within regulatory target timeframes.				•



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.1.1	Deliver reliable airport services, advance regional aviation infrastructure and enhance the commerciality of the Roma Airport.	Enhance the delivery, compliance, and commercial performance of Council's airports, with a focus on maximising asset life, meeting safety and regulatory standards, and progressing planning for future precinct development.	48	Roma Airport Precinct Plan reaches detailed design milestone.		•		
			49	Commercial advertising policy in place and implementation at the Roma Airport.		•		
			50	Civil Aviation Safety Authority (CASA) compliance maintained across all sites.				•
			51	100% operational availability for scheduled passenger services.				•
3.1.2	Review the service standards of the regions cemeteries.	Review and or develop cemetery masterplans and services standards to establish expectations for the delivery of cemetery services across the region.	52	Cemetery Masterplans and service standards for each area adopted by Council.			•	
3.3.1	Enhance Council's spatial data for critical infrastructure and property location.	Improve the accuracy and accessibility of GIS data for critical infrastructure (e.g. gas and water networks), while supporting ad-hoc rural addressing updates and enabling integration of spatial systems with core platforms such as ERP and asset management.	53	Geographic Information System (GIS) data improvement priorities for 2025–26 are documented and endorsed in a structured update plan.	•			
			54	Critical infrastructure Geographic Information System (GIS) layers (e.g. gas and water networks) are reviewed and updated for accuracy with validation completed in collaboration with relevant asset owners.			•	
			55	Improved Integration between Council's spatial platform and core enterprise systems is enhanced, with key integration use cases identified and an implementation roadmap developed.			•	
3.3.2	Improve Community Communication on Roadworks Delivery.	Develop and implement a policy framework that strengthens communication and engagement with residents prior to roadworks commencing. This initiative will improve community awareness and trust while embedding lessons from engagement trials across capital and maintenance projects.	56	Policy development discussions commenced.	•			
			57	Trial engagement undertaken on at least 4 occasions prior to policy finalisation.		•		
			58	Policy adopted by Council.			•	



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.3	Delivery of the Flood Damage Reconstruction Program with a focus on Enhancing Road Network Resilience.	Coordinate the delivery and acquittal of Council's Flood Damage Reconstruction Program to support timely asset recovery while proactively identifying and implementing opportunities to strengthen the resilience of Council's road network. This includes embedding learnings from recent flood events and advocating for improved future funding arrangements that support resilient infrastructure outcomes.	59	Formal commitment secured from Government to review Flood Damage Guidelines, following Council advocacy efforts.			•	
			60	100% of flood damage funding delivered within contractual arrangement timeframes.				•
			61	At least 5 project sites incorporated strategic resilience enhancements.				•
			62	All final acquittal claims submitted within 3 months of completion.				•
3.3.4	Deliver Council's Strategic Road Programs.	Execute and acquit Council's Transport Infrastructure Development Scheme (TIDS), Roads to Recovery (R2R) and Road Maintenance Performance Contract (RMPC) programs in accordance with funding agreements. The focus is on maximising use of external funds, ensuring compliance, and delivering measurable improvements to the regional network.	63	100% of Transport Infrastructure Development Scheme (TIDS), Roads To Recoery (R2R) and Reseal Program expended and acquitted by 30 June 2026.				•
3.3.5	Enhance Transport Asset Management through Strategic Data Improvements.	Strengthen Council's road asset management capabilities by investing in strategic data and prioritisation tools. This includes building a sealed roads rehabilitation model, improving stormwater asset records, and advancing kerb, channel and footpath strategies.	64	Sealed Roads Rehabilitation Model developed to inform 2026-27 budget.		•		
			65	Kerb, Channel and Footpath Strategies reviewed and re-presented to Council.		•		
			66	Stormwater asset condition and location finalised for Wallumbilla, Yuleba and Surat.			•	



3. Connectivity Quality, Accessible Services & Infrastructure



Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
3.3.6	Improve Floodway Resilience Through Innovation.	Improve the flood resilience of regional transport links by piloting alternative floodway construction approaches. This project will test the performance of at least three non-traditional treatments, contributing to better life-cycle outcomes and reduced damage from future events.	67	Floodway performance trial delivered with at least three treatment options implemented and evaluated.				•
3.4.1	Strengthen monitoring, compliance and planning for Council's water infrastructure.	Deliver improvements in how Council monitors, plans, and manages its water infrastructure, with a focus on regulatory compliance, operational accuracy, and long-term sustainability. This includes updating the Drinking Water Quality Management Plan, improving Supervisory Control and Data Acquisition (SCADA) system visibility, maintaining dosing and pressure systems, and completing all required state reporting.	68	Review implementation plan for the boiled water alerts to achieve regional standardisation.		•		
			69	Drinking Water Quality Management Plan updated and accepted by regulator.			•	
			70	Supervisory Control and Data Acquisition (SCADA) systems updated for improved site monitoring and real-time visibility.				•
3.4.2	Strengthen sewer asset planning through condition and renewal analysis.	Support long-term investment and risk management by strengthening asset planning for Council's sewer network. This includes updating condition and risk profiles, identifying renewal priorities, and integrating these insights into the Sewerage Asset Management Plan.	71	Sewerage Asset Management Plan updated to reflect condition and renewal priorities.			•	
3.4.3	Maintain compliance and performance across Council's water and sewerage networks.	Deliver safe, reliable water and wastewater services in compliance with regulatory standards and asset performance expectations.	72	100% compliance with drinking water and wastewater testing regimes.				•



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.	•			
			74	New leadership model established to reflect corporate strategy.	•			
			75	Organisational restructure, including the realignment of systems and resources, implemented.		•		
			76	Organisational Health Index survey undertaken to set the benchmark.		•		
			77	Organisational Health Index survey undertaken to review the impact of the change with a 70% satisfaction rating.				•
4.1.2	Develop a customer experience framework for service access and satisfaction.	Design and implement a framework that strengthens customer-facing services across the organisation by improving accessibility, setting clear service standards, and capturing actionable feedback from the community.	78	Customer Service Charter is reviewed.	•			
			79	Customer experience principles and framework endorsed by Executive.			•	
			80	Community satisfaction channels established or improved.			•	
			81	100% of Customer Requests are addressed within the Customer Service Charter expectations.				•
4.2.1	Improve external communications and digital engagement.	Deliver improvements to Council's external communications by updating key policies, enhancing the quality and timeliness of public information, and transitioning to a more effective digital platform. This action will strengthen community trust in Council's communications and ensure accurate, timely, and accessible information is consistently shared across the region.	82	New Council Communications Strategy adopted, including updated media and digital policies.		•		
			83	Council Meeting summaries published and recordings shared within 24 hours of meetings.				•
4.3.1	Develop a workforce plan to support service and budget alignment.	Design a strategic workforce planning framework to better align Council's workforce structure with service delivery expectations and long-term financial sustainability. This includes identifying future capability needs and addressing workforce pressure points to support more informed staffing and resourcing decisions.	84	Induction process reviewed and includes a "how can I help" focus.	•			
			85	A 5-10 year Workforce Plan adopted by Council.		•		



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.1	Deliver Council's Corporate Governance Reform Program.	Implement key recommendations from the Governance Review to uplift integrity, assurance, and compliance practices across the organisation.	86	Governance Improvement Plan endorsed and in implementation.	•			
			87	Corporate compliance checklist developed and operational.		•		
			88	All statutory reporting obligations met on time.				•
4.5.2	Establish a corporate compliance checklist and assurance framework.	Develop and implement an internal checklist and assurance system to improve oversight of Council's regulatory and legislative responsibilities. This framework will enhance governance by enabling structured self-assessment, early risk identification, and more transparent reporting to Executive and Council.	89	Checklist developed in consultation with key departments.		•		
			90	Internal assurance model adopted for review by the Audit & Risk Committee.		•		
			91	Compliance maturity baseline established for future benchmarking.				•
4.5.3	Deliver Phase 1 of the Risk Management Strategy and prepare for implementation.	Design the foundations of Council's new risk management strategy by completing the Phase 1 deliverables, including governance structures, risk documents, and stakeholder engagement. Lay the groundwork for integration of risk into operations and decision-making in Phase 2.	92	Gap analysis completed and implementation roadmap adopted.	•			
			93	Risk Management Policy, Risk Appetite Statement, and Corporate Risk Register endorsed by Council.		•		
			94	Risk Matrix and reporting templates finalised.		•		
4.5.4	Review and implement Council's policy governance framework to strengthen accountability.	Review and modernise Council's existing Policy Framework Policy and implement structured processes for ongoing policy governance. This includes categorising policies by risk and impact, clarifying responsibilities, and establishing review cycles and reporting to improve transparency and accountability across the organisation.	95	Policy framework reviewed and updated.	•			
			96	Policy register categorised by risk and impact.		•		
			97	Quarterly reporting to Executive and Audit & Risk Committee established.		•		
			98	Minimum 25% of high-priority policies reviewed or updated.				•



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.5.5	Enhance Records Governance and Compliance through systems led practices.	Improve Council's records governance by advancing beyond minimum compliance and embedding consistent, system-driven practices across the organisation. This includes reviewing and modernising policy frameworks, delivering capability-building initiatives targeted to risk and function, and introducing proactive monitoring tools. The initiative supports Council's compliance with the Public Records Act 2002 while lifting organisational maturity and embedding recordkeeping as a core component of information management.	99	The records governance framework is reviewed and updated.		•		
			100	Self-assessment and internal compliance monitoring tools implemented.				•
4.5.6	Improve procurement governance and reduce risk exposure.	Strengthen Council's procurement and contract management practices to enhance transparency, reduce risk, and ensure compliance with legislative and policy requirements. This action will modernise procurement documentation, clarify roles and responsibilities, and improve reporting to Council and the community. It also includes targeted improvements to better support local business participation in Council procurement activities.	101	Review the use of procurement panel arrangements.		•		
			102	Procurement training program incorporating all aspects of Council's Procurement Policy.			•	
			103	Compliance review shows improved adherence to thresholds and documentation.				•
4.6.1	Initiate enhancement of the Facility Asset Management Plan to support service and financial planning.	Commence improvements to the Facility Asset Management Plan by incorporating Council-endorsed service levels, scheduled maintenance needs, and clearer renewal forecasting, laying the foundation for more robust investment planning in future years.	104	Asset Management Plan updated with initial service level alignment and scheduled maintenance needs.	•			
			105	Gaps identified for progressive improvement in future years.		•		
			106	Priority projects scoped for integration into the Long Term Financial Plan.			•	
4.6.2.	Redesign the General Ledger and financial reporting structure.	Undertake a review of Council's general ledger, cost centres and reporting systems to improve strategic alignment and decision-making capability.	107	Needs analysis completed with ELT and service units.		•		
			108	Concept model and implementation roadmap approved.		•		
			109	Redesign implemented in time to commence the 2026-2027 budget.		•		
			110	At least one reporting dashboard or prototype developed.			•	

<div></div> <div>4. Accountability</div> <div>Transparent & Accountable Leadership & Governance</div>								
Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.3	Advance budget maturity through improved service understanding and alignment.	Strengthen long-term financial sustainability by advancing Council's budgeting maturity, including clearer understanding of what services are delivered, how they are resourced, and how investments align with community outcomes.	111	Draft Service Delivery Statement developed for each service, including description, staffing, funding, projects, and success measures.			•	
			112	Budget inputs structured according to Project Works Plan and investment prioritisation framework.			•	
			113	Progress reported against Year 1 milestones in the Budgeting the Maranoa Way strategy.			•	
4.6.4	Maintain and integrate strategic asset management planning.	Update and integrate asset management plans annually, ensuring alignment with capitalisation, service levels, asset condition, and long-term financial forecasts.	114	Asset Management Plans updated within 90 days of capitalisation.		•		
			115	Strategic Asset Management Framework adopted.		•		
			116	10-year works program integrated into Long Term Financial Plan and annual budget.			•	
4.6.5	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.		•		
			119	Capital planning and long-term budgeting informed by new framework structure.			•	
4.6.6	Develop a corporate framework to align and strengthen asset management planning.	Design the foundation for a unified Corporate Asset Management Framework that links asset condition, service levels, and financial planning. Begin aligning asset management plans to the new structure to support informed long-term investment decisions.	117	Corporate Asset Management Framework developed and adopted.		•		
			118	Priority alignment requirements identified for future Asset Management Plan updates.			•	
			119	Capital planning and long-term budgeting informed by new framework structure.				•

Maranoa Regional Council Operational Plan 2025/26

 4. Accountability Transparent & Accountable Leadership & Governance								
Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.7	Refresh the Corporate Plan to align with Council's strategic direction.	Develop a new five-year Corporate Plan that reflects the current Council's vision, priorities, and strategic direction. The refreshed plan will guide operational delivery, investment, and performance across the organisation.	123	Commence the update of the Corporate Plan.		•		
			124	Refreshed Corporate Plan adopted by Council.			•	
4.6.8	Strengthen plant and fleet management through regional coordination.	Transition plant and workshop management from locality-based models to a regionally coordinated approach. By progressing Regional Workshop and Plant & Equipment Plans, and delivering on the annual Plant Replacement Program, Council will enhance consistency, asset utilisation, and equipment reliability across the organisation.	125	Regional Workshop Plan and Plant & Equipment Plan developed to support coordinated service delivery.		•		
4.6.9	Design a centralised stores and logistics model to support procurement reform.	As part of Council's broader procurement and organisational reform, design a region-wide stores and logistics model to improve stock management, reduce inefficiencies, and support consistent service delivery. This includes reviewing the current inventory footprint, exploring delivery models, and clarifying the future role of physical stores within the organisation.	126	Options developed for centralised or alternative logistics models.		•		
4.6.10	Improve capital project delivery through early planning and pre-construction readiness.	Strengthen Council's capital works delivery by initiating project planning, design, and approval processes earlier in the financial year. This action aims to improve cost certainty, reduce delivery delays, and ensure more capital projects are shovel-ready for timely commencement after budget adoption.	127	Priority projects identified and planning completed before budget adoption.			•	
4.6.11	Capitalise on the potential of our commercial business units.	Capitalise on the potential of our commercial business units to provide for ongoing sustainability.	128	Develop a strategy for Council's commercial business units.			•	



4. Accountability Transparent & Accountable Leadership & Governance

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.6.12	Modernise Council's Enterprise ICT Infrastructure and Cloud Environment.	Implement the new greenfields Azure design, upgrade core infrastructure, and enhance Identity and Access Management using Role Based Access Controls (RBAC) to support scalable and secure ICT operations.	129	Infrastructure and network upgrades aligned to restructure completed.			•	
			130	Azure migration core services transitioned.				•
4.7.1	Strengthen Council's Strategic Projects Register and Investment Decision Framework.	Build on the Strategic Projects Register established during the 2025-2026 budget process by formalising its governance and strengthening the use of project assessment tools. This action will support more transparent prioritisation, improve decision-making, and enable Council to clearly track and manage its strategic project pipeline and investments.	131	Strategic Projects Register formalised, with structure for both live and pipeline projects.		•		
			132	Prioritisation framework refined and adopted for investment decisions.		•		
			133	Integration into Executive briefings and annual budget decision processes.			•	
4.7.2	Improve the quality of reporting to Council to enable informed decision-making and community transparency.	Enhance the structure, content and accessibility of Council reporting to support more informed decision-making, increase transparency, and strengthen public confidence in Council decisions and services.	134	Needs assessment conducted with Councillors and Executive.		•		
			135	Standardised templates introduced for Council and public-facing reports.			•	





5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
4.1.1	Deliver an organisational realignment to support strategic service delivery.	Ensure Council's organisational structure better reflects strategic priorities, improves integration across departments, and supports effective service delivery. This action will align leadership roles and internal teams with Council's long-term goals and the Corporate Plan, ensuring a structure built for performance, accountability, and clarity of purpose.	73	Internal communications and staff engagement strategy delivered.				•
			74	New leadership model established to reflect corporate strategy.				•
			75	Organisational restructure, including the realignment of systems and resources, implemented.				•
5.11.1	Address priorities on housing availability identified in the Local Housing Action Plan.	Council's current Local Housing Action Plan is nearing end of life and as a key document to guide and understand housing requirements for the region there is a need to ensure its currency and current housing needs.	139	Update and adopt the Maranoa Local Housing Action Plan.		•		
			140	Undertake a detailed assessment of residential land that is potentially available.		•		
5.13.1	Support improved service delivery at the local level, focusing on a "how can we help" approach.	Continue to improve the role of local customer service, libraries, and local area staff in connecting residents to services, feedback channels and decision-making.	141	Communication campaign delivered that emphasis "how we can help" at a local level.		•		
			142	Community satisfaction with local services is monitored and reported.				•
5.13.2	Support equitable access to Council facilities.	Identify the accessibility to community sport and recreation facilities across the region.	143	Accessibility audit completed for community sport and recreation facilities.		•		
			144	Action plan to address the accessibility audit has been prepared.			•	
			145	Community feedback collected and analysed for continuous improvement.				•
5.13.3	Coordinate regionally managed, locally-delivered customer and library services.	Transition to a corporate coordination model for customer service and library functions, while maintaining strong local presence and access.	146	Coordinated service model implemented for libraries and customer service.		•		
			147	Two (2) whole of team meetings conducted annually.				•
5.13.4	Review our parks, open spaces and pathway (including footpaths) needs and service standards.	Review of parks, open spaces and pathway asset needs and service standards.	148	Action plan and service standards adopted by Council.			•	



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.14.1	Review Council's disaster management governance and coordination arrangements.	Improve Council's disaster readiness by reviewing the governance structures, roles, and coordination mechanisms that guide disaster response and recovery. This includes clarifying responsibilities, updating protocols, and testing readiness through an internal disaster scenario or simulation.	149	Disaster Management Group structure and terms of reference reviewed.	•			
			150	Readiness exercise delivered to test governance and coordination arrangements.		•		
5.2.1	Establish a Sister City relationship with the Philippines.	Forge enduring international ties through a Sister City partnership with a community in the Philippines.	151	Progress the implementation of a formal Sister City agreement.				•
5.3.1	Promote wellbeing and resilience through community partnerships.	Support safety, mental health, and resilience through partnerships and capacity building with local networks and co-funded projects.	152	>2 wellbeing-focused initiatives supported or delivered (e.g. suicide prevention, domestic violence awareness).				•
			153	Attendance at and interaction with wellbeing networks, events and meetings.				•
			154	Co-funded projects or joint grant submissions pursued.				•
5.3.2	Review the Community Grants Program to improve transparency and strategic alignment.	Review and enhance Council's Community Grants Program to ensure funding decisions are transparent, fair, and strategically aligned. This includes updating policies and processes to better reflect Council's priorities and support strong outcomes for community groups.	155	Implement the Community Grants Policy.	•			
			156	Assessment and acquittal processes updated.	•			
			157	>80% of the community grants allocation is expended.				•
			158	Biannual report prepared on the outcomes of the community grants program.				•
5.4.1	Support regional events that celebrate Maranoa's identity.	Coordinate, support and promote regional events that build civic pride and reflect the shared identity, diversity and community spirit of the Maranoa region.	159	Regional Events Calendar published monthly.				•
			160	Council updated quarterly on event activities and outcomes.				•
			161	Council-supported major events promoted through coordinated campaigns and media coverage.				•
			162	Event programming and support reflects the cultural, geographical and community diversity of the Maranoa.				•
5.4.2	Develop a Volunteer Strategy to support local delivery and community wellbeing.	Recognising the vital contribution of volunteers to local services and civic life, Council will develop a Volunteer Strategy to better support, coordinate and sustain volunteer involvement.	163	A local and regional Volunteer Strategy linked to outcomes of the Inquiry into Volunteering in Queensland, is developed and adopted by Council with input from stakeholders and the community.			•	
			164	Deliver at least 5 volunteer week initiatives during Volunteer Week.				•



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.4.3	Deliver the "Keep Maranoa Beautiful" program.	Deliver the annual Keep Maranoa Beautiful kerbside clean-up program to support safe and convenient waste disposal across towns and communities. The program promotes civic pride and improves the visual amenity of the Maranoa by offering a coordinated, region-wide kerbside collection service, supported by proactive community communication.	165	Public communication and promotional materials released >6 weeks before the event.		•		
			166	Kerbside clean-up campaign delivered across all participating communities with a report provided on the campaign's effectiveness.			•	
5.4.4	Update the Community and Local Area Plans.	Refresh Maranoa's overarching community plan and local area plans (identity or place setting) to guide the development and aspirations of the Maranoa community (including defining what liveability means in the Maranoa).	167	≥5 Local Area Plans completed and endorsed.			•	
5.5.1	Promote local arts, heritage and cultural experiences.	Support participation in cultural programs and ensure community museums, collections and spaces are actively maintained and promoted.	168	Identify and pursue external funding partners to implement the Injune Museum in consultation with stakeholders.				•
			169	Community heritage sites or museums operational in >5 outlying townships and Roma.				•
5.5.2	Support a vibrant regional identity through a coordinated arts and culture program.	Foster connection, creativity and a shared sense of place through a coordinated arts and culture program (such as Regional Arts Development Fund) that reflects the unique identity of the Maranoa region. This action will support regional storytelling, creative expression, and inclusive access to cultural experiences across communities.	170	Review Regional Arts Development Fund (RADF) terms of reference and application process.		•		
			171	Annual arts and culture program developed and delivered.				•
			172	Regional Arts Development Fund (RADF) program is promoted in non-traditional artist fields.				•
			173	Regional Arts Development Fund (RADF) delivered with >80% acquittal of allocated funds.				•
5.6.1	Engage with youth to inform youth voices are captured in Council planning.	Use targeted engagement to ensure youth voices are reflected in Council planning, programs and priorities.	174	Youth Council is established.			•	
			175	Establish 2 initiatives that target an increase in the number of youth volunteering across the region.			•	
5.9.1	Promote responsible pet ownership and community safety.	Deliver animal management services that support safety, amenity, and responsible pet ownership through education and enforcement.	176	"Bark in the Park" education campaign is delivered and the outcome includes an understanding of dog infrastructure needs.	•			
			177	>90% of animal-related customer requests responded to within 5 working days.				•
			178	>2 community education campaigns delivered.				•
			179	Decline in repeat offences or impounded animals over 12 months.				•



5. Inclusivity Connected, Resilient, Safe & Diverse Communities

Action ID	Action	Action Description		Success Measure	Q1	Q2	Q3	Q4
5.9.2	Expand proactive animal compliance and education to improve community safety.	Enhance liveability and safety in the Maranoa by increasing proactive animal management efforts, with a strong focus on wandering dogs and aggressive behaviour. This includes expanded early-morning and after-hours patrols, equitable deployment of compliance staff across all towns, and targeted public education to reduce the risk of dog attacks. The action supports consistent, region-wide service and builds public confidence in Council's animal management approach.	180	Rostered officer coverage model in place to support regional response equity.	•			
			181	Targeted regional education campaign on aggressive dogs delivered.		•		
			182	Regional selective inspections commenced in priority areas.		•		
			183	Patrols scheduled and delivered in high-risk areas across all towns.				•



OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 28 May 2025

Item Number: 3.4

File Number: D25/52358

SUBJECT HEADING: Levy and Payment of Rates and Charges 2025/26

Classification: Open Access

Officer's Title: Director - Corporate Services

Executive Summary:

Sections 107 and 118 of the *Local Government Regulation 2012* require Council to determine:

1. The issue of and period covered by a rate notice; and
2. The date by which rates or charges must be paid.

Officer's Recommendation:

That:

1. Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half year 1 July 2025 to 31 December 2025 – in August/September 2024; and
 - for the half year 1 January 2026 to 30 June 2026 – in February/March 2025.
2. Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be payable within thirty (30) clear calendar days after the issue of the rate notice.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	

Context:

The purpose of this report is to determine the issue of, and period covered by, a rate notice/s for the 2025/26 financial year and the date by which rates or charges must be paid.

Background:

Council has maintained a levying schedule of half yearly, being August/September and February/March each financial year, for a number of years (with the exception of 2020/21 financial year due to the approved extension to the budget deadline). This provides ratepayers with consistency about when to expect rate notices for payment.

For 2025/26, the levying schedule will be August/September and February/March.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Regulation 2012

107 Issue of and period covered by rate notice

- (1) A rate notice may only be issued-
 - (a) for utility charges, for a period of at least 1 month, that the local government considers appropriate; and
 - (b) for other rates or charges, for the whole or part of a financial year as the local government considers appropriate.
- (2) However, the rate notice for the rates mentioned in subsection (1)(b) must be issued for the same period for all ratepayers.
- (3) If a person who is liable to pay rates or charges for a period pays the rates or charges before the local government gives the person a rate notice for the period, the local government is not required to give the person a rate notice for the period.
- (4) However, the local government must, at least once each year, issue a rate notice for each parcel of rateable land for a period of no longer than a financial year.

Local Government Regulation 2012

118 When rates or charges must be paid

- (1) A local government must decide the date by which, or the period within which, rates or charges must be paid.
- (2) The date by which, or the period within which, the rates or charges must be paid must be –
 - (a) at least 30 days after the rate notice for the rates or charges is issued; and

(b) subject to [part 10](#), the same date or period for each person liable to pay the rates or charges.

(3) The local government must, by resolution, make the decision at its budget meeting.

Fire and Emergency Services Act 1990
114 Manner of giving notification

(1) A levy notice may be given to the owner of prescribed property –

(a) as an item on a rate notice given to the owner in respect of that property; or

(b) as a separate notice given before 1 January of the financial year to which the notice relates.

(2) Where for any financial year a local government gives to the owner of prescribed property in respect of that property 2 or more rate notices, each relating to part of that financial year, a levy notice is taken to be given to the owner in accordance with subsection (1)(a) if each rate notice contains an item for the payment in respect of that property of –

(a) such amount as bears to the total of the annual contribution for the financial year the same proportion as the period (in months) for which the rate notice is given bears to 12; and

(b) the amount of any arrears of annual contribution.

(3) Where notification is given as a separate notice, that notice is taken to be a rate notice under the [Local Government Act 2009](#) or, in the case of Brisbane City Council, the [City of Brisbane Act 2010](#).

(4) A notification must not be given as an item on a rate notice unless –

(a) where only 1 rate notice is given for a financial year—that rate notice is given before 1 January of that financial year;

(b) where 2 or more rate notices are given for a financial year—the first of those notices is given before 1 January of that financial year.

Council Policies or Asset Management Plans:

The issue of and period covered by a rate notice is also reflected in Council's Revenue Statement 2025/26 – section 2.1.

State Government levies are also reflected in Council's Revenue Statement 2025/26.

Input into the Report & Recommendation:

Lead Rates & Utilities Billing Officer

Funding Bodies:

N/a

This Financial Year's Budget:

The setting of an appropriate rate levy including the payment of rates and charges is required to raise revenue to undertake services and projects contained within the budget.

Future Years' Budgets:

Council sets the issue of, and period covered by, a rate notice; and the date by which rates or charges must be paid, for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of State Development, Infrastructure, Local Government and Planning

Key interests or concerns:

- Consistency regarding issue and period covered by rates notices, and due date;
- Applies equally to all ratepayers;
- Management of rates and charges revenue and cash flow is a component of ensuring Council's long term financial sustainability;
- Compliance with section 107 and 118 of the *Local Government Regulation 2012*; and
- Compliance with section 114 of the *Fire and Emergency Services Act 1990* for the State Government's Emergency Management, Fire and Rescue Levy.

Risks:

Risk	Description of likelihood & consequences
Nil	

Advice to Council:

Council must set the issue of, and period covered by, a rate notice, and the date by which rates or charges must be paid for the financial period ending 30 June 2026.

The resolution must be in accordance with sections 107 and 118 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*.

Recommendation:

That:

1. Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half year 1 July 2025 to 31 December 2025 – in August/September 2024; and
 - for the half year 1 January 2026 to 30 June 2026 – in February/March 2025.
2. Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be payable within thirty (30) clear calendar days after the issue of the rate notice.

***Does this recommendation suggest a decision contrary to an existing Council policy?
If so, for what reason?***

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.5

File Number: D25/52729

SUBJECT HEADING: Discount on prompt payment for Rates 2025/26

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

The purpose of this report is to set the level of discount and discount period for the prompt payment of specified rates for the period ending 30 June 2026.

Officer's Recommendation:

That pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount on the differential rate of 5 per cent if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	

Context:

The purpose of this report is to set the level of discount and discount period for the prompt payment of specified rates for the period ending 30 June 2026.

Background:

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates and charges, including overdue rates, charges, interest, fees and levies appearing on the rate notice must be received by the close of business on or before the due date.

The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice.

The discount will only apply to Differential General Rates.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Regulation 2012

Section 130 Discount for prompt payment of rates or charges

- (1) *A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.*
- (2) *The amount of the discount and the discount period may differ for different rating categories of rateable land.*
- (3) *The **discount period** is a period that ends on or before the due date for payment.*

Examples of discount period -

- *1 month before the due date for payment*
- *a period of 1 month ending 2 weeks before the due date for payment*

- (4) *The local government must, by resolution, make the decision at its budget meeting.*
- (5) *The resolution must state –*
 - (a) *whether the discount is to be –*
 - (i) *a fixed amount; or*
 - (ii) *a percentage of the rates or charges; and*
 - (b) *if the discount is to be a fixed amount - the amount; and*
 - (c) *if the discount is to be a percentage of the rates or charges—the percentage; and*
 - (d) *whether the discount applies only if –*
 - (i) *other rates or charges are paid; or*
 - (ii) *an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and*
 - (e) *the discount period.*

- (6) *The local government may allow more than 1 discount period for rates or charges only if the local government's resolution –*

- (a) *states more than 1 discount period for the rates or charges; and*
- (b) *allows a different discount for each discount period.*
- (7) *The local government may, by resolution, change the discount period to end on a later day (the **new discount day**).*
- (8) *However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.*
- (9) *If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.*
- (10) *If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.*
- (11) *A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.*

Council Policies or Asset Management Plans:

The level of discount and the discount period is also reflected in Council's Revenue Statement 2025/26 – section 2.3.

Input into the Report & Recommendation:

Councillors

Funding Bodies:

N/A

This Financial Year's Budget:

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

Future Years' Budgets:

Council is required to set the level of discount and discount period for the prompt payment of specified rates for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of State Development, Infrastructure, Local Government and Planning

Key interests or concerns:

- Level of discount on differential general rates for the prompt payment of all rates and charges;
- Applies equally to all ratepayers in a differential rating category of rateable land;
- Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability;
- Compliance with section 130 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Nil	

Advice to Council:

Council may set the level of discount and discount period for the prompt payment of specified rates for the financial period ending 30 June 2026, in accordance with section 130 of the *Local Government Regulation 2012*.

Recommendation:

What is the 'draft decision' based on the advice to Council?

That pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates made and levied shall be subject to a discount on the differential rate of 5 per cent if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

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

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.6

File Number: D25/52733

SUBJECT HEADING: Interest on Overdue Rates and Charges for 2025/26

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2026.

Officer's Recommendation:

That pursuant to section 133 of the *Local Government Regulation 2012* and the provisions of Council's 2025/26 Revenue Statement, compound interest on daily rests at the rate of 12.12 per cent per annum is to be charged on all overdue rates or charges.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	Nil

Context:

The purpose of this report is to set the level of interest on overdue rates and charges for the financial period ending 30 June 2026.

Background:

All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.

Rates and charges which remain unpaid after the due date will incur interest at the maximum rate prescribed within section 133 of the *Local Government Regulation 2012* at a rate of 12.12% per annum compounding on daily balances.

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

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Regulation 2012

Section 133 Interest on overdue rates or charges

- (1) *Interest is payable on overdue rates or charges from –*
 - (a) *the day the rates or charges become overdue; or*
 - (b) *a later day decided by the local government.*
- (2) *Interest must be calculated –*
 - (a) *on daily rests and as compound interest; or*
 - (b) *in another way the local government decides, if an equal or lower amount will be payable.*
- (3) *The rate of interest payable is –*
 - (a) *for a day before 1 July 2019 - an annual rate, of not more than 11%, decided by the local government; or*
 - (b) *for a day on or after 1 July 2019 - an annual rate, of not more than the prescribed rate for the day, decided by the local government.*
- (4) *A decision of the local government under this section must –*
 - (a) *apply equally to all ratepayers; and*
 - (b) *for a decision under subsection (3)(b)—be made by resolution at the local government's budget meeting for the financial year that includes the day to which the decision relates.*
- (5) *In this section -*
bank bill yield rate, 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.

The bank bill yield rate as at March 2025 published by the RBA was **4.12** per cent, so the maximum interest rate for the 2025–26 financial year will be **12.12** per cent.

Council Policies or Asset Management Plans:

The value of interest is also reflected in Council's Revenue Statement 2025/26 – section 2.4.

Input into the Report & Recommendation:

Councillors

Funding Bodies:

N/A

This Financial Year's Budget:

Interest on overdue rates is budgeted.

Future Years' Budgets:

Council is required to set the level of interest on overdue rates and charges for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of State Development, Infrastructure, Local Government and Planning

Key interests or concerns:

- Interest rate applied to outstanding rates and charges;
- When the interest is payable from;
- Applies equally to all ratepayers;
- Interest penalty serves to encourage ratepayers to pay their rates;
- Management of outstanding rates and charges as a component of ensuring Council's long term financial sustainability;
- Compliance with section 133 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Nil	

Advice to Council:

Council should set the level of interest on overdue rates and charges for the financial period ending 30 June 2026, in accordance with section 133 of the *Local Government Regulation 2012*.

Recommendation:

That pursuant to section 133 of the *Local Government Regulation 2012* and the provisions of Council's 2025/26 Revenue Statement, compound interest on daily rests at the rate of 12.12 per cent per annum is to be charged on all overdue rates or charges.

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.7**File Number:** D25/52667**SUBJECT HEADING:** Differential General Rating Categories and Description 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to in principally support a preferred revenue model including descriptions and identification for categories of rateable land for the levying of general rates for the financial year ending 30 June 2026.

Council's motion:

1. Pursuant to section 81 of the *Local Government Regulation 2012* and the provisions of Council's 2025/26 Revenue Statement, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

Table 1 – Rating Categories		
Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)
1	Residential A (\$1 to \$40,000) - Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	01,02,03,06,08,09,72
3	Residential C >\$70,000 - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000) -	03,04,05,06,60-87,89,93,94

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	Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
9	Rural >=20ha - <80ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
10	Rural 80 to <1,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
11	Rural 1,000 to< 5,000ha - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
12	Rural 5,000 to< 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
13	Rural 15,000 to < 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to	04,05,06,60-89,93,94

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	50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
16	Pump Sites and Bores - Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95
17	Intensive Animal Ind (1,000-1,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
18	Intensive Animal Ind (2,000-2,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
19	Intensive Animal Ind (3,000-3,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
20	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
21	Intensive Animal Ind (5,000-7,499 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
22	Intensive Animal Ind (7,500-9,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or	62,65 or 66 or has an alternative land use with an intensive animal industry approval

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	equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	
23	Intensive Animal Ind (10,000-14,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
24	Intensive Animal Ind (15,000-19,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
25	Intensive Animal Ind (>=20,000 SCU) Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	01,04,06-39,41-48,72,92,96,97 or 99
29	Commercial/ Industrial >10Ha - Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99
30	Shopping Centre - Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m ² , where the land is tenanted by either a department store or large supermarket with major onsite	12-16

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	parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	
31	Community Purposes - Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local Government Act 2009</i>	48, 50 -59
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41- 48,72,92,96,97 or 99
33	Service Stations, Transport Terminals Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30
34	Abattoir< 75,000 kills - Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank
35	Abattoir>= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank
36	Refinery - Land used in whole or part for the purpose of a gas refinery or separation plant	31
37	Transformers< 1MVA- Land used in whole or in part for a transformer with less than 1 MVA	91
38	Transformers 1 - 10MVA - Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91
39	Transformers >10MVA- Land used in whole or in part for a transformer with greater than 10 MVA	91
40	Renewable Energy Generation Facility - Land used in whole or in part for: (a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or for any purpose ancillary to or associated with (a).	Intentionally left blank
41	Multi-Use Renewable Energy Facility - Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank
42	Battery Storage Facility - Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a	Intentionally left blank

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	cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	
50	Extractive/Waste A (<=5,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
51	Extractive/Waste Ind B (5,001-20,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receipt approval
52	Extractive/Waste Ind C (20,001- 50,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receipt approval
53	Extractive/Waste D (50,001-100,000tpa)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
56	Extractive/Waste Ind G (>500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material	40 or has an alternative land use with an extractive and/or waste receipt approval

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	production and/or waste volumes per annum is greater than 500,000tpa	
57	Extractive/Waste H (1ha-50ha, tpa unknown)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval
58	Extractive/Waste I (>50ha, tpa unknown) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receipt approval
59	Accommodation Work Camps - D (1-20) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank
60	Accommodation Work Camps - E (21- 50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank
61	Accommodation Work Camps - F (51- 150) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank
62	Accommodation Work Camps - G (151- 250) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank
63	Accommodation Work Camps - A (251-500) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank
64	Accommodation Work Camps - B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank
65	Accommodation Work Camps - C (>750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank

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69	Other Gas & Oil - A (<=6ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36
70	Other Gas & Oil - B (>6ha-1,000ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37
71	Other Gas & Oil-C(>1,000ha) - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38
72	Petroleum Leases - A (<=30,000ha) - Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40
73	Petroleum Lease - B Conventional gas >10,000ha - Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	40
80	Other Land (not categorised elsewhere) - Land not included in any of the other categories	Intentionally left blank
81	Rural >=\$11M & <\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94
82	Rural >=\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95
83	Carbon Farming =>100,000 ACCU's - Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	04,05,06,60-89,93,94

2. Delegate 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.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	Nil

Context:

The purpose of this report is to adopt different categories of rateable land for rating purposes.

Background:

Section 81 of the *Local Government Regulation 2012* relevantly provides that:

- (1) Before a local government levies differential general rates, it must decide the different categories (each a **rating category**) of rateable land in the local government area;
- (2) The local government must, by resolution, make the decision at the local government's budget meeting.
- (3) 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.
- (4) 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.
- (5) The local government may do so in any way it considers appropriate.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Regulation 2012

81 Categorisation of land for differential general rates

- (1) *Before a local government levies differential general rates, it must decide the different categories (each a **rating category**) of rateable land in the local government area.*
- (2) *The local government must, by resolution, make the decision at the local government's budget meeting.*
- (3) *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.

Example -

A resolution may state that the rating categories, and a description of each of the rating categories, are as follows -

- (a) residential land - land that is used for residential purposes in particular urban centres, rural localities, park residential estates and coastal villages;*
- (b) commercial and industrial land - land that is used solely for commerce or industry in particular urban centres and rural localities, other than land used for manufacturing sugar or another rural production industry;*
- (c) grazing and livestock land - land that is used, for commercial purposes, for grazing and livestock;*
- (d) sugar cane land - land that is used for producing sugar cane;*
- (e) sugar milling land - land that is used for manufacturing sugar;*
- (f) rural land -*
 - (i) land that is not in an urban centre or locality; or*
 - (ii) land that is not used for grazing and livestock; or*
 - (iii) land that is not sugar cane land or sugar milling land;*
- (g) other land - any other type of land.*

- (4) 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.*
- (5) The local government may do so in any way it considers appropriate.*
- (6) The fact that some parcels of rateable land are inadvertently not categorised does not stop differential general rates being levied on rateable land that has been categorised.*

Council Policies or Asset Management Plans:

- Revenue Policy
- 2025/26 Revenue Statement

Input into the Report & Recommendation:

Council resolutions

Funding Bodies:

N/A

This Financial Year's Budget:

The adoption of appropriate rating resolutions is integral to funding Council's services and projects.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- Fair and equitable rating
- Own source revenue sufficient to operate sustainably and ensure Council's long term financial sustainability.
- Compliance with section 81 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Nil	Consistent with last year's categories.

Advice to Council:

Council must ensure the validity of rating resolutions by adopting the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified.

Recommendation:

That Council:

- 1 Pursuant to section 81 of the *Local Government Regulation 2012* and the provisions of Council's 2025/26 Revenue Statement, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

Table 1 – Rating Categories		
Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)
1	Residential A (\$1 to \$40,000) - Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential	01,02,03,06,08,09,72

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	purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	
3	Residential C >\$70,000 - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60-87,89,93,94
9	Rural >=20ha - <80ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
10	Rural 80 to <1,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
11	Rural 1,000 to< 5,000ha - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94

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12	Rural 5,000 to< 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
13	Rural 15,000 to < 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94
16	Pump Sites and Bores - Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95
17	Intensive Animal Ind (1,000-1,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
18	Intensive Animal Ind (2,000-2,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
19	Intensive Animal Ind (3,000-3,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
20	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having	62,65 or 66 or has an alternative land use with an intensive animal industry approval

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	an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	
21	Intensive Animal Ind (5,000-7,499 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
22	Intensive Animal Ind (7,500-9,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
23	Intensive Animal Ind (10,000-14,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
24	Intensive Animal Ind (15,000-19,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
25	Intensive Animal Ind (>=20,000 SCU) Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes	01,04,06-39,41-48,72,92,96,97 or 99

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	(Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	
29	Commercial/ Industrial >10Ha - Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41-48,72,92,96,97 or 99
30	Shopping Centre - Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m ² , where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	12-16
31	Community Purposes - Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local Government Act 2009</i>	48, 50 -59
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41-48,72,92,96,97 or 99
33	Service Stations, Transport Terminals Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30
34	Abattoir< 75,000 kills - Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank
35	Abattoir>= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank
36	Refinery - Land used in whole or part for the purpose of a gas refinery or separation plant	31
37	Transformers< 1MVA- Land used in whole or in part for a transformer with less than 1 MVA	91
38	Transformers 1 - 10MVA - Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91
39	Transformers >10MVA- Land used in whole or in part for a transformer with greater than 10 MVA	91
40	Renewable Energy Generation Facility - Land used in whole or in part for:	Intentionally left blank

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	(b) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or for any purpose ancillary to or associated with (a).	
41	Multi-Use Renewable Energy Facility - Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank
42	Battery Storage Facility - Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	Intentionally left blank
50	Extractive/Waste A (<=5,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
51	Extractive/Waste Ind B (5,001-20,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receipt approval
52	Extractive/Waste Ind C (20,001- 50,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receipt approval
53	Extractive/Waste D (50,001-100,000tpa)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receipt approval
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or	40 or has an alternative land use with an extractive and/or waste receipt approval

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	waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	
56	Extractive/Waste Ind G (>500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa	40 or has an alternative land use with an extractive and/or waste receival approval
57	Extractive/Waste H (1ha-50ha, tpa unknown)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receival approval
58	Extractive/Waste I (>50ha, tpa unknown) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receival approval
59	Accommodation Work Camps - D (1-20) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank
60	Accommodation Work Camps - E (21- 50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank
61	Accommodation Work Camps - F (51- 150) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank
62	Accommodation Work Camps - G (151- 250) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank
63	Accommodation Work Camps - A (251-500) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank
64	Accommodation Work Camps - B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank

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65	Accommodation Work Camps - C (>750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank
69	Other Gas & Oil - A (<=6ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36
70	Other Gas & Oil - B (>6ha-1,000ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37
71	Other Gas & Oil-C(>1,000ha) - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38
72	Petroleum Leases - A (<=30,000ha) - Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40
73	Petroleum Lease - B Conventional gas >10,000ha - Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	40
80	Other Land (not categorised elsewhere) - Land not included in any of the other categories	Intentionally left blank
81	Rural >=\$11M & <\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94
82	Rural >=\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95
83	Carbon Farming =>100,000 ACCU's - Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCU's) which is not otherwise categorised	04,05,06,60-89,93,94

- 2 Delegate 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.

***Does this recommendation suggest a decision contrary to an existing Council policy?
If so, for what reason?***

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.8**File Number:** D25/52673**SUBJECT HEADING:** Declaration of Differential General Rates 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to decide the differential general rate and minimum general rates for each differential general rate category, for the financial year ending 30 June 2026.

Council's Motion:

That:

1. Pursuant to section 94 of the *Local Government Act 2009*, section 80 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as per below.

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
1	Residential A (\$1 to \$40,000)	01,02,03,06,08,09,72	0.017900	\$519
2	Residential B (\$40,001 to \$70,000)	01,02,03,06,08,09,72	0.017236	\$759
3	Residential C >\$70,000	01,02,03,06,08,09,72	0.011934	\$1,209
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000)	03,04,05,06,60-87,89,93,94	0.025830	\$693
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000)	03,04,05,06,60-87,89,93,94	0.017118	\$1,087
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000)	03,04,05,06,60-87,89,93,94	0.009590	\$1,310
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	03,04,05,06,60-87,89,93,94	0.008796	\$2,076
9	Rural >=20ha - <80ha	04,05,06,60-89,93,94	0.004312	\$702

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10	Rural 80 to <1,000ha	04,05,06,60-89,93,94	0.002099	\$850
11	Rural 1,000 to< 5,000ha	04,05,06,60-89,93,94	0.001729	\$850
12	Rural 5,000 to< 15,000ha	04,05,06,60-89,93,94	0.001482	\$1,024
13	Rural 15,000 to < 25,000ha	04,05,06,60-89,93,94	0.001307	\$4,071
14	Rural 25,000 to 50,000ha	04,05,06,60-89,93,94	0.001400	\$5,368
15	Rural >50,000ha	04,05,06,60-89,93,94	0.001245	\$10,572
16	Pump Sites and Bores	95	0.014509	\$367
17	Intensive Animal Ind (1,000-1,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$1,906
18	Intensive Animal Ind (2,000-2,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	Intensive Animal Ind (3,000-3,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	Intensive Animal Ind (4,000-4,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	Intensive Animal Ind (5,000-7,499 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	Intensive Animal Ind (7,500-9,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284
23	Intensive Animal Ind (10,000-14,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	Intensive Animal Ind (15,000-19,999 SCU)	62,65 or 66 or has an alternative land use with an	0.002002	\$28,564

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		intensive animal industry approval		
25	Intensive Animal Ind (>=20,000 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	Accommodation, Caravan parks, Hotels and Motels	42,43,47,48 and 49	0.009582	\$1,001
27	Commercial	01,04,06-39,41-48,72,92,96,97 or 99	0.009500	\$1,001
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)	01,04,06-39,41-48,72,92,96,97 or 99	0.014083	\$1,001
29	Commercial/ Industrial >10Ha	01,04,06-39,41-48,72,92,96,97 or 99	0.007984	\$1,001
30	Shopping Centre	12-16	0.051318	\$100,072
31	Community Purposes	48, 50 -59	0.003787	\$733
32	Industry	01,04,06- 39,41-48,72,92,96,97 or 99	0.011959	\$1,001
33	Service Stations, Transport Terminals	29,30	0.011043	\$1,001
34	Abattoir< 75,000 kills	Intentionally left blank	0.009865	\$842
35	Abattoir>= 75,000 kills	Intentionally left blank	0.009865	\$1,019
36	Refinery	31	12.433299	\$347,584
37	Transformers< 1MVA	91	0.094255	\$2,683
38	Transformers 1 - 10MVA	91	0.342395	\$26,808
39	Transformers >10MVA	91	0.226539	\$80,422
40	Renewable Energy Generation Facility	Intentionally left blank	0.068670	\$30,188
41	Multi-Use Renewable Energy Facility	Intentionally left blank	0.100842	\$37,318
42	Battery Storage Facility	Intentionally left blank	0.897929	\$35,918
50	Extractive/Waste A (<=5,000tpa)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$1,628
51	Extractive/Waste Ind B (5,001-20,000tpa)	40 or has an alternative land use	0.003121	\$2,035

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		with an extractive and/or waste receival approval		
52	Extractive/Waste Ind C (20,001-50,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$8,129
53	Extractive/Waste D (50,001-100,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$16,257
54	Extractive/Waste E (100,001-200,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$32,513
55	Extractive/Waste F (200,001-500,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$48,767
56	Extractive/Waste Ind G (>500,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$97,533
57	Extractive/Waste H (1ha-50ha, tpa unknown)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$8,129
58	Extractive/Waste I (>50ha, tpa unknown)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$32,513
59	Accommodation Work Camps - D (1-20)	Intentionally left blank	0.155226	\$4,503
60	Accommodation Work Camps - E (21- 50)	Intentionally left blank	0.688425	\$47,262
61	Accommodation Work Camps - F (51- 150)	Intentionally left blank	0.126425	\$114,779
62	Accommodation Work Camps - G (151- 250)	Intentionally left blank	0.467981	\$339,817
63	Accommodation Work Camps - A (251-500)	Intentionally left blank	0.475970	\$564,860
64	Accommodation Work Camps - B (501-750)	Intentionally left blank	0.475972	\$1,127,470

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65	Accommodation Work Camps - C (>750)	Intentionally left blank	0.475972	\$1,690,076
69	Other Gas & Oil - A (<=6ha)	31,35 or 36	1.131482	\$34,529
70	Other Gas & Oil - B (>6ha-1,000ha)	31,35 or 37	1.535676	\$55,075
71	Other Gas & Oil-C(>1,000ha)	31,35 or 38	1.535676	\$135,565
72	Petroleum Leases - A (<=30,000ha)	40	2.166281	\$149,575
73	Petroleum Lease - B Conventional gas >10,000ha	40	2.166281	\$271,560
74	Petroleum Leases - C (>30,000ha)	40	2.166281	\$583,052
80	Other Land (not categorised elsewhere)	Intentionally left blank	0.002415	\$834
81	Rural >=\$11M & <\$16.5M	04,05,06,60-89,93,94	0.001608	\$21,363
82	Rural >=\$16.5M	04,05,06,60-89,93,95	0.001756	\$32,783
83	Carbon Farming =>100,000 ACCU's	04,05,06,60-89,93,94	0.001828	\$4,071

2. Pursuant to section 172 of the Local Government Regulation 2012, Council note that no limit on the increase in rates or charges is proposed.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	Nil

Context:

The purpose of this report is to set the minimum general rates and rates in the dollar for differential general rates for the financial year ending 30 June 2026.

Background:

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 and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

- (1) Each local government –
 - (a) must levy general rates on all rateable land within the local government area; and
 - ...
- (2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

77 Minimum general rates for land generally

- (1) A local government may fix a minimum amount of general rates.
- (2) The local government may identify parcels of rateable land to which a minimum amount of general rates applies in any way the local government considers appropriate.
- (3) However, a local government must not levy minimum general rates for a parcel of land if -
 - (a) the Land Valuation Act, chapter 2, part 2, division 5, subdivision 3, applies to the parcel of land; and
 - Editor's note - Land Valuation Act, chapter 2, part 2, division 5, subdivision 3 (Discounting for subdivided land not yet developed (non-Land Act rental))
 - (b) the discounted valuation period for the parcel of land has not ended under that subdivision.
- (4) Generally, the same minimum amount of general rates must apply to all rateable land in the local government area.
- (5) However, a local government may fix a different minimum amount of general rates only for-
 - (a) if there are different rating categories of rateable land for the local government area, each different rating category; or
 - (b) timeshare property; or
 - (c) any of the following -
 - (i) a mining lease granted for mining for minerals over land that is not larger than 2ha;
 - (ii) a mining lease granted for a purpose that is associated with mining for minerals over land that is not larger than 4ha; or
 - (d) land that is subject to a mining claim, subject to section 79.
- (6) For subsection (5)(a), if a local government fixes a different minimum amount of general rates for different rating categories, the same minimum amount of general rates must apply to all rateable land belonging to a particular rating category.

Local Government Regulation 2012

80 Differential general rates

- (1) A local government may levy general rates that differ for different categories of rateable land in the local government area.

(2) *These rates are called differential general rates.*

(3) *For example, a local government may decide the amount of the general rates on a parcel of residential land will be more than the general rates on the same size parcel of rural land.*

(4) *However, the differential general rates for a category of rateable land may be the same as the differential general rates for another category of rateable land.*

(5) *If a local government makes and levies a differential general rate for rateable land for a financial year, the local government must not make and levy a general rate for the land for the year.*

(6) *A differential general rate may be made and levied on a lot under a community titles Act as if it were a parcel of rateable land.*

Council Policies or Asset Management Plans:

- Revenue Policy
- 2025/26 Revenue Statement

Input into the Report & Recommendation:

Council resolutions

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of general rates ensures Council raises sufficient funds to undertake the services and projects contained within the budget.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- Fair and equitable differential general rating;
- Differential general rating revenue to operate sustainably and ensure Council's long term financial sustainability;
- Compliance with section 94 of the *Local Government Act 2009* and sections 77 and 80 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Relativities between individual ratepayers and movements in valuations	Council may wish to consider the effect of the capping and the setting of the rate in the \$.

Advice to Council:

That Council resolve to include minimum general rates and rates in the dollar, for each differential general rates category of land, for the draft 2025/26 budget.

Maranoa Regional Council

Special Budget Meeting - 19 June 2025

Council's draft motion:

That:

- 1 Pursuant to section 94 of the *Local Government Act 2009*, section 80 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as per below.

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
1	Residential A (\$1 to \$40,000)	01,02,03,06,08,09,72	0.017900	\$519
2	Residential B (\$40,001 to \$70,000)	01,02,03,06,08,09,72	0.017236	\$759
3	Residential C >\$70,000	01,02,03,06,08,09,72	0.011934	\$1,209
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000)	03,04,05,06,60-87,89,93,94	0.025830	\$693
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000)	03,04,05,06,60-87,89,93,94	0.017118	\$1,087
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000)	03,04,05,06,60-87,89,93,94	0.009590	\$1,310
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000)	03,04,05,06,60-87,89,93,94	0.008796	\$2,076
9	Rural >=20ha - <80ha	04,05,06,60-89,93,94	0.004312	\$702
10	Rural 80 to <1,000ha	04,05,06,60-89,93,94	0.002099	\$850
11	Rural 1,000 to< 5,000ha	04,05,06,60-89,93,94	0.001729	\$850
12	Rural 5,000 to< 15,000ha	04,05,06,60-89,93,94	0.001482	\$1,024
13	Rural 15,000 to < 25,000ha	04,05,06,60-89,93,94	0.001307	\$4,071
14	Rural 25,000 to 50,000ha	04,05,06,60-89,93,94	0.001400	\$5,368
15	Rural >50,000ha	04,05,06,60-89,93,94	0.001245	\$10,572
16	Pump Sites and Bores	95	0.014509	\$367
17	Intensive Animal Ind (1,000-1,999 SCU)	62,65 or 66 or has an alternative land use with an intensive	0.002002	\$1,906

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Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
		animal industry approval		
18	Intensive Animal Ind (2,000-2,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	Intensive Animal Ind (3,000-3,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	Intensive Animal Ind (4,000-4,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	Intensive Animal Ind (5,000-7,499 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	Intensive Animal Ind (7,500-9,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284
23	Intensive Animal Ind (10,000-14,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	Intensive Animal Ind (15,000-19,999 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$28,564
25	Intensive Animal Ind (>=20,000 SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	Accommodation, Caravan parks, Hotels and Motels	42,43,47,48 and 49	0.009582	\$1,001
27	Commercial	01,04,06-39,41-48,72,92,96,97 or 99	0.009500	\$1,001

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Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title)	01,04,06-39,41-48,72,92,96,97 or 99	0.014083	\$1,001
29	Commercial/ Industrial >10Ha	01,04,06-39,41-48,72,92,96,97 or 99	0.007984	\$1,001
30	Shopping Centre	12-16	0.051318	\$100,072
31	Community Purposes	48, 50 -59	0.003787	\$733
32	Industry	01,04,06- 39,41-48,72,92,96,97 or 99	0.011959	\$1,001
33	Service Stations, Transport Terminals	29,30	0.011043	\$1,001
34	Abattoir< 75,000 kills	Intentionally left blank	0.009865	\$842
35	Abattoir>= 75,000 kills	Intentionally left blank	0.009865	\$1,019
36	Refinery	31	12.433299	\$347,584
37	Transformers< 1MVA	91	0.094255	\$2,683
38	Transformers 1 - 10MVA	91	0.342395	\$26,808
39	Transformers >10MVA	91	0.226539	\$80,422
40	Renewable Energy Generation Facility	Intentionally left blank	0.068670	\$30,188
41	Multi-Use Renewable Energy Facility	Intentionally left blank	0.100842	\$37,318
42	Battery Storage Facility	Intentionally left blank	0.897929	\$35,918
50	Extractive/Waste A (<=5,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$1,628
51	Extractive/Waste Ind B (5,001-20,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$2,035
52	Extractive/Waste Ind C (20,001-50,000tpa)	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$8,129
53	Extractive/Waste D (50,001-100,000tpa)	40 or has an alternative land use with an extractive	0.003121	\$16,257

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Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
		and/or waste receipt approval		
54	Extractive/Waste E (100,001-200,000tpa)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
55	Extractive/Waste F (200,001-500,000tpa)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$48,767
56	Extractive/Waste Ind G (>500,000tpa)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$97,533
57	Extractive/Waste H (1ha-50ha, tpa unknown)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$8,129
58	Extractive/Waste I (>50ha, tpa unknown)	40 or has an alternative land use with an extractive and/or waste receipt approval	0.003121	\$32,513
59	Accommodation Work Camps - D (1-20)	Intentionally left blank	0.155226	\$4,503
60	Accommodation Work Camps - E (21-50)	Intentionally left blank	0.688425	\$47,262
61	Accommodation Work Camps - F (51-150)	Intentionally left blank	0.126425	\$114,779
62	Accommodation Work Camps - G (151- 250)	Intentionally left blank	0.467981	\$339,817
63	Accommodation Work Camps - A (251-500)	Intentionally left blank	0.475970	\$564,860
64	Accommodation Work Camps - B (501-750)	Intentionally left blank	0.475972	\$1,127,470
65	Accommodation Work Camps - C (>750)	Intentionally left blank	0.475972	\$1,690,076
69	Other Gas & Oil - A (<=6ha)	31,35 or 36	1.131482	\$34,529
70	Other Gas & Oil - B (>6ha-1,000ha)	31,35 or 37	1.535676	\$55,075
71	Other Gas & Oil-C(>1,000ha)	31,35 or 38	1.535676	\$135,565

<p align="center">Maranoa Regional Council</p> <p align="center">Special Budget Meeting - 19 June 2025</p>
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Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
72	Petroleum Leases - A (<=30,000ha)	40	2.166281	\$149,575
73	Petroleum Lease - B Conventional gas >10,000ha	40	2.166281	\$271,560
74	Petroleum Leases - C (>30,000ha)	40	2.166281	\$583,052
80	Other Land (not categorised elsewhere)	Intentionally left blank	0.002415	\$834
81	Rural >=\$11M & <\$16.5M	04,05,06,60-89,93,94	0.001608	\$21,363
82	Rural >=\$16.5M	04,05,06,60-89,93,95	0.001756	\$32,783
83	Carbon Farming =>100,000 ACCU's	04,05,06,60-89,93,94	0.001828	\$4,071

- 2 Pursuant to section 172 of the Local Government Regulation 2012, Council note that no limit on the increase in rates or charges is proposed.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.9**File Number:** D25/52691**SUBJECT HEADING:** Water Utility Charges 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to make and levy Water Utility Charges for 2025/26.

Council's Motion:

That:

1. Pursuant to section 94 of the *Local Government Act 2009*, section 99 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy water utility charges, for the supply of water services by the Council, as set out in the table below.

Table 4 - Metered Potable Water Access Infrastructure Charge	
Description	2025/26 Annual Charge
Vacant and non-metered	\$288
20mm meter connection	\$576
25mm meter connection	\$897
30mm meter connection	\$1,294
40mm meter connection	\$2,300
50mm meter connection	\$3,594
60mm meter connection	\$5,176
70mm meter connection	\$7,011
80mm meter connection	\$9,202
90mm meter connection	\$11,590
100mm meter connection	\$14,378
150mm meter connection	\$17,972

Metered Potable Water Usage Charge	
Description	2025/26 Charge
The per kilolitre usage charge for all users connected to the potable water supply system in each of the nominated towns	\$1.05 cents per kilolitre (i.e. 1,000 litres)

Maranoa Regional Council

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Table 5 - Unmetered Potable Water Service Charge				
Classification (Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge
Commercial, Industrial				
0 - 833.91 m2	750	\$13.60	64	\$870.40
833.92 - 1,633.91 m2	1242	\$13.60	106	\$1,441.60
Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00
Laundries, Butchers, Bakers, Garages				
0 - 200 m2	750	\$13.60	64	\$870.40
201 - 400 m2	1406	\$13.60	120	\$1,632.00
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m2	433	\$13.60	37	\$503.20
201 - 600 m2	843	\$13.60	72	\$979.20
Hotels				
Hotels	2625	\$13.60	224	\$3,046.40
Bowls Clubs, Golf Clubs				
Bowls Club	1875	\$13.60	160	\$2,176.00
Golf Club	1875	\$13.60	160	\$2,176.00
Places of Worship				
Churches	433	\$13.60	37	\$503.20

Table 6 - Unmetered Non-Potable Water Charge - Surat			
Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233

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Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

2. Pursuant to section 102(2) of the *Local Government Regulation 2012*, water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026.

Individuals or Organisations to which the report applies:

Maranoa Regional Council

Ratepayers

Acronyms:

Acronym	Description
Nil	Nil

Context:

This report is to set the water utility charges for the financial year ended 30 June 2026 to raise revenue to undertake water services contained within the budget.

Background:

Section 94(1)(a) of the *Local Government Act 2009* provides that a local government may levy utility charges within the local government area.

Section 99 of the *Local Government Regulation 2012* relevantly provides that a local government may levy utility charges on any basis the local government considers appropriate.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

(1) *Each local government –*

...

(b) *may levy –*

(ii) *utility charges; and*

...

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

Local Government Regulation 2012

99 Utility charges

(1) *A local government may levy utility charges on any basis the local government considers appropriate.*

(2) *For example, utility charges may be levied on the basis of any, or any combination, of the following –*

- (a) the rateable value of land;*
- (b) the use made of –*

- (i) a particular parcel of land; or*
- (ii) a particular structure; or*
- (iii) a class of land or structure;*

(c) any circumstances that are peculiar to the supply of a service to -

- (i) a particular parcel of land; or*
- (ii) a particular structure; or*
- (iii) a class of land or structure.*

(3) *A local government may do 1 or both of the following –*

- (a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;*
- (b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.*

(4) *However, a local government may only levy utility charges for services –*

- (a) supplied in the last financial year; or*
- (b) supplied, or to be supplied, in the current financial year; or*
- (c) to be supplied in the next financial year.*

Council Policies or Asset Management Plans:

- Revenue Policy
- 2025/26 Revenue Statement

Input into the Report & Recommendation:

Councillors

Director – Engineering Services

Funding Bodies:

N/A

This Financial Year's Budget:

If the matter under consideration has not been included in the budget, where can the funds be transferred from? (Include the account number and description) What will not be done as a result?

The setting of these water utility charges is required to raise revenue to undertake water services and projects contained within the budget.

Future Years' Budgets:

Council is required to set the water utility charges for each financial year at its annual budget meeting.

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Queensland Audit Office
- Department of State Development, Infrastructure, Local Government and Planning

Key interests or concerns:

- Fair and equitable setting of the charges;
- Setting charges to operate water services sustainably and ensure Council's long term financial sustainability;
- Sustainable asset management – water network;
- Compliance with section 94 of the *Local Government Act 2009*; and section 99 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting utilities charges for a financial year, Council would forego revenue to help cover the costs of the service provision.

Advice to Council:

Council may set the water utility charges for the financial period ending 30 June 2026, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Council's draft motion:

That:

- 1 Pursuant to section 94 of the *Local Government Act 2009*, section 99 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy water utility charges, for the supply of water services by the Council, as set out in the table below.

Table 4 - Metered Potable Water Access Infrastructure Charge	
Description	2025/26 Annual Charge
Vacant and non-metered	\$288
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30mm meter connection	\$1,294
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50mm meter connection	\$3,594
60mm meter connection	\$5,176
70mm meter connection	\$7,011
80mm meter connection	\$9,202
90mm meter connection	\$11,590

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100mm meter connection	\$14,378
150mm meter connection	\$17,972

Metered Potable Water Usage Charge	
Description	2025/26 Charge
The per kilolitre usage charge for all users connected to the potable water supply system in each of the nominated towns	\$1.05 cents per kilolitre (i.e. 1,000 litres)

Table 5 - Unmetered Potable Water Service Charge				
Classification (Areas shown below are total building "Floor Areas")	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge
Commercial, Industrial				
0 - 833.91 m2	750	\$13.60	64	\$870.40
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Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00
Laundries, Butchers, Bakers, Garages				
0 - 200 m2	750	\$13.60	64	\$870.40
201 - 400 m2	1406	\$13.60	120	\$1,632.00
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60
Public Halls, Public Theatres, Meeting Places, Community Clubs & Associations				
0 - 200 m2	433	\$13.60	37	\$503.20
201 - 600 m2	843	\$13.60	72	\$979.20
Hotels				
Hotels	2625	\$13.60	224	\$3,046.40
Bowls Clubs, Golf Clubs				
Bowls Club	1875	\$13.60	160	\$2,176.00
Golf Club	1875	\$13.60	160	\$2,176.00
Places of Worship				
Churches	433	\$13.60	37	\$503.20

Maranoa Regional Council

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Table 6 - Unmetered Non-Potable Water Charge - Surat			
Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

- 2 Pursuant to section 102(2) of the *Local Government Regulation 2012*, water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.6 Local Government Sustainability Program

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.10**File Number:** D25/52695**SUBJECT HEADING:** Sewerage Utility Charges 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to make and levy Sewerage Utility Charges for 2025/26.

Council's Motion:

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council makes and levy sewerage utility charges, for the supply of sewerage services by the Council, as set out in the table below:

Table 3 - Sewerage Utility Charges	
Service Level	2025/26 Annual Charge
Pedestal Charge per property	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
Trade Waste (2)	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695
<p>(1) 1 Urinal (600 mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.</p> <p>(2) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.</p>	

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	

Context:

This report is to set the sewerage utility charges for the financial year ended 30 June 2026 to raise revenue to undertake sewerage services contained within the budget.

Background:

Council operates sewerage services and determines that the net cost of providing these services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be funded by a charge on those lands receiving the service or to which the service is deemed to be available.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

(1) Each local government –

...

(b) may levy -

(ii) utility charges; and

...

(2) A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Local Government Regulation 2012

99 Utility charges

(1) A local government may levy utility charges on any basis the local government considers appropriate.

(2) For example, utility charges may be levied on the basis of any, or any combination, of the following –

(a) the ratable value of land.

(b) the use made of -

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure.

(c) any circumstances that are peculiar to the supply of a service to -

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure.

(3) A local government may do 1 or both of the following –

(a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year.

(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years and decide the way the charges are to be apportioned.

- (4) *However, a local government may only levy utility charges for services –*
- (a) supplied in the last financial year; or*
 - (b) supplied, or to be supplied, in the current financial year; or*
 - (c) to be supplied in the next financial year.*

Council Policies or Asset Management Plans:

- Revenue Policy
- 2025/26 Revenue Statement

Input into the Report & Recommendation:

Councillors
Director - Engineering

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of these charges is required to raise revenue to undertake sewerage services and projects contained within the budget.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- Fair and equitable setting of the charges
- Setting charges to operate sewerage services sustainably and ensure Council's long term financial sustainability.
- Sustainable asset management – sewerage network
- Compliance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting utilities charges for a financial year, Council would forego revenue to help cover the costs of the service provision.

Advice to Council:

Council may make sewerage utility charges for the 2025/26 financial year to raise revenue to provide sewerage services contained within the budget.

Council's draft motion:

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council makes and levy sewerage utility charges, for the supply of sewerage services by the Council, as set out in the table below:

Table 3 - Sewerage Utility Charges	
Service Level	2025/26 Annual Charge
Pedestal Charge per property	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
Trade Waste (2)	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695
(3) 1 Urinal (600 mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.	
(4) Trade Waste is liquid waste produced by industry, business, trade or manufacturing premises, other than domestic sewage, illegal substances and stormwater.	

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.6 Local Government Sustainability Program

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.11**File Number:** D25/52698**SUBJECT HEADING:** Waste Management Utility Charges 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to make and levy Waste Management Utility Charges for 2025/26.

Council's Motion:

That:

1. Pursuant to section 94 of the *Local Government Act 2009*, section 99 of the *Local Government Regulation 2012*, and pursuant to the provisions of the 2025/26 Revenue Statement, Council make and levy waste management utility charges, for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council, as set out in the table below:

Table 2 - Waste Management Utility Charges	
Service Level	2025/26 Annual Charge
Domestic Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin (each)	\$311
Industrial Bin Service – Mitchell & Surrounds Only	
Industrial Bin - 1 weekly collection (each)	\$1,100
Industrial Bin - 1 fortnightly collection (each)	\$550

2. Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area.

Individuals or Organisations to which the report applies:

Maranoa Regional Council
Ratepayers

Acronyms:

Acronym	Description
Nil	

Context:

This report is to set the waste management utility charges for the financial year ended 30 June 2026 to raise revenue to undertake waste management services contained within the budget.

Background:

Council has applied a waste management utility charge for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council.

Waste management charges shall apply to all premises within the Council area where waste services are, or can be, made available. The charge will apply irrespective of the level of the service's use.

Services other than those incorporated into the rating structure can be separately requested and are invoiced directly to the customer.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

(1) *Each local government –*

...

(b) *may levy -*

(ii) *utility charges; and*

...

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

Local Government Regulation 2012

99 Utility charges

- (1) *A local government may levy utility charges on any basis the local government considers appropriate.*
- (2) *For example, utility charges may be levied on the basis of any, or any combination, of the following –*
 - (a) *the rateable value of land;*
 - (b) *the use made of -*
 - (i) *a particular parcel of land; or*
 - (ii) *a particular structure; or*
 - (iii) *a class of land or structure;*

(c) any circumstances that are peculiar to the supply of a service to -

(i) a particular parcel of land; or

(ii) a particular structure; or

(iii) a class of land or structure.

(3) A local government may do 1 or both of the following -

(a) levy utility charges for services that have been supplied or are to be supplied during part of the financial year and part of another financial year;

(b) levy differing utility charges for services that have been supplied or are to be supplied during various periods in 1 or more financial years, and decide the way the charges are to be apportioned.

(4) However, a local government may only levy utility charges for services -

(a) supplied in the last financial year; or

(b) supplied, or to be supplied, in the current financial year; or

(c) to be supplied in the next financial year.

Council Policies or Asset Management Plans:

- Revenue Policy
- 2025/26 Revenue Statement

Input into the Report & Recommendation:

Councillors

Director – Regional Development, Environment & Planning (Acting)

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of this charge is required to raise revenue to undertake waste management services contained within the budget.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers
- Department of State Development, Infrastructure, Local Government and Planning
- Queensland Audit Office

Key interests or concerns:

- Fair and equitable setting of the charges
- Setting charges to operate waste management services sustainably and ensure Council's long term financial sustainability.

- Compliance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting utilities charges for a financial year, Council would forego revenue to help cover the costs of the service provision.

Advice to Council:

Council may make waste management utility charges for the 2025/26 financial year to raise revenue to undertake waste management services contained within the budget.

Council's draft Motion:

That:

- 1 Pursuant to section 94 of the *Local Government Act 2009*, section 99 of the *Local Government Regulation 2012*, and pursuant to the provisions of the 2025/26 Revenue Statement, Council make and levy waste management utility charges, for the supply of waste management services (including the collection, removal, storage and disposal of general waste) by the Council, as set out in the table below:

Table 2 - Waste Management Utility Charges	
Service Level	2025/26 Annual Charge
Domestic Wheelie Bin Service per weekly collection service	
240 Litre wheelie bin (each)	\$311
Industrial Bin Service – Mitchell & Surrounds Only	
Industrial Bin - 1 weekly collection (each)	\$1,100
Industrial Bin - 1 fortnightly collection (each)	\$550

- 2 Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.6 Local Government Sustainability Program

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.12

File Number: D25/52709

SUBJECT HEADING: Pest Management Special Rate 2025/26

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

The purpose of this report is to make and levy a Pest Management Special Rate for 2025/26.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy a special rate to be known as the ("Pest Management Special Rate) of **0.0001243** cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.

Individuals or Organisations to which the report applies:

Maranoa Regional Council

Ratepayers – all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >= \$16.5M), in the 2025/26 financial year.

Acronyms:

Acronym	Description
Nil	

Context:

The purpose of this report is to make and levy a special rate, being the Pest Management Special Rate, on all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >= \$16.5M), in the 2025/26 financial year.

Background:

The special rate to be known as the "Pest Management Special Rate is to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa, including meat and factory baits for two coordinated baiting programs and

adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.

a) The overall plan for the Pest Management Special Rate is as follows:

- a. The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa, including meat and factory baits for two coordinated wild dog baiting programs and adhoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
- a. The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.
- b. The estimated cost of carrying out the activity the subject of the overall plan is \$719,447. The Pest Management Special Rate will levy an estimated \$575,692 towards the total estimated cost of carrying out the activity.
- c. The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

(1) *Each local government -*

...

(b) *may levy -*

(i) *special rates and charges*

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

Local Government Regulation 2012

94 Levying special rates or charges

(1) *This section applies if a local government decides to levy special rates or charges.*

(2) *The local government's resolution to levy special rates or charges must identify -*

(a) *the rateable land to which the special rates or charges apply; and*

(b) *the overall plan for the service, facility or activity to which the special rates or charges apply.*

(3) *The overall plan is a document that -*

(a) *describes the service, facility or activity; and*

(b) *identifies the rateable land to which the special rates or charges apply; and*

(c) *states the estimated cost of carrying out the overall plan; and*

(d) *states the estimated time for carrying out the overall plan.*

- (4) The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*
- (5) Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*
- (6) If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*
- (7) An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*
- (8) The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*
- (9) The local government may at any time, by resolution, amend -*
 - (a) an overall plan; or*
 - (b) an annual implementation plan.*
- (10) The local government may fix a minimum amount of the special rates or charges.*
- (11) Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.*
- (12) The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion -*
 - (a) the land or its occupier -*
 - (i) specially benefits from the service, facility or activity; or*
 - (ii) has or will have special access to the service, facility or activity; or*
 - (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or*
 - (c) the occupier of the land specially contributes to the need for the service, facility or activity.*
- (13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.*
- (14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan -*
 - (a) does not identify all rateable land on which the special rates or charges could have been levied; or*
 - (b) incorrectly includes rateable land on which the special rates or charges should not have been levied.*
- (15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government -*
 - (a) in the other local government's local government area; and*
 - (b) conducted as a joint government activity by the local governments.*

Council Policies or Asset Management Plans:

N/A

Input into the Report & Recommendation:

Councillors

Director – Regional Development, Environment and Planning (Acting)

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of this rate is required to raise revenue to cover the cost of wild dog and pest management across the Maranoa.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers - all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.

Key interests or concerns:

- Fair and equitable setting of the charges
- Compliance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting the proposed pest management special rates for a financial year, Council is unable to help recover costs associated with pest management services.

Advice to Council:

Council should make and levy a Pest Management Special Rate for 2025/26 to fund the cost of the activities for which the plans are made.

Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy a special rate to be known as the ("Pest Management Special Rate) of **0.0001243** cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of Pest Management, including pest animals and pest plants, across the Maranoa.

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 29 May 2025**Item Number:** 3.13**File Number:** D25/52719**SUBJECT HEADING:** State Government Precept Special Rate 2025/26**Classification:** Open Access**Officer's Title:** Chief Financial Officer**Executive Summary:**

The purpose of this report is to make and levy a State Government Precept Special Rate for 2025/26.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy a special rate (to be known as the "State Government Precept Special Rate") of **0.000101** cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.

Individuals or Organisations to which the report applies:

Maranoa Regional Council

Ratepayers – all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.

Acronyms:

Acronym	Description
Nil	Nil

Context:

The purpose of this report is to make and levy a special rate, being the State Government Precept Special Rate, on all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M) and Category 82 (Rural >=\$16.5M), in the 2025/26 financial year.

Background:

The special rate to be known as the "State Government Precept Special Rate" is to fund the cost of the State Government Precept charge (Wild Dog Barrier Fence), research and 'on-ground' works.

The maintenance of the Wild Dog Barrier Fence (WDBF) is jointly funded by nine contributing local governments with matching funding from the Queensland Government. In line with previous practice, the total amount increases each year by CPI. The relative amounts that each of the nine local governments contribute is based on livestock numbers (sheep and cattle) in the protected area. A formula is used to equate sheep and cattle numbers protected by the WDBF.

It is estimated that the Council's 2025/26 annual payment to the Land Protection Fund will be approximately \$467,778.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

94 Power to levy rates and charges

(1) *Each local government -*

...

(b) *may levy -*

(i) *special rates and charges*

(2) *A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.*

Local Government Regulation 2012

94 Levying special rates or charges

(1) *This section applies if a local government decides to levy special rates or charges.*

(2) *The local government's resolution to levy special rates or charges must identify -*

(a) *the rateable land to which the special rates or charges apply; and*

(b) *the overall plan for the service, facility or activity to which the special rates or charges apply.*

(3) *The overall plan is a document that -*

(a) *describes the service, facility or activity; and*

(b) *identifies the rateable land to which the special rates or charges apply; and*

(c) *states the estimated cost of carrying out the overall plan; and*

(d) *states the estimated time for carrying out the overall plan.*

(4) *The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.*

(5) *Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.*

(6) *If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.*

(7) *An annual implementation plan for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.*

(8) *The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.*

(9) *The local government may at any time, by resolution, amend -*

(a) *an overall plan; or*

(b) an annual implementation plan.

(10) The local government may fix a minimum amount of the special rates or charges.

(11) Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.

(12) The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion -

(a) the land or its occupier -

(i) specially benefits from the service, facility or activity; or

(ii) has or will have special access to the service, facility or activity; or

(b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or

(c) the occupier of the land specially contributes to the need for the service, facility or activity.

(13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.

(14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan -

(a) does not identify all rateable land on which the special rates or charges could have been levied; or

(b) incorrectly includes rateable land on which the special rates or charges should not have been levied.

(15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government -

(a) in the other local government's local government area; and

(b) conducted as a joint government activity by the local governments.

Council Policies or Asset Management Plans:

N/A

Input into the Report & Recommendation:

Program Funding & Budget Coordinator

Chief Financial Officer

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of this rate is required to raise revenue to cover the cost of the State Government Precept for the Wild Dog Barrier Fence maintenance, and their pest and weed research, including 'on-ground' works as contained within the budget.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Interested parties:

- Ratepayers - categorised as Category 10 (Rural 80 to 1,000ha) through to category 15 (Rural > 50,000ha), Category 81 (Rural > = \$11M & < \$16.5M), in the 2025/26 financial year.

Key interests or concerns:

- Fair and equitable setting of the charges
- Compliance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*.

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting the proposed levy for the financial year, Council is unable to recover the costs levied by the state government for the Wild Dog Barrier Fence maintenance, and their pest and weed research, including 'on-ground' works

Advice to Council:

Council should make and levy a State Government Precept Special Rate for 2025/26 to fund the cost of the activities for which the plan is made.

Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012*, and the provisions of Council's 2025/26 Revenue Statement, Council make and levy a special rate (to be known as the "State Government Precept Special Rate") of **0.000101** cents in the dollar on the unimproved capital value of all rateable land to which the overall plan applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

Not applicable.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT**Meeting:** Special Budget 19 June 2025**Date:** 28 May 2025**Item Number:** 3.14**File Number:** D25/52215**SUBJECT HEADING:** Rural Fire Brigade Special Charge 2025/26**Classification:** Open Access**Officer's Title:** Director - Corporate Services**Executive Summary:**

The purpose of this report is to set a Rural Fire Brigade Special Charge for the year ending 30 June 2026.

Officer's Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and Council's 2025/26 Revenue Statement, Council make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") for 2025/26 as detailed in the table below on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigade, as follows:

Rural Fire Brigade Special Charge	Special Charge on all rateable lands serviced by each Rural Fire Brigade
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

Individuals or Organisations to which the report applies:

Amby Rural Fire Brigade
Mungallala Rural Fire Brigade
Yuleba Rural Fire Brigade
Orange Hill Rural Fire Brigade

Acronyms:

Acronym	Description
Nil	

Context:

Why is the matter coming before Council?

The purpose of this report is to make and levy a special charge, being the Rural Fire Brigades Special Charge, on all rateable land serviced by the Rural Fire Brigades for Amby, Mungallala, Yuleba and Orange Hill, for 2025/26.

Background:

Has anything already happened in relation to this matter?

(Succinct overview of the relevant facts, without interpretation)

The setting of this charge is required to raise revenue to cover the cost of contributing to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.

The overall plan for the Rural Fire Brigades Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
- b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire and Emergency Services (QFES) – Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the QFES Administrative Map for each Brigade.
- c) The estimated cost of carrying out the overall plan is \$20,504.
- d) The estimated time for carrying out the overall plan is 1 year.

The rateable land or its occupiers specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009

92 Types of rates and charges

(1) *There are 4 types of rates and charges –*

- (a) general rates (including differential rates); and*
- (b) special rates and charges; and*
- (c) utility charges; and*
- (d) separate rates and charges.*

...

(3) *Special rates and charges are for services, facilities and activities that have a special association with particular land because –*

(a) the land or its occupier –

- (i) specially benefits from the service, facility or activity; or*
- (ii) has or will have special access to the service, facility or activity; or*

(b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or

- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

Examples -

Special rates and charges could be levied -

- for the cost of maintaining a road in an industrial area that is regularly used by heavy vehicles
- for the cost of replacing the drainage system in only part of the local government area
- on land that is used only by businesses that would benefit from the promotion of tourism in the local government area.

Local Government Regulation 2012

94 Levying special rates or charges

- (1) This section applies if a local government decides to levy special rates or charges.
- (2) The local government's resolution to levy special rates or charges must identify -
- (a) the rateable land to which the special rates or charges apply; and
 - (b) the overall plan for the service, facility or activity to which the special rates or charges apply.
- (3) The **overall plan** is a document that –
- (a) describes the service, facility or activity; and
 - (b) identifies the rateable land to which the special rates or charges apply; and
 - (c) states the estimated cost of carrying out the overall plan; and
 - (d) states the estimated time for carrying out the overall plan.
- (4) The local government must adopt the overall plan before, or at the same time as, the local government first resolves to levy the special rates or charges.
- (5) Under an overall plan, special rates or charges may be levied for 1 or more years before any of the special rates or charges are spent in carrying out the overall plan.
- (6) If an overall plan is for more than 1 year, the local government must also adopt an annual implementation plan for each year.
- (7) An **annual implementation plan** for a financial year is a document setting out the actions or processes that are to be carried out in the financial year for the service, facility or activity to which the special rates or charges apply.
- (8) The local government must adopt the annual implementation plan before or at the budget meeting for each year of the period for carrying out the overall plan.
- (9) The local government may at any time, by resolution, amend –
- (a) an overall plan; or
 - (b) an annual implementation plan.
- (10) The local government may fix a minimum amount of the special rates or charges.
- (11) Subsection (12) applies if the local government decides to levy special rates or charges on particular rateable land for a service, facility or activity.
- (12) The amount of the special rates or charges for the particular rateable land may be different to the amount for other rateable land because, in the local government's opinion –
- (a) the land or its occupier -
 - (i) specially benefits from the service, facility or activity; or

- (ii) has or will have special access to the service, facility or activity; or*
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or*
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.*

- (13) For subsection (12), the local government may levy the special rates or charges on any basis the local government considers appropriate.*
- (14) In any proceedings about special rates or charges, a resolution or overall plan mentioned in subsection (2) is not invalid merely because the resolution or plan –*
 - (a) does not identify all rateable land on which the special rates or charges could have been levied; or*
 - (b) incorrectly includes rateable land on which the special rates or charges should not have been levied.*
- (15) To remove any doubt, it is declared that a local government may make and levy a special rate or charge for a service, facility or activity whether or not supplied or undertaken by the local government itself, including a service, facility or activity supplied or undertaken by another local government –*
 - (a) in the other local government's local government area; and*
 - (b) conducted as a joint government activity by the local governments.*

Council Policies or Asset Management Plans:

This rating resolution is in accordance with 2025/26 Revenue Policy.

Input into the Report & Recommendation:

Each of the rural fire brigades had previously provided input into the amount of the special charge on all rateable lands serviced by each Rural Fire Brigade.

Council wrote to each brigade on seeking their submission in regards to the proposed charge for 2025/26.

Council received a response from Mungallala and Orange Hill brigades with neither brigades proposing a change to the current charge.

The proposed charges for 2025/26 are the same as 2024/25 – no change.

Funding Bodies:

N/A

This Financial Year's Budget:

The setting of this charge will raise revenue to cover the cost of contributing to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.

Future Years' Budgets:

N/A

Impact on Other Individuals or Interested Parties:

Rural Fire Brigades

Risks:

Risk	Description of likelihood & consequences
Failure to recover revenue	Without adopting the proposed levy for the financial year, Council's support to the Rural Fire Brigades referenced in this report would need to be funded through other revenue means.

Advice to Council:

Council should make and levy the special charge as per the recommendation below.

Recommendation:

That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and Council's 2025/26 Revenue Statement, Council make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") for 2025/26 as detailed in the table below on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigade, as follows:

Rural Fire Brigade Special Charge	Special Charge on all rateable lands serviced by each Rural Fire Brigade
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

Does this recommendation suggest a decision contrary to an existing Council policy? If so, for what reason?

No

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.6 Local Government Sustainability Program

2.2.1 Develop and implement transparent and equitable funding models.

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.15

File Number: D25/52663

SUBJECT HEADING: Rates and Charges Rebate and Concessions Policy

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

Local Government Regulation 2012 Section 119 provides that a local government may grant a ratepayer a concession for rates or charges.

Officer's Recommendation:

That Council:

1. Adopt the revised Rates and Charges Rebate and Concessions Policy as presented.
2. Repeal the Waste and Water Charges Concessions (Home Haemodialysis) Policy.

Context (Why is the matter coming before Council?):

Local Government Regulation 2012 Section 119 provides that a local government may grant a ratepayer a concession for rates or charges.

Background (Including any previous Council decisions):

Council has previously adopted two different concession policies being:

Rates and Charges Rebate and Concessions Policy (P24/10) – SMB/06.2024/02;
and

Waste and Water Charges Concessions (Home Haemodialysis) Policy (P23/13) – OM/06.2023/63

Combining these two policies into one overarching policy is a step towards streamlining and simplifying processes for all concerned. Consolidating the *Rates and Charges Rebate and Concessions Policy* and the *Waste and Water Charges Concessions (Home Haemodialysis) Policy* into a single policy document can create clarity and reduce administrative complexity.

Local Government Regulation 2012 Section 119 provides that a local government may grant a ratepayer a concession for rates or charges.

Council has several responsibilities when managing the levying of rates. There may be times when a rebate or a concession may be granted by council.

Under regulation the following criteria must be used to grant a concession:

120 Criteria for granting concession

- (1) The local government may grant the concession only if it is satisfied—
 - (a) the land is owned or occupied by a pensioner; or
 - (b) the land is owned by—
 - (i) an entity whose objects do not include making a profit; or
 - (ii) an entity that provides assistance or encouragement for arts or cultural development; or
 - (c) the payment of the rates or charges will cause hardship to the land owner; or
 - (d) the concession will encourage the economic development of all or part of the local government area; or
 - (e) the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained; or
 - (f) the land is used exclusively for the purpose of a single dwelling house or farming and could be used for another purpose, including, for example, a commercial or industrial purpose; or
 - (g) the land is subject to a GHG tenure, mining tenement or petroleum tenure; or
 - (h) the land is part of a parcel of land (a parcel) that has been subdivided and—
 - (i) the person who subdivided the parcel is the owner of the land; and
 - (ii) the land is not developed land.
- (2) In this section—

GHG tenure see the *Greenhouse Gas Storage Act 2009*, section 18(2).
mining tenement see the *Mineral Resources Act 1989*, schedule 2.
petroleum tenure means—

 - (a) a petroleum tenure under the Petroleum and Gas (Production and Safety) Act 2004, section 18(3); or
 - (b) an authority to prospect or lease under the Petroleum Act 1923.

In line with the *Local Government Regulation 2012*, the draft policy which has been provided to council in a briefing outlines Council's overall framework for granting rebates and concessions.

Options Considered:

N/A

Recommendation:

That Council:

1. Adopt the revised Rates and Charges Rebate and Concessions Policy as presented.
2. Repeal the Waste and Water Charges Concessions (Home Haemodialysis) Policy.

Risks:

Risk	Description of likelihood & consequences
Concession	This policy gives further guidance to circumstances that are provided under legislation around concessions and rebates to rate payers.

Policy and Legislative Compliance:

Local Government Act 2009

Local Government Regulation 2012

Budget / Funding (Current and future):

Council budgets for estimated concessions each year.

Timelines / Deadlines:

N/A

Consultation (Internal / External):

Lead Rates and Utilities Billing Officer / System Administrator

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

N/A

Acronyms:

Acronym	Description
N/A	N/A

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.5 Good governance framework

Supporting Documentation:

[1](#) 2025-2026 - DRAFT - Rates and Charges Rebate and P25/1
Concession Policy

Report authorised by:

Director - Corporate Services

COUNCIL POLICY



Document Control	
Policy Title	Rates and Charges Rebate and Concessions Policy
Policy Number	P25/1
Function	Rates
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P24/10 / P23/13
Review Date	March 2026

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1			

1. Purpose

The purpose of this policy is to:

- 5.1 Provide transparency and equity in regard to eligible pensioners receiving a Council rates rebate.
- 6.1 Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred.
- 7.1 Establish a policy for the provision of rates based on financial assistance for community organisations including, not for profit, community, recreation and sporting organisations.
- 8.1 Provide a concession on the water consumption and an additional waste collection service to landowners where the occupier is receiving home haemodialysis treatment.

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

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

2. Scope

This policy applies to:

- a. Property owners whereby Council will consider providing the council pension concession to eligible pensioners who also receive the State Government Pension Rebate.
- b. Circumstances under which Council may provide a rating concession to eligible community organisations.
- c. Circumstances under which Council may provide a water consumption concession and/or additional waste collection services to eligible property owners.
- d. Transparency by making clear the requirements necessary to receive concessions.

COUNCIL POLICY



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

3. Statement

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

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

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

4. Definitions

Rates or Charges	As per the <i>Local Government Regulation 2012</i>
Property Owner	As defined in the <i>Local Government Act 2009</i>
Occupier	A person who occupies the property and who may or may not be the property owner.
Spouse	A person's partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954 s32DA (1) and (5)(a)</i>
Home Haemodialysis	The process of haemodialysis performed in a patient's home who are medically deemed appropriate for self-care.
Haemodialysis	The filtering of blood to remove waste and excess fluid required by patients with kidney failure.

COUNCIL POLICY

**5. Policy****5.1 Pensioner Rate Concessions**

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

5.1.1 Eligibility

Criteria for granting pensioner rebate concessions is based on the conditions specified by the Queensland State Government Pensioner Rate Subsidy Scheme.

5.1.2 Applications for Pensioner Concession

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

A new application must be submitted when a change of address occurs. *

**The pensioner rebate is not automatically transferred to another property.*

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

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

5.1.4 Calculations

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

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

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

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

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

COUNCIL POLICY



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

5.1.5 Ownership

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

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

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

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

5.2 Home Haemodialysis Concession

5.2.1 Water Concession

A concession of 50% of the water consumption to a maximum of \$300.00 each half year will be applied to the metered property at which the patient resides and if the patient is not the owner, on the understanding that the owner will pass the benefit onto the tenant, should the tenant be responsible for payment of the water usage.

Council will seek confirmation from Queensland Health as to the property address of patients currently dialyzing at home and the frequency of treatment for this purpose.

It is based on the information provided by Queensland Health that eligibility for the concession will be determined and applied.

5.2.2 Additional Kerbside Service

Council will provide one (1) free 240 litre wheelie bin service (for dialysis packaging) for the property at which the patient resides.

The purchase of an additional wheelie bin will be at the patient's expense. The wheelie bin needs to be presented kerbside the day before the designated collection day.

This free service will not apply if there is not currently a kerbside service available.

COUNCIL POLICY



5.2.3 Eligibility

To be eligible, the following must occur:

- a. The occupier permanently resides at the subject property where the home haemodialysis equipment is installed.
- b. The occupier receives the home haemodialysis treatment using the haemodialysis machine installed at the subject property.
- c. An application form from Council must be completed and submitted to Council for review and approval.

The landowner must sign the required Application Form.

- d. Confirmation in writing from Queensland Health advising that treatment is being undertaken by a resident of the property including the commencement date of the treatment and if applicable the date the dialysis ended.
- e. Confirmation of eligibility will be required every twelve (12) months and to be received by Council before 30 June each year.

5.2.4 Application for concession approved

If the application for water concession is approved, the water consumption and consequent charge will be adjusted accordingly and an amended rate notice issued to the owner of the property (if requested), subject to the eligibility conditions above.

If the application for the additional waste bin service is approved, the property will be provided an extra waste collection service each week.

It is the responsibility of the applicant to advise Council if the home haemodialysis is no longer undertaken on the premises. However, confirmation may be sought from Queensland Health on an annual basis that home haemodialysis is continuing. The concession will cease to apply when home haemodialysis is stopped.

5.2.5 Application for concession not approved

In the instance where the application for concession is denied, the Rates and Utilities Team will contact the applicant in writing outlining the reasons for the denied application.

5.2.6 Special Provisions

- As per AS/NZS 3500.1:2015 – Section 14 – Water Requirements for Haemodialysis Machines; the water meter will be painted 'blue' to indicate that dialysis is carried out on the premises.
- A notification register will be maintained with contact details for dialysis patients and local hospitals.
- Patients and Hospitals to be contacted prior to works impacting the water supply of patients.
- A stop valve, strainer and a RAG (Registered Air Gap) or RPZD (Reduced Pressure Zone Device) shall be installed on the properties water connection.
- Metallic notification discs shall also be fitted to the mains valve in the vicinity of the property.

COUNCIL POLICY



- Council's waste collection contractor will be notified of the additional waste service.

5.3 Community, Not For Profit or Charitable Organisations

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

5.3.1 Eligibility

To be eligible, the applicant must:

- ensure that the organisation is incorporated under the *Associations Incorporation Act 1981*; and
- ensure that there is no profit or gain by individual members of the organisation; and
- ensure that its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, while the organisation is operating or on winding up; and
- ensure that whilst a surplus of revenue can be made, all profits must be used to carry out the purpose and functions of the organisation; and
- be located within the Maranoa Regional Council region and the majority of its members also reside within the region; and
- the organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates and charges levied; and
- the organisation must have no overdue rates and charges; and
- land or buildings must not be used for commercial enterprises where development approval is required.

Further conditions on the concession include:

- No concessions will apply to the Emergency Management Levy (EML), Rural Fire Services, Sewerage or Garbage charges.
- The application will only be accepted on Council's prescribed form. This form must be completed by the applicant in its entirety and must include supporting documentation sufficient to allow the applicant to be fully assessed.
- The property is not used for residential purposes unless used for short-term accommodation for homeless and at risk persons or an aged care facility.
- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a reserve from Council.
- If an application is approved, the concession will be applied from the beginning of the next rating period.

COUNCIL POLICY



5.3.2 Rates and charges concessions are as follows:

Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Arts/Culture - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Social Service - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for social/community service purposes.	B	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Sports Club - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (i)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	50%

COUNCIL POLICY



Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Sports Club - Community Organisation Assessment 14029425	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (ii)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	Concession capped at 30,000 KL
Sports Club - Licenced (No Gaming Licence) - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence (excludes facilities with gaming licences).	D	50%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	50%
Sports Club - Licenced - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence and gaming licences.	E	50%	0%	0%
Youth Group - Community Organisation	Facilities either owned, controlled or operated by youth based organisations and used primarily for that purpose. (Boy Scouts or Girl Guides)	F	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%

Date Adopted: <Insert Date>
 Resolution No: <Insert Number>
 Document Reference No: P25/1

UNCONTROLLED DOCUMENT WHEN PRINTED

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COUNCIL POLICY



Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Community / Cultural	Social Service organisation - Community/Cultural organisation	G	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Church - Community Organisation	Place of worship/church halls (does not include land/facilities held for commercial reasons)	H	100%	0%	0%
Community Facility - Community Organisation	A facility used for primarily a broad range of community/social purposes; mostly owned/controlled by Council: halls, civic, community, ovals.	I	100%	100%	100%
QCWA - Community Organisation	Facilities either owned, controlled or operated by the Queensland Country Women's Association (does not include land/facilities held for commercial reasons).	J	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Museum - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for museum purposes.	K	100%	100%	0%

COUNCIL POLICY



Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Aged Care/Retirement Villages/Independent Living Units - Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Unit purposes.	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Masonic Lodge - Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as a Masonic Lodge.	N	100%	0%	0%

COUNCIL POLICY

**6 Related Policies and Legislation**

- *Local Government Regulation 2012*
- *Local Government Act 2009*
- *Water Supply (Safety and Reliability) Act 2008*
- *Water Regulation 2016*
- *AS/NZS 350.1:2015 – Plumbing and Drainage – Water Services*
- *Queensland Fire and Emergency Services Regulation 2011*
- *Queensland Fire and Emergency Services Act 1990*
- *Revenue Statement 2025/26*

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.16

File Number: D25/52659

SUBJECT HEADING: Debtor Management Policy

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

The purpose of this policy is to establish clear and consistent guidelines for the timely recovery of overdue debts. This policy is designed to ensure the fair and equitable treatment of all customers with outstanding debts, while supporting Council's responsibility to maintain financial sustainability and uphold the integrity of its operations.

Officer's Recommendation:

That Council

1. Adopt the Debtor Management Policy as presented;
2. Repeal the Sundry Debt Recovery Policy;
3. Repeal the Rates and Charges Debt Recovery Policy; and
4. Repeal the Utilities Debt Recovery Policy.

Context (*Why is the matter coming before Council?*):

This policy applies to any person, group or organisation that owes Council a debt relating to utility charges.

Background (*Including any previous Council decisions*):

Council has streamlined its approach to debt recovery by consolidating the *Sundry Debt Recovery Policy (P24/23) – OM/11.2024/45*, *Rates and Charges Debt Recovery Policy (P20/24) – OM/11.2023/06* and *Utilities Debt Recovery Policy (P24/16) – SMB06.2024/06* into a single, comprehensive policy.

This change has been made to simplify processes, promote consistency, and improve the ease of administration for both Council and the community.

The new policy will cover all aspects of debt recovery previously addressed by the three separate policies, ensuring a more consistent framework that aligns with Council's commitment to transparency and efficiency.

By rolling these policies into one, Council aims to provide stakeholders with a clearer understanding of debt recovery procedures while reducing duplication and complexity in its operations.

Options Considered:

N/A

Recommendation:

That Council:

1. Adopt the Debtor Management Policy as presented;
2. Repeal the Sundry Debt Recovery Policy;
3. Repeal the Rates and Charges Debt Recovery Policy; and
4. Repeal the Utilities Debt Recovery Policy.

Risks:

Risk	Description of likelihood & consequences
Debt Collection	This policy gives guidance to due diligence for the collection of debts. If debts are not collected effectively, then cashflow will falter, and less cash will be available to service the regions requirements.

Policy and Legislative Compliance:

Local Government Act 2009

Local Government Regulation 2012

Budget / Funding (Current and future):

N/A

Timelines / Deadlines:

N/A

Consultation (Internal / External):

Lead Rates and Utilities Billing Officer / System Administrator

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

N/A

Acronyms:

Acronym	Description
N/A	N/A

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No

Corporate	No
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Link to Corporate Plan:

Corporate Plan 2023-2028
Corporate Plan Pillar 4: Accountability
4.5 Good governance framework

Supporting Documentation:

1 2 2025-2026 - Debtor Management Policy	P25/20
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Report authorised by:

Director - Corporate Services

COUNCIL POLICY



Document Control	
Policy Title	Debtor Management Policy
Policy Number	P25/15
Function	Accounts Processing
Responsible Position	Chief Financial Officer
Supersedes	P24/23 / P20/24 / P24/16
Proposed Review Date	Annually in Budget Process

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1			
2			

1. Purpose

This policy establishes a clear framework for the timely and equitable recovery of all monies owed to Maranoa Regional Council. It aims to ensure the timely, efficient, and consistent collection of debts while treating debtors fairly and with due consideration of genuine financial hardship.

2. Scope

This policy applies to all categories of debt owed to Maranoa Regional Council, including:

- a) Rates and charges – Overdue property rates and associated charges (e.g. general rates, service charges, levies).
- b) Utility accounts – Overdue Council-operated utility fees, specifically natural gas supply charges.
- c) Sundry and commercial debtors – Any other debts to Council (e.g. fees for services, permits, facility hire, licences, fines, recoverable works, etc.) policy applies to any person, group or
- d) Residential tenancy debts – Rent or other amounts owing to Council under residential tenancy agreements (e.g. Council-owned housing), subject to tenancy legislation.
- e) Avdata-managed debts – Charges managed through Avdata's billing system (e.g. airport landing fees, water standpipe usage and wash-down facility fees) that become overdue.

All Council departments and officers involved in billing and debt recovery must adhere to this policy.

COUNCIL POLICY



3. Definitions

Council	Maranoa Regional Council
Sundry Debt	Any debt owed to Council other than Rates & Charges
1st Reminder Letter	Letter attaching copy of outstanding Tax Invoice and advising debtor that account is overdue. Allowing an additional five (5) business days from the date of the letter to make payment or enter into an approved payment arrangement with Council.
Demand Letter	Letter advising debtor that account remains overdue and allowing an additional five (5) business days from the date of the letter to make payment or enter into an approved payment arrangement with Council or the account will be placed on Stop Credit and Council may refer their account to Council's Debt Recovery Agency to commence debt collection proceedings
Final Demand Letter	Letter advising debtor that account remains overdue and allowing an additional five (5) business days from date of letter to make payment or enter into an approved payment arrangement with Council. The letter will also state that the account is on Stop Credit and Council may refer their account to Council's Debt Recovery Agency to commence debt collection proceedings.
Payment Arrangement Acknowledgement Letter	Letter acknowledging request from debtor to enter into a payment arrangement.
Payment Arrangement Options Form	Form is sent to debtor with payment arrangement acknowledgement letter for the debtor to complete and return to Accounts Processing within five (5) business days.
Payment Arrangement Acceptance Letter	Letter sent to debtor advising that payment arrangement submitted has been accepted with confirmation of details regarding payments.
Payment Arrangement Default Letter	Letter sent to debtor advising that the payment arrangement that was accepted by Council has not been adhered to by them. They must contact Council to make arrangements within five (5) business days).

4. Statement

Maranoa Regional Council is committed to diligently pursuing all outstanding debts in a manner that is fair, ethical and compliant with relevant laws. In applying this policy, Council will be guided by the following principles

- Responsibility and transparency:** Council has a responsibility to recover monies owing in a timely manner to fund services and maintain cash flow. It will make clear to debtors their obligations and the steps Council will take to recover overdue amounts.
- Consistency and equity:** All debtors will be treated fairly and consistently under this policy, with like cases handled in like manner and without favour.
- Efficiency and cost-effectiveness:** Recovery processes will be designed to be simple, clear and cost-effective, aiming to minimise the level of outstanding debt while avoiding unnecessary administrative burden.
- Flexibility for hardship:** Council will show due respect and compassion to those experiencing genuine financial hardship. Debtors who demonstrate sincere willingness to pay down their debts will be given reasonable opportunity (such as payment arrangements or deferred arrangements) to rectify their debt.
- Accountability and good governance:** Recovery actions will comply with all legal requirements and Council policies. Appropriate approvals will be obtained for significant enforcement actions or write-offs to ensure oversight, while delegated authority is used to manage routine matters efficiently.

COUNCIL POLICY



5. Policy

5.1. Rates and Charges

Rates and charges are levied under the authority of the *Local Government Act 2009* and become overdue if not paid by the day after the due date on the rate. Council will impose on overdue rates and charges, interest at the rate adopted by Council each financial year in accordance with section 133 of the *Local Government Regulation 2012*. Interest accrues on a daily basis on all overdue rates and charges, until the overdue amount is paid in full.

Recovery actions for overdue rates and charges will typically proceed in stages:

- a) **Reminder Notices:** If rates remain unpaid 14 days after the due date (and no approved payment arrangement is in place), Council will issue a First Reminder Letter. If the account is still not settled by the end of this extension, a Second Reminder or Final Notice will be sent, typically by domestic tracking post, giving a further grace period (e.g. another 14 days) to pay or arrange payment. The final notice will warn that failure to respond will result in further recovery action.
- b) **Payment Arrangements:** Council encourages any ratepayer unable to pay by the due date to contact Council to discuss a payment arrangement as early as possible. Where appropriate, staff (under delegated authority) may approve a periodic payment arrangement to clear the rates debt over an agreed timeframe. Such arrangements should generally ensure the debt is cleared within the current billing period or a reasonable period and may require an initial payment. Interest will continue to accrue during the arrangement unless Council grants a concession or remission as per its hardship provisions (which can include interest relief in extenuating circumstances). If a ratepayer with an arrangement fails to meet the agreed payments, Council may issue a default letter (giving 7 days to catch up) or may issue a cancellation letter (advising that the arrangement has been cancelled) depending on payment circumstances. Once a payment arrangement has been cancelled, recommencement of debt recovery action will apply.
- c) **External Collection Agency Referral:** If the overdue rates remain unpaid after Council's final notice period has expired, Council may refer the debt to an external debt recovery agent. At this stage, the debt collection agency (or Council's solicitors engaged via the agency) will typically issue a formal letter of demand to the ratepayer on Council's behalf. This demand will usually set a final deadline (e.g. 14 days) for payment or arrangement and advise that legal action may commence if not resolved.
- d) **Sale of Land for Rate Arrears:** In cases of long-standing rate arrears, Council will use the remedies available under the Local Government Act and Regulation to recover unpaid rates by selling the property. If rates or charges on a property remain unpaid for the period specified in legislation (currently 3 years for most properties), Council may begin the statutory procedure to recover the overdue rates through sale of the land. Affected ratepayers are given final warning of the impending sale and ample opportunity to pay the arrears to avoid losing their property.

Throughout the recovery process for rates and charges, Council staff will remain mindful of ratepayers' rights and circumstances. Council will comply with all relevant provisions of the *Local Government Act 2009* and *Local Government Regulation 2012* governing rate recovery, interest, legal proceedings and sale of land. At any point, if a ratepayer facing genuine hardship comes forward, Council may consider hardship concessions or alternative arrangements in line with Council's Hardship Policy or the delegated authority of the CEO under LGA 2009 to grant relief (e.g. deferment of due date, waiving of interest) on a case-by-case basis.

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5.2. Utility (Natural Gas) Charges

Council operates a reticulated natural gas supply for which it levies utility charges on customers. Unpaid gas charges will be recovered using a firm but fair process that includes early intervention and the option of service disconnection for non-payment, in accordance with relevant energy legislation (e.g. *Gas Supply Act 2003 (Qld)* and *National Energy Retail Law (Qld)*) and consumer protection guidelines.

Key steps for overdue gas accounts are:

- a) **Initial Reminder:** Once the due date for a gas account has passed without full payment (and no payment arrangement in place), Council will issue a First Reminder Letter to the customer. This notice gives the debtor a short grace period (e.g. 7 days from the letter date) to pay the outstanding gas charges in full or to contact Council to enter an acceptable payment arrangement.
- b) **Disconnection Warning:** If the account remains unpaid after the first reminder period, Council will issue a Disconnection Notice (often called a second reminder or final notice for utilities) to the debtor. This letter usually allows another 7 day period for payment or arrangement and specifically informs the customer of the scheduled disconnection date if the overdue amount is not paid. Council will make reasonable attempts to contact the customer (e.g. via telephone or SMS) during this warning period to advise of the impending disconnection and to encourage payment or negotiation of a payment arrangement. *(Note: Council will also consider any obligations under the Home Energy Emergency Assistance Scheme or similar programs and will not disconnect certain vulnerable customers without complying with applicable guidelines.)*
- c) **Service Disconnection:** If the required payment is still not received by the expiration of the disconnection warning period, Council will proceed to disconnect the natural gas supply to the property for non-payment. The disconnection notice will outline the steps the customer must take to have service reconnected. Reconnection will only occur after the customer has paid all outstanding charges in full, including the overdue gas charges and any applicable disconnection/reconnection fees. (If a payment arrangement is agreed upon instead of full payment, Council may at its discretion reconnect once a substantial initial payment is made and the arrangement is formalised.)
- d) **Final Account and Further Recovery:** After disconnection, the customer will be issued a Final Natural Gas Account (a closing bill) that itemises all charges up to the disconnection date, including any fees or penalties. The customer will typically have 30 days from issue of the final account to pay the amount due. If the final account remains unpaid after this period (with no arrangement made), Council will send a Final Demand Letter to the debtor reminding them of the debt and cautioning that the matter may be referred to Council's debt collection agency or legal recovery if not resolved promptly. After a short additional grace period (e.g. 7 days from the final demand), Council may refer the debt to its Debt Recovery Agent for collection. The external agent will then issue a written demand for payment and, if necessary, recommend legal action to Council for recovery of the outstanding utility charges.
- e) **Denial of New Connections:** A debtor who has had their gas supply disconnected for non-payment will not be permitted to open a new gas account or connect gas at another property in the Council's network until their previous debt is cleared. If a customer with an outstanding gas debt (even one that was written off as uncollectable) requests a gas connection at a new address, they will be required to pay the full amount of any past unpaid charges before the new connection is approved.

Throughout the utility debt recovery process, Council will have regard to any applicable energy industry regulations and consumer protection legislation. Council's actions (including disconnection) will be undertaken in compliance with the *Gas Supply Act 2003 (Qld)* and the *National Energy Retail Law (Qld)* where applicable, as well as the Australian Competition and Consumer Commission (ACCC) Debt Collection Guideline to ensure ethical conduct. Customers facing genuine financial difficulty with utility bills are encouraged to contact Council

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to discuss their circumstances; Council may offer extensions, payment arrangements, or information on State government concession programs as appropriate in line with the hardship principles of this policy.

5.3. Sundry and General Debtors

"Sundry debts" refer to all other amounts owing to Council that are not rates or utility charges – for example, fees for services or facilities, permits and licenses, commercial contracts, recoverable works charges, infringements, rents for non-residential agreements, or any other general accounts receivable. These debts are typically recorded via Council invoices with specified payment terms (often 30 days from invoice date, unless stated otherwise). Council will manage sundry debtor accounts to ensure timely collection and will pursue overdue amounts systematically while maintaining good customer relationships and allowing flexibility where warranted.

The recovery process for sundry debts is as follows:

- a) **Invoices and Credit Terms:** Council will issue an invoice or statement for all sundry charges, with clear payment due dates and acceptable payment methods. By accepting Council services or entering agreements, debtors are expected to pay invoices by the due date and organise their affairs to meet their obligations in a timely way. In some cases, Council may require upfront payment or a bond/deposit (for example, if the debtor has a poor credit history or no established account with Council). Where credit is extended (allowing payment after service delivery), it is done so in line with Council's Granting of Credit Policy and with an understanding that overdue accounts will be actively managed under this policy.
- b) **Initial Overdue Reminder:** If a sundry debtor fails to pay by the invoice due date, Council will generally issue a 1st Reminder Notice soon after the account becomes overdue. This first reminder is typically a polite notice attaching a copy of the outstanding invoice and advising the debtor that payment is now overdue. It will give a short extension (e.g. 5 business days from the letter) for the debtor to settle the account or to contact Council to discuss payment arrangements.
- c) **Final Reminder / Demand:** If the debt remains unpaid after the first reminder period, Council will send a Demand Letter to the debtor. This letter advises that the account is seriously overdue and gives another 5–7 business days to make payment or enter into an approved payment arrangement with Council. The correspondence will clearly state that failure to respond will result in further recovery action, such as referral to a debt collection agency or legal proceedings. **Stop-Credit:** Once the final demand is issued, Council will place the debtor on "stop credit," meaning no further goods, services or credit will be provided to the debtor until the outstanding amount is paid or an arrangement is in place.
- d) **External Recovery Action:** If, after the final notice deadline passes, the debt remains unpaid (and the debtor has not made acceptable arrangements), Council will escalate the matter externally. The account may be referred to Council's debt collection agency or solicitor for further action. The debtor will incur any additional costs associated with this collection process if allowed by law or contract. Council will suspend further direct communication with the debtor once an account is handed over, to avoid confusion; the debtor will liaise with the collection agency regarding payment.
- e) **Legal Proceedings:** For sundry debts that remain unpaid even after debt collection efforts, Council may proceed to legal recovery through the courts. This step is generally reserved for substantial debts or where other methods have failed. Factors such as the amount owing, the debtor's capacity to pay, and the likelihood of successful recovery will be considered before commencing litigation. Council may initiate legal action (e.g. a claim in the Magistrates Court or QCAT for smaller debts) upon the recommendation of its debt collection agency or the approval of the Chief Financial Officer.
- f) **Debts Deemed Unrecoverable (Write-off):** At any point, if a sundry debt is assessed as uneconomical to pursue or legally unenforceable, it may be classified as a doubtful debt and eventually written off (see

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"Delegations and Write-Offs" below for criteria and authorisations). Even if a debt is written off for accounting purposes, the Council reserves the right to reinstate the debt and seek recovery if the circumstances change.

Throughout the sundry debt recovery process, Council staff will adhere to the ACCC Debt Collection Guidelines (which emphasise ethical practices and avoidance of harassment or coercion) and the Privacy Act/Information Privacy Act regarding debtor information. Council will also ensure compliance with any specific legislative provisions governing certain types of sundry debt (for instance, fines might have prescribed processes under other legislation).

Debtors are encouraged to communicate with Council if they anticipate difficulty in paying, as Council is willing to negotiate reasonable repayment arrangements to avoid the need for enforcement. Once an agreeable payment arrangement is in place and being met, further recovery actions will be suspended. If a debtor defaults on a payment arrangement without explanation, Council will typically issue a default notice (giving a short period to catch up) and if unmet, cancel the arrangement and proceed with the next recovery step (e.g. referral to collection).

5.4. Residential Tenancy Debts

Where the debt owed to Council arises from a Residential Tenancy, recovery will be handled in accordance with this policy in addition to the requirements of the residential tenancy legislation. Council acknowledges that the *Residential Tenancies and Rooming Accommodation Act 2008* (Qld) (and associated regulations) govern the landlord-tenant relationship. If any provision of this Debt Recovery Policy conflicts with the residential tenancy laws, the statutory tenancy provisions will take precedence.

Former tenants with outstanding rental debts may be ineligible for future tenancy with Council until the debt is paid. This policy's hardship considerations also apply – Council may agree to a repayment arrangement for a tenant in arrears to avoid eviction, or for a former tenant to gradually pay off a debt, if the tenant actively engages and demonstrates genuine effort. All debt recovery actions in this area will be carried out in compliance with the *Residential Tenancies and Rooming Accommodation Act 2008* and associated regulations, ensuring tenants' rights (such as proper notice and dispute resolution) are upheld.

5.5. Avdata-Managed Facility Debts

Council utilises Avdata Australia for automated billing of certain facility usage, notably Council-owned airports (landing fees and airport usage charges), water standpipes, and wash-down bay facilities. Under this arrangement, Avdata issues invoices to users and collects payments on Council's behalf for these services.

The following policy applies to debts arising from Avdata-managed accounts:

- a) **Avdata Billing Service:** Avdata will invoice facility users directly for charges incurred (e.g. aircraft landing fees, kilolitres of water from a standpipe, etc.) and provide payment avenues. Avdata monitors payments and sends its own reminders to users. Typically, Avdata will pursue the account for up to 90 days from the invoice date. During this period, the debt remains Avdata's responsibility to manage (as Council's billing agent) and they will attempt to collect the fees.
- b) **Transfer to Council at 60 Days:** If an Avdata-issued invoice remains unpaid beyond 60 days, the outstanding debt is referred back to Council as the asset owner. Council will then integrate the debt into its sundry debt recovery process at the External Recovery Action stage.

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5.6. Delegations and Write-Off Authority

Council recognises the need to balance operational efficiency with appropriate governance oversight in the debt recovery process. Certain recovery actions and decisions – particularly the write-off of debts deemed unrecoverable – are subject to financial delegation limits. The following delegations are established (in accordance with section 257 of the Local Government Act 2009 and Council's financial management practices) for approving recovery actions or writing off bad debts:

- a) **Routine Recovery Actions:** Council officers are authorised to carry out the routine steps of debt recovery (issuing reminder letters, contacting debtors, making payment arrangements, referring matters to collection agents) as outlined in this policy without needing case-by-case approval, provided they adhere to the policy and any relevant procedures. The Chief Executive Officer (CEO) delegates day-to-day administration of debt recovery to the respective responsible officers (e.g. Rates and Utility Billing Officer for rates/gas, Accounts Receivable Officer for sundry debts) under the oversight of the Chief Financial Officer (CFO) or Director.
- b) **Payment Arrangements Approval:** The CEO (or delegate) has authority to approve payment arrangements proposed by debtors to clear outstanding amounts. This delegation allows staff to quickly implement repayment arrangements for most debts. All arrangements must be documented and monitored, and if a debtor defaults on an arrangement, staff should escalate the matter in line with the policy (with authority to cancel arrangements and resume recovery after giving notice).
- c) **Authority to Commence Legal Action:** The Chief Executive Officer and his/her delegates (e.g. CFO, or Director, as specified in Council's delegations register) are authorised to initiate legal recovery proceedings for debts.
- d) **Write-Off of Bad Debts:** When debts are assessed to be unrecoverable despite exhaustive efforts (for reasons such as the debtor's insolvency, death, inability to locate, expiration of statutory limitation period, or disproportionate cost of recovery), they may be written off from Council's accounts. Only authorised officers may approve write-offs, up to defined limits, as contained within the Financial Delegations Register. The following write-off authority limits apply (per debtor, per debt) in line with best practice in Queensland councils:
 - o The Chief Executive Officer (or delegate) is delegated authority to write off amounts up to \$10,000 per debtor.
 - o Debts greater than \$10,000 per debtor can only be written off by Council resolution. In such cases, a report will be presented to Council detailing the debt and the reasons it is considered unrecoverable, and Council may resolve to write off the debt (in full or part) or direct further action.

These limits ensure that routine small write-offs (for example, minor balances or cases where the debtor cannot be found) can be handled administratively, whereas significant financial losses are given due consideration by the elected Council. It is noted that writing off a debt does not extinguish the debt legally or prevent Council from re-attempting recovery in the future if circumstances change.

- e) **Interest and Penalty Remissions:** The CEO (under LGA 2009 s257 delegation) or a delegated officer may approve the remission (waiver) of accrued interest or other penalty charges on outstanding debts in certain justified cases, such as approved financial hardship situations or administrative errors.
- f) **All delegations** mentioned in this section are formalised through Council's Register of Delegations (administrative and financial). The CEO may sub-delegate powers to appropriate staff in writing, consistent with the Local Government Act. Council may review these delegation thresholds from time to time to ensure they remain appropriate.

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- g) **Refunds:** Refunds can be applied for by submitting the prescribed form, however if it is found that there is an outstanding debt owed by the same debtor, a refund must not be provided until all of the outstanding debt is paid in full, unless otherwise approved by an authorised officer.

6. Related Policies and Legislation

- Queensland Local Government Act 2009
- Queensland Local Government Regulation 2012
- Residential Tenancies and Rooming Accommodation Act 2008
- Residential Tenancies and Rooming Accommodation Regulation 2009
- Gas Supply Act 2003 (Qld)
- National Energy Retail Law (Qld) Act 2014
- Fire and Emergency Services Act 1990
- Australian Competition and Consumer Commission Debt Collection Guidelines
- Privacy Act 1988
- Queensland Information Privacy Act 2009
- Revenue Policy 2025/26
- Revenue Statement 2025/26
- Rates and Utilities Hardship Policy

OFFICER REPORT

Meeting: Special Budget 19 June 2025

Date: 29 May 2025

Item Number: 3.17

File Number: D25/52812

SUBJECT HEADING: Significant Business Activities and the Code of Competitive Conduct 2025/26

Classification: Open Access

Officer's Title: Chief Financial Officer

Executive Summary:

The purpose of this report is to seek Council's adoption of the identified business activities that will be conducted by Council during the 2025/26 financial year and represents the Code of Competitive Conduct assessment prescribed under the *Local Government Act 2009* and *Local Government Regulation 2012* applicable to Maranoa Regional Council.

Officer's Recommendation:

That Council:

1. Notes that for the 2025/26 financial year, Council will not conduct any significant business activity.
2. Resolves for the 2025/26 financial year that under Section 47(8) of the Local Government Act 2009 the code of competitive conduct will not apply to the following business activities of Council for the reasoning that the business activities are both below the prescribed thresholds and are primarily conducted as a non-competitive community service and the costs of applying competition reforms to these activities outweigh any realisable benefits:
 - Building certifying activity;
 - Quarry operations;
 - Saleyards operations;
 - Waste management;
 - Airport operations;
 - Water and sewerage services;
 - Gas operations; and
 - Cemetery services.

Context:

Council must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Legislation, Local Laws, State Policies & Other Regulatory Requirements:

Local Government Act 2009, S47 Code of competitive conduct

- (1) *This section is about the code of competitive conduct.*
- (2) The **code of competitive conduct** is the code of competitive conduct prescribed under a regulation.
- (3) A local government must apply the code of competitive conduct to the conduct of the following business activities of the local government—
- (a) a building certifying activity;
 - (b) a roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement.
- (4) A **building certifying activity** is a business activity that—
- (a) involves performing building certifying functions (within the meaning of the [Building Act, section 10](#)); and
 - (b) is prescribed under a regulation.
- (5) A **roads activity** is a business activity (other than a business activity prescribed under a regulation) that involves—
- (a) constructing or maintaining a State-controlled road, that the State put out to competitive tender; or
 - (b) submitting a competitive tender in relation to—
 - (i) constructing or maintaining a road in the local government area, that the local government put out to competitive tender; or
 - (ii) constructing or maintaining a road in another local government area, that the other local government put out to competitive tender.
- (6) The local government must start to apply the code of competitive conduct—
- (a) for a building certifying activity—from the start of the financial year after the financial year in which the building certifying activity is first conducted; or
 - (b) for a roads activity—from when the roads activity is first conducted.
- (7) A local government must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.
- (8) If the local government decides not to apply the code of competitive conduct to the business activity, the resolution must state reasons for not doing so.
- (9) Subsection (7) does not prevent the local government from applying the code of competitive conduct to any other business activities.

Local Government Regulation 2012 Section 38 Building certifying activity—Act, s 47(4)(b)

Maranoa Regional Council is not listed as a local government prescribed for Section 47(4)(b) of the Act.

Local Government Regulation 2012 Section 39 Prescribed business activities—Act, s 47(7)

- (1) A business activity is prescribed for section 47(7) of the Act for a financial year if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.
- (2) The amount of **current expenditure** for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year—
- (a) operational costs;

- (b) administrative and overhead costs;
- (c) cost of resources;
- (d) depreciation

BUILDING ACT 1975 - SECT 10

What is a building certifying function

10 What is a [building certifying function](#)

A "building certifying function" is doing any of the following—

- (a) carrying out building assessment work, other than a part of building assessment work that, under section 46, a referral agency may carry out;
- (b) the giving of a certificate (a "compliance certificate") in the approved form that, other than for aspects of building assessment work that under section 46 must be assessed by a referral agency, states [building work complies](#) with the building assessment provisions;
- (c) for a building development approval—inspecting the [building work](#) to decide whether to certify the work;
- (d) for [building work](#) for a single detached class 1a building or a class 10 building or structure, the giving of—
 - (i) a certificate in the approved form for the stage of the [building work](#) that is after excavation of foundation material and before the footings for the building are laid; and
 - (ii) a certificate (a "final inspection certificate") in the approved form for the final stage of the [building work](#);
- (e) the giving of a certificate of classification for a building or structure of another class.

Council Policies or Asset Management Plans:

N/A

This Financial Year's Budget:

No budget impact

Impact on Other Individuals or Interested Parties:

Other businesses that may provide similar or equivalent services.

Risks:

Risk	Description of likelihood & consequences
Each year Council is required to decide, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation	The consequence of not applying the code of competitive conduct to the business activities prescribed, would result in non-compliance with a legislative requirement under the <i>Local Government Act 2009</i> and <i>Local Government Regulation 2012</i> .

Advice to Council:

An assessment of business activities in the financial year ending immediately before the current financial year, against the threshold for significant business activities for 2025-26 indicates that there is no business activity that meets the criteria for being a significant business activity.

Recommendation:

That Council:

- 1 Notes that for the 2025/26 financial year, Council will not conduct any significant business activity.
- 2 Resolves for the 2025/26 financial year that under Section 47(8) of the *Local Government Act 2009* the code of competitive conduct will not apply to the following business activities of Council for the reasoning that the business activities are both below the prescribed thresholds and are primarily conducted as a non-competitive community service and the costs of applying competition reforms to these activities outweigh any realisable benefits:
 - Building certifying activity;
 - Quarry operations;
 - Saleyards operations;
 - Waste management;
 - Airport operations;
 - Water and sewerage services;
 - Gas operations; and
 - Cemetery services.

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.7 Transparent government

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services