



Longreach Regional Council

Ifracombe Isisford Longreach Yaraka

2023/24 Budget Booklet

TABLE OF CONTENTS

- 1. Mayor’s Budget Statement 3
- 2. Budgeted Financial Statements..... 4
- 3. Budget By Program..... 7
- 4. Long-Term Financial Forecasts and Financial Sustainability..... 8
- 5. Revenue Policy 11
- 6. Revenue Statement..... 14
- 7. Debt Recovery Policy..... 35
- 8. Investment Policy..... 37
- 9. Debt Policy..... 38

1. Mayor's Budget Statement

I'm honoured to present my fourth budget as Mayor, a responsibility I take seriously. It's the result of months of hard work and collaboration from our dedicated Councillors and staff. I want to express my gratitude to everyone who contributed to its preparation.

I'm thrilled to share that we anticipate a net surplus of \$408,000 for this budget. This reflects our careful financial management and commitment to responsible spending.

This budget includes funding for several important initiatives that will improve our community's infrastructure and services. Our top priority is water security. To ensure a reliable and resilient water supply, we have allocated funds to raise the town weirs on the Thomson River in Longreach. By increasing the height of the weirs by one metre, we'll expand our water storage capacity by an impressive 28 percent. This project will start with designing, obtaining approvals, and preliminary work, all of which have been allocated funds in this budget.

In addition to water security, we're also focused on enhancing our information technology systems and strengthening cybersecurity. As technology advances, it's crucial for us to keep up and leverage its potential to improve efficiency and deliver better services to our community. This budget includes a significant investment in upgrading our IT systems and processes. This empowers our dedicated team to work smarter and more effectively for the benefit of all residents.

While making these important investments and improvements, we've been mindful of the impact on our residents' finances. We've managed to keep the average increase in rates, levies, and charges to just 3.2%, well below the inflation rate. We remain committed to supporting our pensioners and have implemented increased pensioner concessions to minimise the impact of the rate increase on this key group within our community.

The budget also highlights our commitment to delivering essential operational services valued at \$50.8 million. This ensures that crucial services are maintained at a high standard. Furthermore, we've allocated \$12.4 million to our capital works program, enabling us to undertake important projects that will improve community amenity.

Alongside the budget, we've adopted a new Corporate Plan. This plan serves as a strategic guide for our organisation, outlining our aspirations and strategic directions for the next five years. It ensures that we work with focus to meet goals and aspirations for our community. While primarily guiding our internal operations, the plan will also result in enhanced community engagement as we develop and implement specific strategies over the next five years.

We've faced challenges, but through careful financial management and our dedication to the community, we have achieved a stable financial position. This budget is a testament to our commitment to responsible decision-making on behalf of our community.

I am proud to commend it to you.

Cr Tony Rayner – Mayor, Longreach Regional Council

2. Budgeted Financial Statements

Longreach Regional Council

2023/24 Budget

Budgeted Statement of Financial Performance

	FY24 budget \$'000	FY25 forecast \$'000	FY26 forecast \$'000
Revenue			
Rates, levies and charges	13,383	13,901	14,448
less Discounts and rebates	(1,232)	(1,281)	(1,333)
Net rates levies and charges	12,151	12,620	13,115
Fees and charges	2,595	2,680	2,755
Recoverable works income	5,059	5,110	5,237
Other revenue	1,104	1,228	1,291
Operating grants, subsidies and contributions	24,218	25,498	26,028
Capital grants, subsidies and income	5,479	5,098	5,200
Profit on sale of assets	640	250	250
Total revenue	51,245	52,484	53,876
Expenses			
Employee expenses	17,283	18,082	18,913
Materials and services	24,596	24,515	25,128
Finance expenses	650	588	524
Depreciation	8,309	8,516	8,633
Total expenses	50,838	51,702	53,198
Net surplus or (deficit)	408	782	678
Operating deficit			
Net surplus/(deficit)	408	782	678
less capital grants and income	(6,119)	(5,348)	(5,450)
Operating deficit	(5,711)	(4,566)	(4,772)

Note: Total rates, levies and charges (excluding discounts and rebates) levied for the 2023/24 financial year have increased by 3.2% from the 2022/23 anticipated result.

Longreach Regional Council
2023/24 Budget
Budgeted Statement of Financial Position

	FY24 budget	FY25 forecast	FY26 forecast
	\$'000	\$'000	\$'000
Current assets			
Cash and cash equivalents	20,616	20,770	20,797
Current trade and other receivables	1,490	1,555	1,607
Inventories	593	593	593
Non-current assets			
Trade and other receivables	10,433	9,766	9,071
Property, plant and equipment	347,541	350,505	353,553
Total assets	380,673	383,189	385,621
Current liabilities			
Trade and other payables	2,066	2,067	2,119
Current borrowings	1,357	1,421	1,305
Current provisions	3,252	3,349	3,450
Non-current liabilities			
Borrowings	12,411	10,990	9,685
Provisions	3,833	3,841	3,849
Total liabilities	22,918	21,668	20,408
Net community assets	357,755	361,521	365,213
Community equity			
Asset revaluation reserve	153,050	156,034	159,048
Retained surplus	204,705	205,488	206,166
Total community equity	357,755	361,521	365,213

Longreach Regional Council
2023/24 Budget
Budgeted Statement of Cash Flows

	FY24 budget	FY25 forecast	FY26 forecast
	\$'000	\$'000	\$'000
Cash flows from operating activities			
Receipts from ratepayers and customers	22,929	22,266	23,051
Receipts from grants	25,903	25,472	26,018
Payments to suppliers and employees	(45,757)	(42,521)	(43,910)
Interest paid	(620)	(558)	(494)
Net cash inflow/(outflow) from operating activities	2,456	4,659	4,666
Cash flows from Investing activities			
Receipts from capital grants	5,479	5,098	5,200
Receipts from sale of assets	640	250	250
Payments for capital expenditure	(12,375)	(8,497)	(8,667)
Net cash inflow/(outflow) from investing activities	(6,256)	(3,149)	(3,217)
Cash flows from financing activities			
Loan repayments	(1,295)	(1,357)	(1,422)
Net cash outflows from financing activities	(1,295)	(1,357)	(1,422)
Net cash inflow/(outflow)	(5,096)	154	27
Opening cash balance	25,712	20,616	20,770
Closing cash balance	20,616	20,770	20,797

Longreach Regional Council
2023/24 Budget
Budgeted Statement of Changes in Equity

	FY24 budget	FY25 forecast	FY26 forecast
	\$'000	\$'000	\$'000
Accumulated surplus			
Opening balance	204,297	204,705	205,488
Recognise land sold in prior years	-	-	-
Net profit or (loss)	408	782	678
Closing accumulated surplus	204,705	205,488	206,166
Asset revaluation reserve			
Opening balance	150,095	153,049	156,034
Other comprehensive income	2,955	2,984	3,014
Closing asset revaluation reserve	153,050	156,034	159,047
Total community equity	357,755	361,521	365,213

3. Budget By Program

Longreach Regional Council 2023/24 Budget Budgeted Program Revenue and Expenditure

	Operating		Capital		Total
	Revenue \$'000	Expenditure \$'000	Revenue \$'000	Expenditure \$'000	Expenditure \$'000
OUR SERVICES					
Infrastructure administration	106	961	-	-	961
Fleet management	368	(519)	500	2,889	2,370
Depot and airstrips	-	416	-	-	416
Roads, streets and stormwater	605	7,054	2,711	3,383	10,437
Contract works	4,984	4,129	-	-	4,129
2022 NDRA Event	11,000	11,000	-	-	11,000
Water	3,323	3,241	600	1,990	5,231
Sewerage	1,670	803	-	-	803
Waste management	1,041	830	-	-	830
TOTAL OUR SERVICES	23,097	27,917	3,811	8,262	36,179
OUR COMMUNITY					
Child Care	2,390	2,718	-	-	2,718
Community administration	-	644	-	-	644
Council housing	74	231	-	650	881
Libraries	4	193	410	820	1,013
Community development and events	-	540	-	-	540
Donations and sponsorship	-	162	-	-	162
Community centres and halls	35	365	-	-	365
Cemeteries	130	358	-	-	358
RADF	28	38	-	-	38
Local laws	321	1,367	20	30	1,397
Public conveniences	8	243	-	-	243
Showgrounds and sporting facilities	90	701	1,463	1,570	2,271
Swimming pools	8	1,186	-	31	1,217
Parks and gardens	79	2,578	115	115	2,693
Health and environmental services	13	78	-	-	78
TOTAL OUR COMMUNITIES	3,179	11,402	2,008	3,216	14,618
OUR FINANCES					
Rates	5,626	140	-	-	140
Finance	11,817	1,600	-	550	2,150
Asset Management	-	348	-	-	348
Insurance	-	691	-	-	691
LWDEFS	475	398	-	-	398
Corporate administration	-	738	-	-	738
Innovation and Business Improvement	-	2,468	-	-	2,468
Land, leased out assets and commercial businesses	32	295	179	150	445
Saleyards	546	563	-	-	563
TOTAL OUR FINANCES	18,495	7,242	179	700	7,942
OUR LEADERSHIP					
Elected member expenses	-	670	-	-	670
Governance	-	876	-	-	876
Human resources	-	1,418	-	-	1,418
Disaster management and regional coordination	156	176	120	197	373
TOTAL OUR LEADERSHIP	156	3,139	120	197	3,336
OUR ECONOMY					
Economic development	-	142	-	-	142
Development services	60	156	-	-	156
Tourism, museums and VIC	140	840	-	-	840
TOTAL OUR ECONOMY	200	1,138	-	-	1,138
TOTAL COUNCIL	45,127	50,838	6,118	12,375	63,213

4. Long-Term Financial Forecasts and Financial Sustainability

Longreach Regional Council

2023/24 Budget

Budgeted Statement of Financial Performance

	FY24 budget	FY25 forecast	FY26 forecast	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue										
Rates, levies and charges	12,151	12,620	13,115	13,629	14,164	14,721	15,300	15,902	16,529	17,182
Fees and charges	2,595	2,680	2,755	2,832	2,911	2,992	3,075	3,161	3,250	3,340
Recoverable works income	5,059	5,110	5,237	5,368	5,502	5,640	5,781	5,926	6,074	6,226
Other revenue	1,104	1,228	1,291	1,305	1,277	1,451	1,611	1,746	1,734	1,716
Operating grants, subsidies and contributions	24,218	25,498	26,028	26,575	27,139	27,721	28,322	28,942	29,582	30,242
Capital grants, subsidies and income	5,479	5,098	5,200	5,304	5,410	5,518	5,629	6,641	7,674	8,728
Profit on sale of assets	640	250	250	250	250	250	250	250	250	250
Total revenue	51,245	52,484	53,876	55,263	56,654	58,293	59,968	62,568	65,093	67,683
Expenses										
Employee expenses	17,283	18,082	18,913	19,591	20,095	20,611	21,141	21,684	22,241	22,812
Materials and services	24,596	24,515	25,128	25,602	26,242	26,898	27,570	28,260	28,966	29,690
Finance expenses	650	588	524	460	403	344	293	257	220	183
Depreciation	8,309	8,516	8,633	8,756	8,885	9,019	9,160	9,318	9,499	9,701
Total expenses	50,838	51,702	53,198	54,408	55,624	56,872	58,164	59,520	60,926	62,386
Net surplus or (deficit)	408	782	678	855	1,030	1,421	1,804	3,049	4,167	5,297
Operating deficit										
Net surplus/(deficit)	408	782	678	855	1,030	1,421	1,804	3,049	4,167	5,297
less capital grants and income	(6,119)	(5,348)	(5,450)	(5,554)	(5,660)	(5,768)	(5,879)	(6,891)	(7,924)	(8,978)
Operating deficit	(5,711)	(4,566)	(4,772)	(4,699)	(4,630)	(4,348)	(4,075)	(3,843)	(3,758)	(3,681)

Financial sustainability metrics

Sustainability metric	Target	FY24 budget	FY25 forecast	FY26 forecast	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast
Operating surplus ratio	0%-10%	(13%)	(10%)	(10%)	(9%)	(9%)	(8%)	(8%)	(7%)	(7%)	(6%)
Asset sustainability ratio	>90%	149%	100%	100%	101%	101%	102%	102%	119%	135%	150%
Net financial liabilities ratio	<60%	0%	(3%)	(5%)	(8%)	(11%)	(15%)	(19%)	(22%)	(25%)	(25%)

Longreach Regional Council
2023/24 Budget
Budgeted Statement of Financial Position

	FY24 budget	FY25 forecast	FY26 forecast	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	20,616	20,770	20,797	21,086	21,562	22,364	23,990	25,342	26,269	26,862
Current trade and other receivables	1,490	1,555	1,607	1,660	1,713	1,773	1,833	1,895	1,956	1,102
Inventories	593	593	593	593	593	593	593	593	593	593
Non-current assets										
Trade and other receivables	10,433	9,766	9,071	8,347	7,593	6,808	5,990	5,138	4,251	4,251
Property, plant and equipment	347,541	350,505	353,553	356,681	359,888	363,171	366,529	371,448	377,939	386,015
Total assets	380,673	383,189	385,621	388,368	391,349	394,709	398,935	404,416	411,008	418,824
Current liabilities										
Trade and other payables	2,066	2,067	2,119	2,160	2,208	2,269	2,326	2,384	2,437	2,505
Current borrowings	1,357	1,421	1,305	1,287	1,346	893	920	957	914	950
Current provisions	3,252	3,349	3,450	3,553	3,660	3,770	3,883	3,999	4,119	4,243
Non-current liabilities										
Borrowings	12,411	10,990	9,685	8,398	7,052	6,159	5,239	4,283	3,369	2,419
Provisions	3,833	3,841	3,849	3,858	3,866	3,875	3,885	3,894	3,904	3,914
Total liabilities	22,918	21,668	20,408	19,256	18,132	16,967	16,253	15,517	14,743	14,030
Net community assets	357,755	361,521	365,213	369,112	373,216	377,742	382,682	388,899	396,265	404,793
Community equity										
Asset revaluation reserve	153,050	156,034	159,048	162,092	165,166	168,271	171,408	174,575	177,775	181,006
Retained surplus	204,705	205,488	206,166	207,020	208,050	209,471	211,275	214,323	218,490	223,787
Total community equity	357,755	361,521	365,213	369,112	373,216	377,742	382,682	388,899	396,265	404,793

**Longreach Regional Council
2023/24 Budget
Budgeted Statement of Cash Flows**

	FY24 budget \$'000	FY25 forecast \$'000	FY26 forecast \$'000	FY27 forecast \$'000	FY28 forecast \$'000	FY29 forecast \$'000	FY30 forecast \$'000	FY31 forecast \$'000	FY32 forecast \$'000	FY33 forecast \$'000
Cash flows from operating activities										
Receipts from ratepayers and customers	22,929	22,266	23,051	23,815	24,565	25,541	26,537	27,537	28,424	29,332
Receipts from grants	25,903	25,472	26,018	26,565	27,130	27,709	28,311	28,930	29,571	30,228
Payments to suppliers and employees	(45,757)	(42,521)	(43,910)	(45,070)	(46,204)	(47,360)	(48,563)	(49,790)	(51,055)	(52,331)
Interest paid	(620)	(558)	(494)	(429)	(372)	(313)	(263)	(227)	(190)	(153)
Net cash inflow/(outflow) from operating activities	2,456	4,659	4,666	4,880	5,119	5,577	6,022	6,450	6,750	7,076
Cash flows from investing activities										
Receipts from capital grants	5,479	5,098	5,200	5,304	5,410	5,518	5,629	6,641	7,674	8,728
Receipts from sale of assets	640	250	250	250	250	250	250	250	250	250
Payments for capital expenditure	(12,375)	(8,497)	(8,667)	(8,840)	(9,017)	(9,197)	(9,381)	(11,069)	(12,790)	(14,546)
Net cash inflow/(outflow) from investing activities	(6,256)	(3,149)	(3,217)	(3,286)	(3,357)	(3,429)	(3,503)	(4,178)	(4,866)	(5,568)
Cash flows from financing activities										
Loan repayments	(1,295)	(1,357)	(1,422)	(1,305)	(1,287)	(1,346)	(893)	(920)	(957)	(914)
Net cash outflows from financing activities	(1,295)	(1,357)	(1,422)	(1,305)	(1,287)	(1,346)	(893)	(920)	(957)	(914)
Net cash inflow/(outflow)	(5,096)	154	27	289	475	802	1,626	1,352	927	593
Opening cash balance	25,712	20,616	20,770	20,797	21,086	21,561	22,363	23,989	25,341	26,268
Closing cash balance	20,616	20,770	20,797	21,086	21,561	22,363	23,989	25,341	26,268	26,862

**Longreach Regional Council
2023/24 Budget
Budgeted Statement of Changes in Equity**

	FY24 budget \$'000	FY25 forecast \$'000	FY26 forecast \$'000	FY27 forecast \$'000	FY28 forecast \$'000	FY29 forecast \$'000	FY30 forecast \$'000	FY31 forecast \$'000	FY32 forecast \$'000	FY33 forecast \$'000
Accumulated surplus										
Opening balance	204,297	204,705	205,488	206,166	207,020	208,050	209,471	211,275	214,323	218,490
Recognise land sold in prior years	-	-	-	-	-	-	-	-	-	-
Net profit or (loss)	408	782	678	855	1,030	1,421	1,804	3,049	4,167	5,297
Closing accumulated surplus	204,705	205,488	206,166	207,020	208,050	209,471	211,275	214,323	218,490	223,787
Asset revaluation reserve										
Opening balance	150,095	153,049	156,034	159,047	162,092	165,166	168,271	171,408	174,575	177,775
Other comprehensive income	2,955	2,984	3,014	3,044	3,074	3,105	3,136	3,168	3,199	3,231
Closing asset revaluation reserve	153,050	156,034	159,047	162,092	165,166	168,271	171,408	174,575	177,775	181,006
Total community equity	357,755	361,521	365,213	369,112	373,216	377,742	382,682	388,899	396,265	404,793

5. Revenue Policy

PURPOSE

This policy sets out how Longreach Regional Council (Council) will levy rates and charges in the 2023/24 financial year.

SCOPE

This policy identifies the principles that Council intends to apply in the preparation and adoption of the 2023/24 budget for:

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

The policy also addresses:

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

LEGISLATION

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

PRINCIPLES

In preparing the Revenue Policy for the 2023/24 financial year, Council considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by the Department of State Development, Infrastructure, Local Government and Planning.

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

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

POLICY STATEMENT

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

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

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

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

When levying the rates and charges, Council will:

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

2. Principles used for granting concessions for rates and charges

In considering the application of concessions, Council will:

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

3. Principles used for recovering overdue rates and charges

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

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

4. Setting of cost-recovery fees

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

5. Infrastructure charges

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

6. Commercial charges

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

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

DELEGATION OF AUTHORITY

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

6. Revenue Statement

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

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

The Revenue Statement outlines the revenue measures adopted by Longreach Regional Council (Council) for the financial year ending 30 June 2024.

For the financial year ending 30 June 2024, Council will make and levy rates and charges including:

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

2. GENERAL RATES RATIONALE

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

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

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

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

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

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

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

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

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

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
1 – Residential (Longreach) <0.4 Ha	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of less than 0.40 Ha, except land included in category 7, 8, 9.	4.7690	\$877
2 – Residential (Longreach) 0.4-1 Ha	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of more than 0.40 Ha but less than 1 Ha, except land included in category 7, 8, 9.	3.4922	\$877
3 – Residential (Longreach) 1 Ha or more	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of more than 1 Ha but less than 5 Ha, except land included in category 7, 8, 9.	3.1335	\$877
4 – Rural Residential (Longreach Adjacent)	Land used or intended for use, in whole or in part, for rural residential purposes outside of but adjacent to Longreach town.	2.9926	\$953
5 – Urban (Ilfracombe)	Land used or intended for use, in whole or in part, for residential purposes within the township of Ilfracombe which is not otherwise categorised.	2.1802	\$509
6 – Urban (Isisford, Emmet, Yaraka)	Land used or intended for use, in whole or in part, for residential purposes within the townships of Isisford, Emmet and Yaraka Town which is not otherwise categorised.	2.9563	\$509
7 – Multi Residential 2 – 4 units (All areas)	Land used, or intended for use, in whole or in part, for multi residential purposes including:- · Multi unit dwellings comprising 2, 3 or 4 flats or units; · Guest houses with 2, 3 or 4 separate accommodation rooms; and · Private hotels with 2, 3 or 4 separate accommodation rooms.	5.7189	\$1,331

DIFFERENTIAL GENERAL RATES

Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
8 – Multi Residential 5-9 (All areas)	Land used, or intended for use, in whole or in part, for multi residential purposes including:- · Multi unit dwellings comprising 5, 6, 7, 8 or 9 flats or units; · Guest houses with 5, 6, 7, 8 or 9 separate accommodation rooms; and · Private hotels with 5, 6, 7, 8, or 9 separate accommodation rooms.	5.7189	\$2,661
9 – Multi Residential 10+ (All areas)	Land used, or intended for use, in whole or in part, for multi residential purposes including:- · Multi unit dwellings comprising 10 or more flats or units; · Guest houses with 10 or more separate accommodation rooms; and · Private hotels with 10 or more separate accommodation rooms.	4.0067	\$6,430
10 – Commercial (Longreach)	Land used or intended for use, in whole or in part, for commercial (including licensed premises without accommodation) purposes within the Longreach township or outside of but adjacent to Longreach town which is not otherwise categorised.	7.7095	\$877
11 – Short Term Accommodation <20 units (Longreach)	Land with less than 20 accommodation units or ensuited sites used, or intended for use, in whole or in part, for the purposes of members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township or outside of but adjacent to Longreach town.	7.4540	\$2,673
12 – Short Term Accommodation 20-40 units (Longreach)	Land with 20 to 40 accommodation units or ensuited sites used or intended for use, in whole or in part, for the purposes of members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township or outside of but adjacent to Longreach town.	7.5346	\$6,729
13 – Short Term Accommodation 40+ units (Longreach)	Land with 40 or more accommodation units or ensuited sites used or intended for use, in whole or in part, for the purposes of members of the travelling public including hotels (with accommodation), motels and caravan parks which is within the Longreach township or outside of but adjacent to Longreach town.	8.3470	\$13,444
14 – Major Caravan Parks	Land used or intended for use, in whole or in part, for commercial purposes of cabins, camping, caravan, campervan and motor home accommodation of 40 or more accommodation sites for the travelling public.	7.3880	\$13,313

DIFFERENTIAL GENERAL RATES

Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
15 Commercial (Other towns)	Land used for commercial purposes outside Longreach township, which is not otherwise categorised.	3.9958	\$772
16 -Transformer Sites	Land used for the purposes of a transformer.	2.9703	\$877
17 - Nursery (All areas)	Land used or intended for use, in whole or in part, for the purposes of a nursery and which is greater than 1 hectare in area.	5.7585	\$877
18 - Tourist Attractions (All areas)	Land used or intended for use, in whole or in part, for a major tourist attraction, which is greater than 1 hectare in area,	2.0740	\$5,156
20 - Clubs	Land used or intended for use, in whole or in part, for the purposes of a club, sporting club or religious institution.	2.4530	\$422
21 - Horse Stable Precinct	Land in the Longreach Horse Stable Precinct used for the purposes of a horse stable.	7.2360	\$600
22 - Other Land <0.4 Ha (Longreach)	Land with an area of less than 0.4 hectares within the township of Longreach which is not otherwise categorised.	2.8681	\$877
23 - Other Land 0.4 - 1 Ha (Longreach)	Land with an area between 0.4 and 1 hectares within the township of Longreach which is not otherwise categorised	4.5181	\$877
24 - Other Land >1 Ha (Longreach)	Land with an area of more than 1 hectare within the township of Longreach which is not otherwise categorised.	4.6887	\$877
30 - Rural <100 Ha	Land used or intended for use, in whole or in part, for rural purposes which is less than 100 hectares in area, except land included in category 54 to 61.	2.6362	\$467
31 - Rural 100 - 1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is between 100 and 1000 hectares in area, except land included in category 54 to 61.	1.5612	\$644
32 - Rural >1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is more than 1000 hectares in area, except land included in category 54 to 61.	1.0565	\$877
40 - Industrial <0.45 Ha	Land used or intended for use, in whole or in part, for industrial purposes which is less than 0.45 hectares in area, except where otherwise categorised.	9.4940	\$877
41 - Industrial >0.45	Land used or intended for use, in whole or in part, for industrial purposes which is more than 0.45 hectare in area, except where otherwise categorised.	8.5440	\$976
43 - Transport and Storage (Longreach)	Land within the township of Longreach, which is used or intended for use, in whole or in part, for the purposes of transport and/or storage.	8.8294	\$976

DIFFERENTIAL GENERAL RATES

Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
50 - Small Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 0 and 10 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	2.9926	\$422
51 - Medium Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 11 and 300 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	9.4940	\$204,402
52 - Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 301 and 1000 people on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	9.4940	\$408,768
53 - Extra Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of over 1000 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	9.4940	\$736,049
54 - Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$13,127
55 - Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$26,220
56 - Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$52,417

DIFFERENTIAL GENERAL RATES

Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
57 - Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$78,615
58 - Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$104,823
59 - Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$131,031
60 - Intensive Accommodation 501 – 600 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 501 and 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$157,228
61 - Intensive Accommodation 600 + persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$183,436

DIFFERENTIAL GENERAL RATES

Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
62 - Power Station <50 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 50 MW, including land used for any purpose associated with these uses.	4.6941	\$13,380
63 - Power Station 50 – 250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 50 MW but less than 250 MW, including land used for any purpose associated with these uses.	9.4940	\$39,313
64 - Power Station >250 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 250 MW, including land used for any purpose associated with these uses.	9.4940	\$78,615
65 - Major Transmission Site >5MVA	Land used, or intended to be used, for an electricity substation with a capacity greater than 5 MVA.	9.4940	\$32,761
66 - Petroleum Lease – Gas	Petroleum Leases for the extraction of gas.	52.0000	\$26,220
70 - Petroleum Lease –Oil < 10 wells	Petroleum Leases for the extraction of shale oil that have less than 10 wells.	52.0000	\$13,127
71 - Petroleum Lease –Oil 10 – 29 wells	Petroleum Leases for the extraction of shale oil that have 10 wells or more but less than 30 wells.	52.0000	\$26,220
72 - Petroleum Lease- Oil 30+ Wells	Petroleum Leases for the extraction of shale oil that have 30 wells or more.	52.0000	\$157,228
73 - Petroleum Other <400ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 hectares.	7.7095	\$6,576
74 - Petroleum Other 400 + ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and or transportation (or for purposes ancillary or associated with gas and/or oil extraction/ processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 hectares or more.	7.7095	\$13,127
75 - Mixed Use - small	Land used or intended to be used for mixed commercial or industry purposes and multi-residential purposes consisting of 1 to 5 flats or units.	7.7095	\$2,661
76 - Mixed Use - medium	Land used or intended to be used for mixed commercial or industry purposes and multi-residential purposes consisting of 6 to 20 flats or units.	7.7095	\$6,430
77 - Mixed Use - rural	Land used or intended to be used for mixed commercial, industry or rural purposes and multi-residential purposes consisting of 20 or more flats or units, or dormitory accomodation for 20 or more people.	1.5612	\$13,444

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

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

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

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

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

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

5.1 Environmental Levy Separate Charge

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

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

The amount of the Environmental Levy Special Charge will be \$128 per annum per rateable assessment throughout the region.

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

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

6.1 Control of Pests Special Charge

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

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

The service, facility or activity for which the special charge is made is the provision of a coordinated baiting program to assist with the control of wild dogs and wild pigs on rural land for the financial year ending 30 June 2024.

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

The cost of implementing the overall plan is \$151,581.

The charge shall apply to each of the designated assessments listed in the table below at an annual charge of 2.59 cents per Hectare for the financial year ending 30 June 2024.

The charge is to partly reimburse Council \$96,237.73 of the funds to be expended during the 2023/24 financial year. The annual charge per assessment is:

Assessment	2023/24 charge	Assessment	2023/24 charge	Assessment	2023/24 charge	Assessment	2023/24 charge	Assessment	2023/24 charge
A1608	\$359.07	A1712	\$405.76	A1938	\$243.07	A20167	\$242.24	A30292	\$232.11
A1609	\$1,705.86	A1714	\$1,226.49	A1979	\$2.94	A20168	\$86.34	A30297	\$504.63
A1614	\$2,013.66	A1715	\$545.84	A2009	\$417.61	A20169	\$263.89	A30301	\$367.66
A1618	\$414.69	A1716	\$1.06	A2023	\$139.34	A20173	\$353.97	A30342	\$1.28
A1619	\$319.93	A1718	\$179.63	A2055	\$676.75	A20174	\$115.59	A30351	\$291.71
A1624	\$698.52	A1726	\$336.76	A2077	\$334.10	A20175	\$263.93	A30353	\$96.58
A1627	\$201.17	A1732	\$45.71	A2142	\$454.77	A20176	\$352.83	A30354	\$322.28
A1629	\$125.88	A1739	\$265.86	A2143	\$998.64	A20179	\$317.31	A30365	\$44.31
A1630	\$532.37	A1744	\$212.62	A2144	\$759.25	A20180	\$409.93	A30395	\$210.40
A1631	\$380.47	A1745	\$105.80	A2145	\$345.10	A20203	\$315.48	A30397	\$281.69
A1632	\$278.97	A1769	\$32.50	A2147	\$262.01	A20219	\$540.34	A30399	\$209.73
A1633	\$70.02	A1804	\$147.74	A2148	\$617.54	A20220	\$208.58	A30402	\$6.77
A1634	\$440.97	A1830	\$127.43	A2150	\$578.00	A20224	\$190.53	A30415	\$66.48
A1635	\$311.15	A1831	\$525.54	A2178	\$431.88	A20230	\$81.04	A30417	\$415.74
A1637	\$264.39	A1834	\$79.85	A2213	\$346.17	A20233	\$222.83	A30427	\$194.06
A1639	\$4,487.38	A1841	\$324.23	A2214	\$247.85	A30171	\$880.12	A30428	\$217.16
A1640	\$446.78	A1844	\$0.83	A20117	\$207.15	A30172	\$227.82	A30430	\$333.29
A1641	\$1,476.30	A1849	\$837.80	A20118	\$244.25	A30173	\$1,270.40	A30432	\$170.49
A1642	\$491.91	A1856	\$268.40	A20120	\$224.31	A30175	\$461.02	A30441	\$397.48
A1643	\$180.11	A1865	\$176.55	A20122	\$790.97	A30176	\$37.87	A30442	\$277.62
A1646	\$272.87	A1866	\$84.35	A20126	\$228.24	A30177	\$232.40	A30443	\$139.10
A1647	\$213.18	A1869	\$304.42	A20129	\$399.12	A30178	\$201.40	A30445	\$93.63
A1648	\$481.06	A1871	\$245.54	A20130	\$241.54	A30179	\$9.46	A30449	\$286.50
A1650	\$1,077.18	A1873	\$362.22	A20131	\$49.34	A30184	\$847.49	A40001	\$389.46
A1651	\$456.57	A1874	\$257.51	A20132	\$163.07	A30187	\$429.78	A40008	\$1,192.31
A1652	\$291.00	A1875	\$367.87	A20133	\$224.66	A30190	\$204.53	A40009	\$184.23
A1654	\$649.17	A1876	\$213.27	A20134	\$224.63	A30192	\$1,495.90	A40010	\$1.35
A1655	\$339.39	A1878	\$9.58	A20137	\$108.03	A30195	\$101.01	A40011	\$426.48
A1656	\$246.58	A1881	\$511.02	A20138	\$211.39	A30196	\$624.27	A40012	\$694.22
A1657	\$380.35	A1885	\$191.90	A20139	\$96.53	A30197	\$176.49	A40013	\$667.45
A1658	\$569.00	A1888	\$292.18	A20141	\$425.65	A30199	\$6.09	A40015	\$3,236.04
A1666	\$165.86	A1889	\$191.85	A20147	\$360.11	A30204	\$577.20	A40019	\$125.63
A1667	\$547.52	A1891	\$906.46	A20148	\$211.32	A30205	\$593.11	A40020	\$199.69
A1672	\$593.33	A1892	\$478.54	A20149	\$330.90	A30209	\$322.91	A40021	\$814.57
A1673	\$238.66	A1893	\$121.06	A20150	\$220.92	A30214	\$8.90	A40083	\$448.98
A1676	\$433.98	A1895	\$309.70	A20151	\$161.38	A30223	\$729.43	A40084	\$350.18
A1677	\$349.49	A1904	\$801.32	A20152	\$191.35	A30224	\$2,152.65	A40086	\$312.61
A1679	\$96.74	A1912	\$595.49	A20153	\$808.41	A30225	\$317.21	A40087	\$557.48
A1684	\$299.36	A1918	\$613.83	A20157	\$2,589.99	A30226	\$796.07	A40088	\$358.07
A1685	\$211.90	A1919	\$444.42	A20158	\$98.44	A30231	\$539.17	A40089	\$427.40
A1686	\$198.86	A1928	\$276.78	A20159	\$210.79	A30235	\$4.69	A40090	\$544.30
A1689	\$272.00	A1930	\$369.43	A20161	\$471.43	A30243	\$1,065.11	A40091	\$584.00
A1692	\$174.38	A1931	\$390.27	A20162	\$370.86	A30244	\$746.86	A40104	\$263.96
A1694	\$36.94	A1932	\$331.99	A20163	\$73.63	A30247	\$582.69	A40105	\$107.18
A1700	\$239.86	A1934	\$193.91	A20164	\$201.10	A30257	\$284.90	A40106	\$72.01
A1705	\$634.53	A1935	\$310.64	A20165	\$85.64	A30263	\$14.69	A40107	\$72.03
A1709	\$1,114.20	A1936	\$293.45	A20166	\$260.26	A30280	\$9.24	A40108	\$0.03
								A40110	\$119.32
								A40113	\$572.95

6.2 Longreach Wild Dog Exclusion Fence Scheme Special Charge

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

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

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

The amount of the special charge for each assessment for the financial year ending 30 June 2024 is as follows:

Assessment	Total charges under Scheme	Levied as at 30 June 2023	Remaining charges 30 June 2023	Total levy 2023/24	Charges remaining 30 June 2024
A1930	\$230,327.35	\$74,020.76	\$156,306.59	\$14,068.76	\$142,237.83
A1886	\$339,612.34	\$109,141.93	\$230,470.41	\$20,744.04	\$209,726.37
A1695	\$533,243.37	\$189,229.16	\$344,014.21	\$32,571.46	\$311,442.75
A1875	\$411,241.90	\$146,013.28	\$265,228.62	\$25,112.08	\$240,116.54
A30353	\$429,592.07	\$138,058.87	\$291,533.20	\$26,240.14	\$265,293.06
A20219	\$227,263.68	\$76,804.00	\$150,459.68	\$13,881.60	\$136,578.08
A1715	\$26,016.87	\$8,792.46	\$17,224.41	\$1,589.14	\$15,635.27
A20132	\$257,383.12	\$86,982.66	\$170,400.46	\$15,721.36	\$154,679.10
A20162	\$399,700.72	\$141,848.58	\$257,852.14	\$24,413.72	\$233,438.42
A20138	\$312,495.18	\$110,894.90	\$201,600.28	\$19,087.70	\$182,512.58
A20118	\$224,278.38	\$79,589.60	\$144,688.78	\$13,699.26	\$130,989.52
A30243	\$173,945.26	\$61,725.72	\$112,219.54	\$10,625.04	\$101,594.50
A20133	\$51,624.29	\$16,592.95	\$35,031.34	\$3,153.04	\$31,878.30
A30223	\$365,877.43	\$123,648.24	\$242,229.19	\$22,348.36	\$219,880.83
A20174	\$140,229.04	\$49,762.96	\$90,466.08	\$8,565.40	\$81,900.68
A2009	\$47,098.64	\$16,713.84	\$30,384.80	\$2,876.86	\$27,507.94
A20161	\$178,007.22	\$63,169.22	\$114,838.00	\$10,872.96	\$103,965.04
A20117	\$36,282.07	\$11,662.06	\$24,620.01	\$2,215.96	\$22,404.05
A30428	\$108,127.96	\$38,371.21	\$69,756.75	\$6,604.62	\$63,152.13
A1700	\$114,277.20	\$40,559.93	\$73,717.27	\$6,979.62	\$66,737.65
A1609	\$720,399.96	\$231,520.09	\$488,879.87	\$44,003.68	\$444,876.19
A30443	\$281,105.99	\$95,000.42	\$186,105.57	\$17,170.32	\$168,935.25
A30297	\$330,534.02	\$111,703.92	\$218,830.10	\$20,189.54	\$198,640.56
A30177	\$464,722.25	\$164,915.57	\$299,806.68	\$28,385.96	\$271,420.72
A1676	\$631,502.36	\$224,100.66	\$407,401.70	\$38,573.14	\$368,828.56
A30196	\$155,439.52	\$52,530.79	\$102,908.73	\$9,494.50	\$93,414.23
A1726	\$534,137.22	\$189,548.91	\$344,588.31	\$32,625.90	\$311,962.41
A1935	\$780,522.23	\$276,930.12	\$503,592.11	\$47,668.68	\$455,923.43
A20139	\$327,288.28	\$116,144.48	\$211,143.80	\$19,991.28	\$191,152.52
A1692	\$258,093.99	\$91,590.83	\$166,503.16	\$15,764.70	\$150,738.46
A20166	\$179,528.30	\$63,709.04	\$115,819.26	\$10,965.86	\$104,853.40
A20175	\$260,091.96	\$84,378.21	\$175,713.75	\$15,849.26	\$159,864.49
A20159	\$237,557.04	\$85,072.88	\$152,484.16	\$14,476.14	\$138,008.02
A20164	\$170,070.45	\$60,352.70	\$109,717.75	\$10,388.16	\$99,329.59
A20157	\$760,450.27	\$269,859.31	\$490,590.96	\$46,449.62	\$444,141.34
A40105	\$52,130.53	\$16,767.01	\$35,363.52	\$3,182.98	\$32,180.54
A40106	\$111,620.41	\$35,901.09	\$75,719.32	\$6,815.30	\$68,904.02
A40107	\$22,814.77	\$7,338.05	\$15,476.72	\$1,393.02	\$14,083.70
A20158	\$230,764.80	\$81,891.46	\$148,873.34	\$14,095.56	\$134,777.78
A30351	\$60,291.82	\$19,376.11	\$40,915.71	\$3,682.72	\$37,232.99
A1634	\$264,696.10	\$85,066.59	\$179,629.51	\$16,168.04	\$163,461.47
A2178	\$110,379.04	\$39,170.15	\$71,208.89	\$6,742.12	\$64,466.77
A20176	\$413,740.78	\$146,823.88	\$266,916.90	\$25,271.92	\$241,644.98
A1849	\$169,354.67	\$60,097.12	\$109,257.55	\$10,344.28	\$98,913.27
A30209	\$232,734.32	\$78,652.59	\$154,081.73	\$14,215.78	\$139,865.95
A1881	\$913,530.62	\$308,727.67	\$604,802.95	\$55,799.84	\$549,003.11
A20150	\$154,402.85	\$52,180.44	\$102,222.41	\$9,431.16	\$92,791.25
A1912	\$271,203.28	\$91,653.15	\$179,550.13	\$16,565.52	\$162,984.61
A1891	\$922,597.34	\$327,401.33	\$595,196.01	\$56,353.66	\$538,842.35
A1642	\$668,080.95	\$225,778.12	\$442,302.83	\$40,807.32	\$401,495.51
A1686	\$68,490.75	\$23,146.45	\$45,344.30	\$4,183.52	\$41,160.78
A1667	\$303,709.16	\$107,776.99	\$195,932.17	\$18,551.02	\$177,381.15
A20120	\$58,057.56	\$19,620.52	\$38,437.04	\$3,546.24	\$34,890.80
A20141	\$519,476.85	\$175,557.29	\$343,919.56	\$31,730.44	\$312,189.12
A1928	\$55,130.42	\$17,717.29	\$37,413.13	\$3,367.46	\$34,045.67
A2149	\$197,070.46	\$69,934.24	\$127,136.22	\$12,037.36	\$115,098.86
A1631	\$293,940.22	\$104,310.31	\$189,629.91	\$17,954.32	\$171,675.59
A1666	\$405,946.68	\$130,459.86	\$275,486.82	\$24,795.86	\$250,690.96
A30226	\$191,034.36	\$67,792.19	\$123,242.17	\$11,668.68	\$111,573.49
A1888	\$227,353.04	\$73,065.40	\$154,287.64	\$13,887.04	\$140,400.60
A40084	\$216,240.33	\$76,736.97	\$139,503.36	\$13,208.30	\$126,295.06
Totals	\$17,832,860.04	\$6,143,882.50	\$11,688,977.54	\$1,089,167.32	\$10,599,810.22

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

Council will make and levy utility service charges for the financial year ending 30 June 2024 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

7.1 Water

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the 2023/24 financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

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

Where an assessment consumes water above the allocated amount, it will be charged for excess water usage. The first 500 kilolitres in excess of the allocation will be charged a rate of \$1.32 and every kilolitre thereafter being charged at a rate of \$2.63 per kilolitre. Where an excess water charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

Where commercial businesses, which are located within a residential premises or on a residential block, are high users of water (in excess of 1,000kl per annum), these commercial businesses may (at their cost), install a separate water connection for the commercial entity in order to access Council's bulk water rate.

Council will read meters as at 30 June each year. If a water meter fails or registers inaccurately, the quantity of water used may be estimated by the Director of Works using the consumption for the same period in the prior year and having regard for climatic conditions.

The water charges are shown in the following tables:

Longreach Water Charges

Description	Number of units	Allocation (kl)	Fixed charge
Land used for residential purposes for each dwelling erected on a parcel of land (Excluding - Flats, Hostels, Aged Persons Accommodation, Residential Multi-unit Buildings or Caravan Parks)	8	1,200	\$1,383.28
AND For each additional lot in that parcel	2	300	\$345.82
AND For each separate use or tenancy in that parcel	2	300	\$345.82
Land used for Flats, Hostels, Aged Persons Accommodation or Residential Multi-unit Buildings for the first 2 units/flats (including owner/managers residence)	16	2,400	\$2,766.56
PLUS For each additional unit/flat	2	300	\$345.82
PLUS For an additional facility e.g. Conference venue, Restaurant etc.	12	1,800	\$2,074.92
AND For each additional lot in that parcel	2	300	\$345.82
OR For each lot within the meaning of the "Building Units & Group Titles Act" or an Act in substitution therefore	8	1,200	\$1,383.28
Caravan Parks less than 20 sites	40	6,000	\$6,916.40
Caravan Parks more than 20 but less than 40 sites	60	9,000	\$10,374.60
Caravan Parks more than 40 but less than 60 sites	80	12,000	\$13,832.80
Hotel, Motel, Tavern and Licensed Clubs	40	6,000	\$6,916.40
PLUS For each motel unit/room	2	300	\$345.82
PLUS For an additional facility e.g. Restaurant/Café	12	1,800	\$2,074.92

Description	Number of units	Allocation (kl)	Fixed charge
Single shop/office other than Supermarket	8	1,200	\$1,383.28
Restaurant/ Café	12	1,800	\$2,074.92
Supermarket (If a supermarket is part of a complex containing other uses, such other uses shall attract the charge applicable to single or multiple shop/office as shown herein)	20	3,000	\$3,458.20
First shop/office of multiple shops/offices	8	1,200	\$1,383.28
Additional shop/office of multiple shop/offices	2	300	\$345.82
Cinema as part of multiple shops (arcade)	8	1,200	\$1,383.28
Industrial use for each parcel of land PLUS For each additional lot in each parcel AND For each separate use or tenancy in each parcel	8	1,200	\$1,383.28
Transport Department for each parcel of land PLUS For each additional lot in each parcel	2	300	\$345.82
Service Station, Motor Mechanic, Tyre fitting etc. for each parcel of land PLUS For each additional lot in each parcel	2	300	\$345.82
PLUS For an additional facility e.g. Café	8	1,200	\$1,383.28
Stables per allotment improved (other than at Racecourse or Showgrounds)	12	1,800	\$2,074.92
Aerodrome (including associated buildings)	4	600	\$691.64
Car Wash	160	24,000	\$27,665.60
	20	3,000	\$3,458.20

Longreach Water Charges cont'd

Description	Number of units	Allocation (kl)	Fixed charge
Private schools and hospitals for each separate use on a parcel of land	60	9,000	\$10,374.60
<i>PLUS</i> Where a child care centre or pre-school or kindergarten is conducted in association with a school	20	3,000	\$3,458.20
<i>AND</i> Child care centre or pre-school or kindergarten on a separate parcel	20	3,000	\$3,458.20
Land used for Boy Scouts, Girl Guides, Halls and Recreation Centres eg Tennis Courts, Indoor Cricket, Youth Centre, Squash Centre	8	1,200	\$1,383.28
Vacant Land to which a water supply is connected for each parcel of land <i>OR</i> For each lot within the meaning of the "Building Units & Group Titles Act" or an Act in substitution therefore.	6 6	900 900	\$1,037.46 \$1,037.46

Description	Number of units	Allocation (kl)	Fixed charge
Where town water is available and to which the Council is prepared to supply water (excluding vacant land to which water is connected for the first lot in each parcel of land or the first lot within the meaning of the "Building Units & Group Titles Act" or an Act in substitution therefore) although not yet connected to town water supply –	4	600	\$691.64
<i>AND</i> For each additional lot	2	300	\$345.82
For each stable lot	2	300	\$345.82

Longreach Water Charges cont'd

Description	Number of units	Allocation (kl)	Fixed charge
Church or Church land	4	600	\$691.64
Church Hall	12	1,800	\$2,074.92
School, Childcare Centre, Pre-school or Kindergarten per parcel of land	60	9,000	\$10,374.60
OR			
Where a Child Care Centre, Pre- School or Kindergarten is conducted in association with a school on the same	80	12,000	\$13,832.80
Hospital	80	12,000	\$13,832.80
Showgrounds	280	42,000	\$48,414.80
Swimming Pool	320	48,000	\$55,331.20
Racecourse	48	7,200	\$8,299.68
Government dwelling or residential unit	8	1,200	\$1,383.28
Railway station and associated uses (other than dwelling)	40	6,000	\$6,916.40
Office Building Telstra, Ergon etc	16	2,400	\$2,766.56
Post Office	8	1,200	\$1,383.28
Police Station & Court House (including associates offices)	20	3,000	\$3,458.20
Electrical Sub Station	16	2,400	\$2,766.56
Fire Station & Residence	40	6,000	\$6,916.40
Council Office	8	1,200	\$1,383.28
Civic Centre	8	1,200	\$1,383.28
Public Toilet Block	40	6,000	\$6,916.40
Visitor Information Centre	50	7,500	\$8,645.50
Cemetery	40	6,000	\$6,916.40
Saleyards	26	3,900	\$4,495.66
Water Treatment Plant	224	33,600	\$38,731.84
Sewerage Treatment Plant (11575-	8	1,200	\$1,383.28
Water / Sewerage Pumping Station	16	2,400	\$2,766.56
Museum	38	5,700	\$6,570.58
Parks	30	4,500	\$5,187.30
Iningai Nature Reserve	22	3,300	\$3,804.02

Description	Number of units	Allocation (kl)	Fixed charge
Ilfracombe Water Charges			
Class 1 - Domestic (All residences including Council Office)	10	1,200	\$816.80
Class 2 - Commercial Large - (Hotel, Store, Caravan Park, School)	20	2,400	\$1,633.60
Class 2 (a) - Commercial Small (Nursery, Child Care Facilities)	20	2,400	\$1,633.60
Class 3 - Industrial (Engineering Works, Council Depot)	20	2,400	\$1,633.60
Class 4 - Vacant Land with no water connected	5	600	\$408.40
Class 5 - Other (Parks, Recreation Centre, Cemetery)	20	2,400	\$1,633.60
Class 6 - Untreated Water Users	0		
Class 7 - Special (Race Club, Golf Club, Tennis Club)	20	2,400	\$1,633.60
Class 8 - Vacant Land with water connected	7	840	\$571.76
Isisford Water Charges			
Private Dwellings & Shops	10	1,200	\$816.80
Hotels	20	2,400	\$1,633.60
Hospital	20	2,400	\$1,633.60
School	20	2,400	\$1,633.60
Council Park & Museum	40	4,800	\$3,267.20
Church	5	600	\$408.40
Vacant land with water connected	7	840	\$571.76
Vacant land with no water connected	5	600	\$408.40

Other water charges

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

Where a water charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

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

Bulk Water Utility Charges

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

Where a bulk water charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

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

Assessment	Charge per kl
A1308	\$1.60
A1397/A1398	\$1.60
A1787	\$1.60
A1790	\$1.60
A1789	\$1.60
A1778	\$1.60
A1786	\$1.60
A1484	\$1.60
A1748	\$1.60
A1793	\$1.60
A774	\$1.60
A2226	\$1.60
A1764	\$1.60
A745	\$1.60
A1783	\$1.60
A1724	\$1.60
A30332	\$1.60
A1807	\$1.60
A1047	\$1.60
A1084	\$1.60
A30299	\$1.60
A1590	\$1.60
A2202	\$1.60
A2054	\$1.60
A30341	\$1.60
A2212	\$1.60
A2227	\$1.60
A1806	\$1.60
A1596	\$1.60
A30434	\$1.60
A1799	\$1.60
A1727	\$1.60

Separate to the table above, bulk water will be charged to Ilfracombe assessments at a rate of \$1.23 per kilolitre. Bulk water is provided as untreated water to Class 6 Users.

7.2 Sewerage

Sewerage charges will be set to recover all of the costs associated with the provision of sewerage services by Council in the 2023/24 financial year. These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

Where a sewerage charge is applied to the common property in a Building Unit or Group Title Plan the charge for such service shall be apportioned to each lot according to unit entitlement.

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

Location	Charge	Charges Apply to:	Annual Charge
Longreach	Sewerage First Pedestal	Improved land supplied with a sewerage service	\$754.00
Longreach	Sewerage Second Pedestal	Each additional WC pedestal for improved land supplied with a sewerage service (provided that such an additional charge shall not apply to a single unit resident erected on a parcel or lot)	\$497.00
Longreach	Sewerage Vacant Land	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service	\$564.00
Ilfracombe	ILF - Sewerage	For the first pedestal in each residence, sporting/recreation building or other buildings connected to the CED	\$216.00
Ilfracombe	ILF - Sewerage - Shops, Hotels, Hospital & School	For the first pedestals for Shops, Hotels, Hospitals and Schools	\$334.00
Ilfracombe	ILF - Additional Sewerage	For each additional pedestal connected to the CED	\$173.00
Ilfracombe	ILF - Vacant Sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service	\$105.00
Isisford	ISIS - Domestic Pedestal	For the first pedestal of each residence	\$236.00
Isisford	ISIS - Commercial Pedestal	For the first pedestals for Shops, Hotels, Hospitals and Schools	\$357.00
Isisford	ISIS - Additional Sewerage	For each additional pedestal connected to the CED	\$181.00
Isisford	ISIS - Vacant Sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service	\$110.00

7.3 Waste management

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

Location	Service	Frequency	Annual charge
	Domestic Services		
All towns	Waste collection (minimum charge)	1 per week	\$296.00
All towns	Additional collection (for each additional bin)	1 per week	\$296.00
	Commercial Services		
Longreach	Waste collection (minimum charge)	1 per week	\$296.00
Longreach	Waste collection (minimum charge food related business)	2 per week	\$592.00
Longreach	Waste collection	3 per week	\$888.00
Longreach	Additional collection (for each additional bin)	1 per week	\$296.00
Longreach	Additional collection (for each additional bin)	2 per week	\$592.00
Longreach	Additional collection (for each additional bin)	3 per week	\$888.00
Ilfracombe	Waste collection (minimum charge)	1 per week	\$348.00
Ilfracombe	Additional collection (for each additional bin)	1 per week	\$348.00
Isisford	Waste collection (minimum charge)	1 per week	\$348.00
Isisford	Additional collection (for each additional bin)	1 per week	\$348.00

Domestic Service Charges

Waste collection	Provision of one 240 litre bin and a collection service. This is the minimum service charge to every occupied domestic premises within the region.
Additional collection	Provision of additional 240 litre bins and a collection service, provided on the same day as the existing collection service.

Commercial Service Charges

Waste collection	Provision of one 240 litre bin and a collection service.
Additional collection	Provision of additional 240 litre bins and a collection service, provided on the same day as the existing collection service.
Frequency	Commercial premises may elect to have 1,2 or 3 collection services per week. The frequency of the collection services will apply to every bin allocated to the premises. All commercial premises will have a minimum service charge of 1 collection per week. The exception will be for commercial premises whose activity includes the preparation and/or sale

	of foodstuffs, who will have a minimum service charge of 2 collections per week.
--	--

Application of waste collection charges

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

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

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

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

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

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

- Billing period 1 July to 31 December 2023 (usually issued August/September)
- Billing period 1 January to 30 June 2024 (usually issued February/March).

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

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

9. INTEREST (s 133 Local Government Regulation 2012)

Overdue rates and charges will bear interest at the rate of 11.64 percent per annum, compounded daily. Interest is payable from the date that the rates and charges become overdue.

10. DISCOUNT (s 130 Local Government Regulation 2012)

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

Charges excluded from discount entitlement include:

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

11. CONCESSIONS (s 121 Local Government Regulation 2012)

11.1 Pensioner Subsidy

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

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

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

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

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

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

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

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

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

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

7. Debt Recovery Policy

PURPOSE

The purpose of this policy is to set out Council's recovery procedures for overdue amounts owed to Council. The policy provides Council Officers with the framework and flexibility to work with ratepayers and other debtors to settle overdue amounts as soon as possible.

SCOPE

This policy applies to all amounts owed to Council from all revenue sources.

1. LEGISLATION

2. *Local Government Act 2009*
3. *Local Government Regulation 2012*

4. DEFINITIONS

5. *Due Date*

6. In the case of rates and charges, including water charges, the Due Date is specified on the rates notice. In the case of other debts, the Due Date is specified on the invoice.

7. *Debtor*

8. A Debtor is any person or entity that owes an amount to Council. The amount owed may include rates, levies and charges or other amounts charged by Council for the provision of goods or services.

9. *Instalment Arrangement*

10. An agreement made between the Debtor and Council to repay an amount in full over a series of scheduled instalment payments.

11. *Financial Hardship Arrangement*

12. An agreement between the Debtor and Council to repay an amount in full over a series of scheduled instalment payments that exceeds the acceptable period of a regular Instalment Arrangement.

1.1 Recovery process

Step 1 – Seven days after the Due Date, Council Officers will contact the Debtor to advise them of the overdue amount. If requested, the Debtor will be sent a copy of the rates notice or invoice and advised of how to make payment.

Step 2 – If payment has not been received within seven days after Step 1, Council Officers will contact the Debtor to arrange a payment date. If the Debtor is unable to pay the amount in full by the payment date, Council Officers will work with the Debtor to enter into an Instalment Arrangement.

Step 3 – If the amount has not been repaid by the agreed payment date or if a Debtor does not make an instalment payment, Council Officers will contact the Debtor to confirm a new payment date or to adjust the Instalment Arrangement.

Step 4 – If the amount has not been repaid by the agreed payment date or if a Debtor does not make an instalment payment, Council Officers will send the Debtor formal notification that if the debt is not paid in full within 14 days of the notification, then legal action may be taken.

Step 5 – If the amount has not been repaid by the date specified on the formal notification, the Chief Executive Officer or a duly delegated officer will consider Council's options on the basis of:

- a) The security afforded the debt,
- b) The prospects of successfully recovering the debt,

c) The cost effectiveness of recovering the debt.

After consideration of these factors, the Chief Executive Officer or a duly delegated officer may:

a) Commence legal action,

b) Write off the debt,

c) Recommend to Council that it exercises its powers to sell land under the provisions of the Local Government Regulation 2012.

1.2 Instalment Arrangements

In cases where a Debtor cannot pay an amount in full, Council Officers may negotiate an Instalment Arrangement with the Debtor under the following guidelines:

a) The Instalment Arrangement will not exceed 6 months,

b) The payment frequency shall be no longer than monthly,

c) The full amount of the debt plus all scheduled charges that fall within the period must be settled by the end of the Instalment Arrangement,

d) Interest charges on overdue amounts will be waived as long as the Arrangement is in place,

e) If an instalment payment is not made as scheduled, then the Instalment Arrangement is deemed to be voided.

The Council Officer will prepare an Instalment Arrangement Application form and send it to the Debtor to sign. Once the signed application has been returned, the Instalment Arrangement will be put in place.

1.3 Financial Hardship Arrangements

In cases where a Debtor cannot pay an amount in full and is unable to settle an amount owing under an Instalment Arrangement, the Debtor may apply for a Financial Hardship Arrangement. To enter into a Financial Hardship Arrangement, the Debtor must complete a Financial Hardship Application form and provide proof of financial hardship. A Financial Hardship Application must be approved by the Chief Executive Officer or a duly delegated officer before it is put in place.

Council Officers will waive interest charges on overdue amounts as long as a Financial Hardship Arrangement is in place.

If an instalment payment is not made as scheduled, then the Financial Hardship Arrangement is deemed to be voided.

1.4 Legal Action

Legal action may be undertaken in the relevant Court jurisdiction and may be undertaken under instruction by the Chief Executive Officer or a duly delegated officer to solicitors or mercantile agents acting on Council's behalf.

Before legal action is implemented, a third party Letter of Demand will be issued by the solicitor.

Should Judgement of the Court be obtained, the request to execute the Judgement and the method of execution will be approved by the Chief Executive Officer or a duly delegated officer.

1.4 Debt Write-off

Where it is determined, to the satisfaction of the Chief Executive Officer or a duly delegated officer that a debt is irrecoverable or uneconomical to recover, the debt will be written-off. Debts written-off under delegated authority will be reported to Council on a quarterly basis.

8. Investment Policy

PURPOSE

This policy sets out how Longreach Regional Council (Council) will manage investments in the 2023/24 financial year.

SCOPE

As required under s 191 of the *Local Government Regulations 2012*, this policy outlines:

- Council's investment objectives and overall risk philosophy; and
- procedures for achieving the goals related to investment stated in the policy.

POLICY STATEMENT

Council will hold sufficient cash to ensure it can meet its obligations in providing services and infrastructure to the Longreach Regional Council Area, pay its current and non-current liabilities as they fall due and manage liquidity risks.

Investment options may be considered if they are allowed under the *Statutory Bodies Financial Arrangements Act 1982* and the investment is:

- 1) undertaken in accordance with Council's Risk Management Framework, in particular within Council's risk appetite for investments and cash management; and
- 2) made with suitable credit-worthy financial counterparties; and
- 3) made for a period of time that meets Council's cash flow requirements but not for a period of more than 12 months; and
- 4) able to provide a commercially acceptable return.

During the 2023/24 financial year, any cash not required for short-term cash flow will be invested in term deposits with an approved counterparty for a period of up to 12 months.

DELEGATION OF AUTHORITY

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

9. Debt Policy

PURPOSE

This policy sets out how Longreach Regional Council (Council) will manage debt in the 2023/24 financial year.

SCOPE

As required under s 192 of the *Local Government Regulations 2012*, this policy states:

- the new borrowings planned for the current financial year and the next 9 financial years; and
- the period over which Council plans to repay existing and new borrowings.

POLICY STATEMENT

Council will borrow money if:

- 1) the loan is to fund the acquisition or construction of assets with an effective life of over 1 year; and
- 2) the asset will provide a clear benefit to the community over its effective life; and
- 3) grant funding is unavailable or insufficient to fully fund the asset; and
- 4) there is insufficient cash available to fund the acquisition or construction of the asset and still provide adequate services and infrastructure; and
- 5) the financial risks of taking on new debt has been properly assessed over the long-term, including scenario analysis and stress testing.

The term of debt will match the effective life of the asset being funded, but be no longer than 30 years. Council will not borrow money to fund operational activities and will only take on new debt if the servicing requirements are sustainable.

The current long-term financial plan includes:

- 1) no planned new borrowings for the current financial year and the next 9 financial years; and

the repayment of existing borrowings over the term of each loan. Existing debt has maturity dates falling between 2026 and 2038.