



Longreach Regional Council

Ilfracombe Isisford Longreach Yaraka

2025/26 Budget

TABLE OF CONTENTS

1. Mayor’s Budget Statement 3

2. Budget at a glance 4

3. Long Term Financial Plan 5

4. Risks to the Long Term Financial Plan..... 9

5. Budgeted Financial Statements 10

6. Capital Budget.....13

7. Revenue Policy14

8. Revenue Statement.....18

1. Mayor's Budget Statement

It is my honour to present the 2025/26 Budget – our plan for a resilient, vibrant, and future ready community.

This balanced \$67 million Budget strikes a deliberate course; it delivers today's essential services and lays firm foundations for tomorrow's prosperity.

In recent years, our community has grappled with rising costs, adapted to new expectations, and endured disaster. These events tested our resilience. In response, this Budget focuses sharply on what matters most: safe roads, secure water supplies, thriving public spaces, and support for families and local businesses.

We know cost-of-living pressures are front of mind for many households. That's why I'm pleased to confirm that the average residential rates bill will rise by just 2.7% this year. That's well below inflation, and a reflection of Council's commitment to keeping services affordable while maintaining financial sustainability.

We're committing \$11 million to repair flood damage under the Disaster Recovery Funding Arrangements – patching potholes, rebuilding culverts, and restoring access for isolated properties. A further \$8 million will maintain urban streets and stormwater systems, supplemented by \$7 million in partnership with the Department of Transport & Main Roads.

Our communities depend on water. We've allocated \$7 million to raise the Thomson River town weirs, install smart water meters, and renew ageing mains. These efforts safeguard water supply for households and industry alike.

With \$4 million committed to childcare, we are backing young families and supporting workforce participation across our region. We're investing \$5 million toward gardens, tree programs, playground upgrades, civic halls, and showgrounds – to foster liveability, connection, and recreation in our towns.

To deliver streamlined, responsive services, we've budgeted \$485,000 for a new Enterprise Resource Planning system. This will boost operational efficiency and transparency through improved financial and administrative tools.

Our Budget adds no new debt. Instead, we're making \$2 million in loan repayments, reducing interest burdens while preserving prudent cash reserves – standing at \$26 million. This drives intergenerational equity; we fund today's needs without shifting costs to future generations.

Thanks to strong advocacy, we've secured \$15.7 million in capital funding – helping us to double down on essential projects without burdening ratepayers.

This year's Budget does three things. It protects core services – roads, water, waste, childcare, and community venues. It anticipates challenges – investing in flood-readiness, water resilience, and digital tools. Lastly, it safeguards our finances – maintaining cash cover and retiring debt.

I want to thank Councillors and staff for their dedication in shaping a truly community-centred plan. I also extend heartfelt thanks to residents and businesses whose voices guide our priorities. Today, we adopt a Budget that's not merely balanced, but forward-leaning, realistic, and ambitious. It honours the past, serves the present, and builds for the future. I am proud to commend it to you.

Cr Tony Rayner – Mayor, Longreach Regional Council

2. Budget at a glance

The 2025/26 budget was compiled to maintain and improve the delivery of services and maintain infrastructure to a standard that meets the community's expectations. On average, a combined rates and utility bill will increase by 2.7% compared with the bill in 2024/25. Rates, fees and charges make up about 19% of Council's total revenue.

Major projects for the year include repairs on the rural road network from flood damage, projects to improve the region's water security, and the development of the Longreach Skatepark. Additional funds have been allocated to the development of the conferences and events markets to generate additional opportunities for small businesses.

As part of Council's risk mitigation of financial risks, it maintains a cash balance that is at least equal to 6-months of cash expenses.

Cash Budget

Cash in	(millions)
Rates, fees and charges	\$13
Contract works, childcare fees and other income	\$12
State and Commonwealth Government grants	\$43
Total cash in	\$68
Cash out	(millions)
Roads (including flood damage)	\$19
Water	\$13
Sewer and waste	\$2
Contract works	\$7
Child care	\$4
Community facilities and services	\$5
Parks and gardens	\$5
Showgrounds and sporting facilities	\$2
Economic, tourism and development services	\$3
Governance and compliance	\$5
Loan repayments	\$2
Total cash out	\$67
Cash surplus for future needs	\$1
Estimated cash at the end of the financial year	\$26

3. Long Term Financial Plan

Statement of financial performance	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
Revenue										
Rates, levies and charges	13,030	13,328	13,633	14,047	14,473	14,911	15,363	15,829	16,309	16,803
Fees and charges	2,514	2,520	2,526	2,602	2,680	2,761	2,843	2,929	3,017	3,107
Recoverable works income	6,875	7,043	7,215	7,395	7,580	7,770	7,964	8,163	8,367	8,576
Other revenue	1,109	940	943	865	815	828	840	851	862	871
Operating grants, subsidies and contributions	26,609	26,636	22,387	22,714	23,049	23,393	23,745	24,106	24,476	24,855
Capital grants, subsidies and income	15,739	8,336	5,616	5,215	5,319	5,425	5,534	5,644	5,757	5,873
Profit on sale of assets	451	451	451	497	497	497	497	497	497	497
Total revenue	66,328	59,255	52,772	53,335	54,413	55,585	56,787	58,020	59,285	60,582
Expenses										
Employee expenses	18,902	19,323	20,258	20,768	21,291	21,827	22,376	22,940	23,518	24,110
Materials and services	26,329	25,786	21,543	20,889	21,387	21,897	22,419	22,955	23,504	24,067
Finance expenses	568	508	454	456	412	383	353	324	296	267
Depreciation	8,725	9,224	9,484	9,528	9,556	9,595	9,644	9,702	9,770	9,847
Total expenses	54,524	54,841	51,739	51,641	52,646	53,701	54,792	55,921	57,087	58,291
Net surplus or (deficit)	11,804	4,415	1,032	1,694	1,767	1,884	1,994	2,099	2,198	2,291
Operating deficit										
Net surplus/(deficit)	11,804	4,415	1,032	1,694	1,767	1,884	1,994	2,099	2,198	2,291
less capital grants and income	(16,191)	(8,788)	(6,068)	(5,712)	(5,816)	(5,922)	(6,031)	(6,141)	(6,254)	(6,370)
Operating deficit	(4,387)	(4,373)	(5,035)	(4,018)	(4,049)	(4,038)	(4,036)	(4,043)	(4,057)	(4,079)

- The long-term financial plan has been developed to maintain a positive net result over the forecast period.
- The plan assumes modest growth in both revenues and expenses.
- The operating deficit illustrates the operating result after removing capital grants and profit on sale of assets. It illustrates that without consistent intergovernmental grants, Council would not be able to maintain current service levels and infrastructure and remain financially sustainable. While this is a risk, Council focusses on obtaining new grants and has historically been able to obtain sufficient grant income to remain sustainable.

Statement of financial position	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
Current assets										
Cash and cash equivalents	25,854	24,017	22,762	24,229	26,202	28,147	30,069	32,042	33,990	35,916
Current trade and other receivables	2,619	2,653	2,607	2,658	2,710	2,763	2,815	2,874	2,933	2,033
Inventories	897	897	897	897	897	897	897	897	897	897
Non-current assets										
Trade and other receivables	7,819	7,124	6,401	5,648	4,863	4,046	3,195	2,309	1,386	1,386
Property, plant and equipment	420,122	430,477	436,718	440,418	444,319	448,414	452,698	457,166	461,812	466,632
Total assets	457,311	465,168	469,384	473,850	478,991	484,267	489,674	495,288	501,018	506,864
Current liabilities										
Trade and other payables	4,796	4,753	4,406	4,358	4,401	4,444	4,483	4,534	4,581	4,628
Current borrowings	1,306	1,283	1,338	878	913	941	904	939	974	988
Current provisions	3,367	3,468	3,572	3,679	3,790	3,903	4,020	4,141	4,265	4,393
Non-current liabilities										
Borrowings	9,662	8,379	7,040	6,163	5,250	4,309	3,405	2,467	1,492	504
Provisions	2,406	2,494	2,590	2,694	2,807	2,928	3,059	3,200	3,352	3,515
Total liabilities	21,537	20,377	18,947	17,772	17,160	16,525	15,872	15,280	14,664	14,029
Net community assets	435,774	444,791	450,437	456,078	461,831	467,741	473,802	480,008	486,354	492,835
Community equity										
Asset revaluation reserve	205,370	209,973	214,642	218,589	222,576	226,602	230,668	234,775	238,923	243,113
Retained surplus	230,404	234,818	235,795	237,489	239,256	241,140	243,134	245,233	247,431	249,722
Total community equity	435,774	444,791	450,437	456,078	461,831	467,741	473,802	480,008	486,354	492,835

- The long-term financial plan has been developed to maintain a sound financial position over the forecast period.
- Cash balances are forecast to increase as cash is saved to fund major infrastructure renewals in future years.
- Except for the increases in the weir heights on the Thomson River, no significant new infrastructure is forecast. The increasing value in the Property, Plant and Equipment line reflects the increasing cost to replace the community's existing infrastructure as it ages.
- Council is not planning on obtaining new debt and will continue to pay down the existing loans according to loan schedules. All loans are expected to be repaid by the 2037/38 financial year.

Statement of cash flows	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
Cash flows from operating activities										
Receipts from ratepayers and customers	24,607	24,495	25,005	25,618	26,287	27,041	27,815	28,607	29,426	30,266
Receipts from grants	27,115	26,636	22,470	22,707	23,043	23,386	23,739	24,098	24,469	24,848
Payments to suppliers and employees	(43,865)	(45,052)	(42,094)	(41,644)	(42,568)	(43,606)	(44,675)	(45,755)	(46,878)	(48,024)
Interest paid	(484)	(420)	(364)	(306)	(257)	(222)	(186)	(151)	(116)	(80)
Net cash inflow/(outflow) from operating activities	7,372	5,659	5,017	6,375	6,506	6,600	6,693	6,799	6,900	7,008
Cash flows from Investing activities										
Receipts from capital grants	15,739	8,336	5,616	5,215	5,319	5,425	5,534	5,644	5,757	5,873
Receipts from sale of assets	651	651	651	697	697	697	697	697	697	697
Payments for capital expenditure	(20,895)	(15,177)	(11,256)	(9,481)	(9,671)	(9,864)	(10,061)	(10,263)	(10,468)	(10,677)
Net cash inflow/(outflow) from investing activities	(4,505)	(6,190)	(4,989)	(3,570)	(3,655)	(3,742)	(3,831)	(3,921)	(4,014)	(4,108)
Cash flows from financing activities										
Loan repayments	(1,419)	(1,306)	(1,283)	(1,338)	(878)	(913)	(941)	(904)	(939)	(974)
Net cash outflows from financing activities	(1,419)	(1,306)	(1,283)	(1,338)	(878)	(913)	(941)	(904)	(939)	(974)
Net cash inflow/(outflow)	1,448	(1,838)	(1,255)	1,467	1,973	1,945	1,922	1,974	1,948	1,926
Opening cash balance	24,406	25,854	24,017	22,762	24,229	26,202	28,147	30,069	32,042	33,990
Closing cash balance	25,854	24,017	22,762	24,229	26,202	28,147	30,069	32,042	33,990	35,916

- The long-term financial plan has been developed to maintain a positive operating cash flow, sufficient to pay for unfunded capital projects and repay debt.
- Council is planning to develop a sufficient cash balance to be able to pay for large infrastructure renewals in future years.

Statement of changes in equity	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
Accumulated surplus										
Opening balance	218,601	230,404	234,818	235,795	237,489	239,256	241,140	243,134	245,233	247,431
Net profit or (loss)	11,803	4,414	977	1,694	1,767	1,884	1,994	2,099	2,198	2,291
Closing accumulated surplus	230,404	234,818	235,795	237,489	239,256	241,140	243,134	245,233	247,431	249,722
Asset revaluation reserve										
Opening balance	201,554	205,370	209,973	214,642	218,589	222,576	226,602	230,668	234,775	238,923
Other comprehensive income	3,816	4,603	4,669	3,947	3,986	4,026	4,066	4,107	4,148	4,190
Closing asset revaluation reserve	205,370	209,973	214,642	218,589	222,576	226,602	230,668	234,775	238,923	243,113
Total community equity	435,774	444,791	450,437	456,078	461,831	467,741	473,802	480,008	486,354	492,835

- Council's equity value will continue to increase as it generates surpluses and the value of its assets continue to increase.

Sustainability metric	Target	FY26 budget	FY27 forecast	FY28 forecast	FY29 forecast	FY30 forecast	FY31 forecast	FY32 forecast	FY33 forecast	FY34 forecast	FY35 forecast
Council-Controlled Revenue	Contextual	31%	31%	35%	35%	35%	36%	36%	36%	36%	37%
Population Growth Ratio	Contextual	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Operating Surplus Ratio	Contextual	-9%	-9%	-11%	-8%	-8%	-8%	-8%	-8%	-8%	-8%
Operating Cash Ratio	>0%	10%	11%	10%	13%	12%	12%	12%	12%	11%	11%
Unrestricted Cash Expense Cover Ratio	>4 months	6.9	6.4	6.5	7.0	7.4	7.7	8.1	8.4	8.7	8.9
Asset Sustainability Ratio	>90%	239%	165%	119%	100%	101%	103%	104%	106%	107%	108%
Asset Consumption Ratio	>60%	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
Leverage Ratio	0-3 times	2.5	2.0	1.9	1.3	1.1	0.9	0.8	0.6	0.4	0.3

- The long-term financial plan has been developed so that Council meets its financial sustainability metrics, set by the Department of Local Government.
- The metrics show a slowly improving financial performance over the ten year period, with adequate liquidity and reinvestment in infrastructure.

4.Risks to the Long Term Financial Plan

The following issues have been identified as strategic risks to the long-term financial plan.

Availability of grant funding

Council relies heavily on grant funding from the Commonwealth and State governments to be able to provide services and maintain infrastructure. Most of this funding is competitive or relies on other events occurring, such as floods. If the availability of intergovernmental grants changes significantly in any year, it will impact Council's ability to maintain a surplus and to undertake capital projects.

Flood damage funding

The long-term forecast depends on Disaster Recovery Funding Arrangements (DRFA) of between \$7 million and \$11 million per annum to fund its rural road network. Without this funding, the ability to maintain rural roads at current service levels will become difficult.

Contract works

The income from TMR contract works forms an important part of Council's revenue streams. Any material reductions in contracts awarded to Council will compromise the ability to maintain surpluses.

Increasing costs

The cost of construction and services has been increasing due to the significant infrastructure pipelines developed by the Commonwealth and State governments. These factors have increased the replacement cost of Council's infrastructure from \$438 million in 2019 to \$553 million at the end of 2024. In conjunction with wage growth and increased costs due to Council's remote location, the costs to maintain existing services and infrastructure remain a significant challenge.

Adequate resources and skills

The next three years incorporates several significant projects including water security projects, recovery efforts following the recent flood event, replacing the Enterprise Resource Planning (ERP) system and working to improve service delivery and productivity. The successful delivery of many of these projects will require skills and additional resources that are not normally available within Council. Retaining skilled staff and managing contracts with external contractors will determine the successful outcomes of these projects within budget.

5. Budgeted Financial Statements

Statement of financial performance	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Revenue			
Gross rates, levies and charges	14,345	14,682	15,027
less discounts	(1,315)	(1,354)	(1,394)
Rates, levies and charges	13,030	13,328	13,633
Fees and charges	2,514	2,520	2,526
Recoverable works income	6,875	7,043	7,215
Other revenue	1,109	940	943
Operating grants, subsidies and contributions	26,609	26,636	22,387
Capital grants, subsidies and income	15,739	8,336	5,616
Profit on sale of assets	451	451	451
Total revenue	66,328	59,255	52,772
Expenses			
Employee expenses	18,902	19,323	20,258
Materials and services	26,329	25,786	21,543
Finance expenses	568	508	454
Depreciation	8,725	9,224	9,484
Total expenses	54,524	54,841	51,739
Net surplus or (deficit)	11,804	4,415	1,032
Operating deficit			
Net surplus/(deficit)	11,804	4,415	1,032
less capital grants and income	(16,191)	(8,788)	(6,068)
Operating deficit	(4,387)	(4,373)	(5,035)

Total value of the change in rates and utility charges

Section 169 of the *Local Government Regulation 2012* requires Council to include 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 budget for the previous financial year.

For the 2025/26 budget, the change in rates and utility charges is estimated to be 2.7% as illustrated below.

Movements in rates, levies and charges	2024/ 25	2025/ 26	\$	%
General rates	6,569,882	6,622,048	52,166	0.8%
Water utility charges ¹	3,937,673	4,122,781	185,108	4.7%
Sewerage utility charges	1,774,206	1,794,038	19,832	1%
Waste management utility charges	1,136,536	1,195,846	59,310	5.2%
Special charge - Exclusion fencing	449,000	422,596	(26,404)	-5.9%
Special charge - Pest control	106,225	188,324	82,099	77.3%
Rates, levies and charges before discounts	13,973,522	14,345,633	372,111	2.7%

¹ Water utility charges include assumptions on excess water usage based on historical data.

Statement of financial position	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Current assets			
Cash and cash equivalents	25,854	24,017	22,762
Current trade and other receivables	2,619	2,653	2,607
Inventories	897	897	897
Non-current assets	-	-	-
Trade and other receivables	7,819	7,124	6,401
Property, plant and equipment	420,122	430,477	436,718
Total assets	457,311	465,168	469,384
Current liabilities			
Trade and other payables	4,796	4,753	4,406
Current borrowings	1,306	1,283	1,338
Current provisions	3,367	3,468	3,572
Non-current liabilities			
Borrowings	9,662	8,379	7,040
Provisions	2,406	2,494	2,590
Total liabilities	21,537	20,377	18,947
Net community assets	435,774	444,791	450,437
Community equity			
Asset revaluation reserve	205,370	209,973	214,642
Retained surplus	230,404	234,818	235,795
Total community equity	435,774	444,791	450,437

Statement of cash flows	Budget \$'000	Budget \$'000	Budget \$'000
Cash flows from operating activities			
Receipts from ratepayers and customers	24,607	24,495	25,005
Receipts from grants	27,115	26,636	22,470
Payments to suppliers and employees	(43,865)	(45,052)	(42,094)
Interest paid	(484)	(420)	(364)
Net cash inflow/(outflow) from operating activities	7,372	5,659	5,017
Cash flows from Investing activities			
Receipts from capital grants	15,739	8,336	5,616
Receipts from sale of assets	651	651	651
Payments for capital expenditure	(20,895)	(15,177)	(11,256)
Net cash inflow/(outflow) from investing activities	(4,505)	(6,190)	(4,989)
Cash flows from financing activities			
Loan repayments	(1,419)	(1,306)	(1,283)
Net cash outflows from financing activities	(1,419)	(1,306)	(1,283)
Net cash inflow/(outflow)	1,448	(1,838)	(1,255)
Opening cash balance	24,406	25,854	24,017
Closing cash balance	25,854	24,017	22,762

Statement of changes in equity	2025/26 Budget \$'000	2026/27 Budget \$'000	2027/28 Budget \$'000
Accumulated surplus			
Opening balance	218,601	230,404	234,818
Net profit or (loss)	11,803	4,414	977
Closing accumulated surplus	230,404	234,818	235,795
Asset revaluation reserve			
Opening balance	201,554	205,370	209,973
Other comprehensive income	3,816	4,603	4,669
Closing asset revaluation reserve	205,370	209,973	214,642
Total community equity	435,774	444,791	450,437

6. Capital Budget


Council has developed a capital works budget for the three financial year FY26 to FY28. The total of all projects for the three-year period is \$47.3 million, funded by \$31.5 million in capital grants. A summary of the total expenditure and expected grant income over the three years is illustrates below.

Capex summary			
2025/26 financial year			
Department	Total capex	Income	Net expenditure
Works	(10,362,215)	9,224,690	(1,137,525)
Fleet	(2,236,000)	667,000	(1,569,000)
Communities	(5,418,674)	4,739,759	(678,915)
Governance	(2,877,709)	1,774,709	(1,103,000)
Total	(20,894,598)	16,406,158	(4,488,440)
2026/27 financial year			
Department	Total capex	Income	Net expenditure
Works	(10,996,028)	7,274,797	(3,721,231)
Fleet	(2,476,600)	982,000	(1,494,600)
Communities	(1,704,578)	1,061,620	(642,958)
Governance	-	-	-
Total	(15,177,206)	9,318,417	(5,858,789)
2027/28 financial year			
Department	Total capex	Income	Net expenditure
Works	(7,280,946)	4,616,352	(2,664,594)
Fleet	(3,195,600)	1,202,000	(1,993,600)
Communities	(779,531)	-	(779,531)
Governance	-	-	-
Total	(11,256,077)	5,818,352	(5,437,725)
3 year period			
Department	Total capex	Income	Net expenditure
Works	(28,639,189)	21,115,840	(7,523,349)
Fleet	(7,908,200)	2,851,000	(5,057,200)
Communities	(7,902,783)	5,801,379	(2,101,404)
Governance	(2,877,709)	1,774,709	(1,103,000)
Total	(47,327,881)	31,542,928	(15,784,953)

Included in the capital projects is a significant investment in improving water infrastructure over the three years:

Project title	Project cost	Grant income	Council contribution
Raising the heights of weirs on the Thomson River	(11,030,332)	10,490,916	(539,416)
Water mains replacements in Longreach	(7,279,919)	4,367,951	(2,911,967)
Installing electronic water meters in Longreach	(1,531,000)	1,119,658	(411,342)
Strategies and studies to improve water security	(523,000)	379,426	(143,574)
	(20,364,251)	16,357,951	(4,006,299)

7. Revenue Policy

Revenue Policy 2025-2026		 Longreach Regional Council <small>Ilfracombe Isisford Longreach Yarak</small>
Policy Number:	1.5	
Policy Category:	Financial	
Authorised by:	Res-2025-06-145	
Date approved:	19 June 2025	
Review Date:	30 June 2026	

PURPOSE

Section 193 of the *Local Government Regulation 2012* provides that Council must prepare and adopt a revenue policy that states, for a financial year:

- (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 Council intends to grant concession 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.

SCOPE

This policy contains principles to be used in preparing the budget for the 2025/26 financial year. It will also be used when preparing and applying related policies, procedures and guidelines which apply during the 2025/26 financial year.

PRINCIPLES

In preparing the Revenue Policy for the 2025/26 financial year, Council considered the Guideline on Equity and Fairness in Rating for Queensland Local Governments, issued by the Department of Local Government.

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

- Equity for like properties – parcels of similarly valued land which are used for the same or similar purposes, and receive similar services should be levied similar general rates.
- User pays – Council should consider whether it is appropriate in particular circumstances to levy rates, fees or charges directly on specific users of services and facilities to help alleviate the costs associated with the provision of the service or facility, rather than funding it through general rates across the whole local government area.
- Meaningful contribution – Particular land uses can contribute to an increased cost of providing services and facilities for local governments. Local governments can use

differential rating categories to identify properties with similar characteristics and then levy general differential rates on each category, to ensure those properties make a meaningful contribution to the general rates collected.

- **Predictability** – There should be a reasonable level of predictability in the amount of rates levied on parcels of land. Any significant increases in rates should be reasonable and attributed to transparent changes to either the services or facilities provided to land or to changed circumstances of the land.
- **Fairness** – Local governments have a range of powers to implement a rating regime which offers flexibility to effectively deliver fair and equitable outcomes.

POLICY STATEMENT

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

will determine rates and charges after due consideration of the following:

- The needs and expectations of the general community.
- The cost of maintaining existing infrastructure, facilities and services.
- The need for additional infrastructure, facilities and services.
- Council's financial forecasts.
- Council's legislative obligations.

In levying rates and charges, Council will apply the following principles.

- **Equity for like properties** – ensuring that parcels of similarly valued land (based on land valuations) that are used for the same or similar purposes, and receive similar services are levied similar general rates.
- **User pays** – when appropriate, levying rates and charges directly on specific users of services and facilities to help alleviate the costs associated with the provision of the service or facility on the general community.
- **Meaningful contribution** – adopting a differential rating system to identify properties with similar characteristics and levying differential general rates on each category to ensure that all properties provide a meaningful contribution to the costs of Council providing services or facilities.
- **Predictability** – maintaining average increases in rates and charges to a similar increase to CPI each year, unless there is a specific reason for a greater increase, in consultation with the community.
- **Fairness** – providing an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and clear roles and responsibilities for Council and the ratepayer.

2. Principles used for granting concessions for rates and charges

In considering the application of concessions, Council will apply the following principles:

- **Equity** – providing an equitable rating system by reference to the value or quality of the land within the local community.

- **Equality** – providing the same treatment for ratepayers with similar circumstances.
- **Transparency** – ensuring the criteria for receiving concessions is clear.
- **Flexibility** – allows Council to respond to local economic issues.
- **Responsiveness** – ensuring Council's rating system is responsive to community expectations of what activities should attract assistance from Council.

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. It will be guided by principles of:

- **Transparency** – making clear the obligations of ratepayers and the process used by Council in assisting them to meet their obligations.
- **Clarity** – making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective.
- **Equity** – provide appropriate arrangements for different sectors of the community.
- **Equality** – providing the same treatment for ratepayers with similar circumstances.
- **Flexibility** – ensuring Council is able to respond where necessary to changes in the local economy.

4. Setting of cost-recovery fees

Section 97 of the *Local Government Act 2009* provides for Council to establish fees to recover costs associated with the provision of certain activities or services. In considering the setting of cost-recovery fees, Council will be guided by the following principles:

- **Clarity** – ensuring that the cost drivers associated with the cost-recovery are identified.
- **Neutrality** – ensuring that the cost-recovery fee is not more than the cost to Council of taking the action for which the fee is charged.
- **Transparency** – Council will make the register of cost-recovery fees available to the public on Council's website.

5. Purpose of concessions for rates and charges

The purpose of the concessions for rates and charges to be granted for the 2025/26 financial year are stated in the following table.

Concession for rates and charges	Purpose of concession
Concession to pensioners who comply with the criteria set out in the <i>Revenue Statement</i> .	Assist pensioners to reduce their overall cost of living and provide a consistent approach to granting rebates to eligible pensioners.

6. Funding of physical and social infrastructure costs for development


Council reserves the right to fund the costs of any new development by levying charges upon that development. Such charges are determined in accordance with the applicable provisions of the *Planning Act 2016* and *Planning Regulation 2017*. 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.

Authorised by resolution as at 19 June 2025:

A handwritten signature in black ink, appearing to read 'B. Walsh', is written over a horizontal line.

Brett Walsh
Chief Executive Officer

8. Revenue Statement

Revenue Statement 2025-2026		 Longreach Regional Council <small>Hilfracombe Islaford Longreach Yarak</small>
Policy Number:	1.6	
Policy Category:	Financial	
Authorised by:	Res-2025-06-159	
Date approved:	19 June 2025	
Review Date:	30 June 2025	

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

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

The Revenue Statement outlines the revenue measures adopted by Longreach Regional Council (Council) for the financial year ending 30 June 2026.

For the financial year ending 30 June 2026, 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 many factors in determining the Differential General Rating Categories, including:

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

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

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
25 – Residential (Longreach) <1 Ha	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of less than 1 Ha which is not otherwise categorised.	3.2956	\$955
26 – Residential (Longreach) 1 Ha or more or rural residential	Land used or intended for use, in whole or in part, for residential purposes within the township of Longreach which has an area of more than 1 Ha or for rural residential purposes outside of but adjacent to Longreach town, which is not otherwise categorised.	2.1565	\$955
27 – Residential (Other Towns)	Land used or intended for use, in whole or in part, for residential purposes within the townships of Ilfracombe, Isisford, Emmet and Yaraka which is not otherwise categorised.	1.4050	\$529
28 – Multi Residential	Land used, or intended for use, in whole or in part, for long term residential purposes with multiple dwelling units within the one title.	3.9261	\$1,385
44 – Commercial	Land used or intended for use, in whole or in part, for commercial purposes, including short term accommodation in all towns unless otherwise categorised.	4.1151	\$955
14 – Major Caravan Parks	Land used or intended for use, in whole or in part, for commercial purposes of cabins, camping, caravan, campervan and motor home accommodation of 40 or more accommodation sites for the travelling public.	3.9376	\$13,846
16 – Transformer Sites	Land used for the purposes of a transformer.	2.0510	\$955
18 – Tourist Attractions (All areas)	Land used or intended for use, in whole or in part, for a major tourist attraction, which is greater than 1 hectare in area.	1.1844	\$5,363
19 – Not for profit	Land used or intended for use, in whole or in part, for the purposes of a not for profit activity.	1.2250	\$450
21 – Horse Stable Precinct	Land in the Longreach Horse Stable Precinct used for the purposes of a horse stable.	4.9321	\$625
30 – Rural <100 Ha	Land used or intended for use, in whole or in part, for rural purposes which is less than 100 hectares in area, except land included in category 54 to 61.	1.7688	\$486
31 – Rural 100 – 1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is between 100 and 1000 hectares in area, except land included in category 54 to 61.	0.8228	\$670

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
32 - Rural >1,000 Ha	Land used or intended for use, in whole or in part, for rural purposes which is more than 1000 hectares in area, except land included in category 54 to 61.	0.4371	\$955
42 - Industrial	Land used or intended for use, in whole or in part, for industrial purposes including transportation and storage unless otherwise categorised.	5.9011	\$955
45 - Airport	Land used or intended for use, in whole or in part, for any purpose on land designated as Longreach Airport Precinct.	5.3679	\$955
50 - Small Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 0 and 10 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	1.7881	\$440
51 - Medium Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 11 and 300 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$204,402
52 - Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of between 301 and 1000 people on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$408,768
53 - Extra Large Mining	Land used or intended for use, in whole or in part, for the purposes of mining, with an average of over 1000 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 66 to 74.	4.7470	\$736,049
54 - Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	8.3469	\$13,127
55 - Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$26,220

DIFFERENTIAL GENERAL RATES			
Category	Description	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate
56 - Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$52,417
57 - Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$78,615
58 - Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$104,823
59 - Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$131,031
60 - Intensive Accommodation 501 – 600 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 501 and 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$157,228
61 - Intensive Accommodation 600 + persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 600 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	4.1735	\$183,436
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.	2.0087	\$13,915

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

Definitions/Locations

For the purposes of the above table the “Longreach Airport Precinct” (see category 45) incorporates the land comprising assessment number A30396, and any new assessments created through sub-division and amalgamation of this assessment.

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. 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.

5.1 Control of Pests Special Charge

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

1. 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.
2. 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 2026.
3. 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.
4. The estimated cost of Council implementing the Overall Plan is \$194,000 of which the sum of \$188,324 will be funded by this special charge.
5. The estimated time for implementing the Overall Plan is 12 months ending on 30 June 2026.
6. The special charge shall apply to each of the designated assessments listed in the table below at an annual charge of 5.13 cents per hectare for the financial year ending 30 June 2026.
7. If, after the date of Council's budget meeting, a reconfiguration of any of the rateable assessments into one or more rateable assessments occurs:
 - (1) The gross amount to be levied on the rateable assessment or assessments created by the reconfiguration, from the date of registration of the reconfiguration, is the amount specified in this resolution; and
 - (2) If more than one rateable assessment is created by the reconfiguration, the gross amount must be apportioned to all of those rateable assessments, proportionate to the area the new rateable assessment bears to its parent parcel.

Example: If Assessment A at the time of Council's budget meeting has an area of 1000 hectares, but is subsequently reconfigured into 3 lots having areas of 350, 450 and 200 hectares, the special charge will be divided across the 3 lots in the proportions of 35%, 45% and 20%, respectively.

The amount of the special charge per assessment is:

Assess-ment	2025/26 charge	Assess-ment	2025/26 charge	Assess-ment	2025/26 charge	Assess-ment	2025/26 charge	Assess-ment	2025/26 charge
A1608	\$711.21	A1745	\$209.56	A20122	\$1,566.66	A30190	\$405.12	A40013	\$1,322.02
A1609	\$3,378.78	A1769	\$64.38	A20126	\$452.08	A30192	\$2,962.92	A40015	\$6,409.61
A1618	\$821.38	A1804	\$292.62	A20129	\$790.54	A30195	\$200.07	A40019	\$248.84
A1619	\$633.69	A1830	\$252.40	A20130	\$478.41	A30196	\$1,236.49	A40020	\$395.52
A1624	\$1,383.56	A1831	\$1,040.93	A20131	\$97.72	A30197	\$349.56	A40021	\$1,503.83
A1627	\$398.45	A1834	\$158.15	A20132	\$322.99	A30199	\$12.06	A40086	\$619.19
A1629	\$249.33	A1844	\$1.64	A20133	\$444.98	A30205	\$1,174.77	A40087	\$1,104.19
A1630	\$1,054.46	A1849	\$1,659.42	A20137	\$213.97	A30209	\$639.58	A40088	\$709.22
A1631	\$753.60	A1856	\$531.62	A20138	\$418.70	A30214	\$17.64	A40089	\$846.55
A1632	\$552.55	A1865	\$349.68	A20139	\$191.20	A30223	\$1,444.77	A40091	\$1,156.73
A1633	\$138.68	A1866	\$167.07	A20141	\$843.09	A30224	\$4,263.75	A40104	\$522.83
A1635	\$616.30	A1869	\$602.95	A20147	\$713.26	A30225	\$628.29	A40105	\$212.30
A1637	\$523.67	A1871	\$486.33	A20148	\$418.56	A30226	\$1,576.78	A40106	\$142.63
A1639	\$8,888.13	A1873	\$717.46	A20150	\$437.57	A30231	\$1,067.94	A40107	\$142.67
A1640	\$884.93	A1874	\$510.05	A20151	\$319.64	A30235	\$9.29	A40110	\$236.34
A1641	\$2,924.10	A1875	\$728.64	A20152	\$379.00	A30243	\$2,109.65	A40113	\$1,134.84
A1642	\$974.31	A1876	\$422.43	A20153	\$1,601.22	A30244	\$1,479.30	A40122	\$542.70
A1646	\$540.48	A1878	\$18.98	A20157	\$5,129.97	A30247	\$1,154.13	A40123	\$1,699.14
A1647	\$422.25	A1881	\$1,012.17	A20158	\$194.98	A30257	\$589.44	A40111	\$236.34
A1648	\$952.83	A1885	\$380.10	A20159	\$417.51	A30263	\$29.09	A40186	\$191.41
A1651	\$904.32	A1889	\$380.00	A20161	\$933.76	A30280	\$18.30	A40187	\$422.02

A1652	\$576.38	A1892	\$947.83	A20162	\$734.55	A30292	\$459.74	A40119	\$93.75
A1654	\$1,285.80	A1893	\$239.78	A20163	\$145.84	A30297	\$999.52	A40128	\$1,559.56
A1657	\$736.40	A1904	\$1,587.17	A20164	\$398.31	A30301	\$728.23	A40148	\$1,728.84
A1658	\$1,127.01	A1912	\$1,179.48	A20165	\$169.62	A30342	\$2.54	A40128	\$1,559.56
A1666	\$328.51	A1918	\$1,215.81	A20166	\$515.49	A30351	\$577.80	A40127	\$2,056.41
A1667	\$1,084.47	A1919	\$880.27	A20167	\$479.81	A30354	\$638.34	A40179	\$1,431.49
A1672	\$1,175.19	A1928	\$548.22	A20168	\$171.02	A30365	\$87.77	A40150	\$2,176.54
A1673	\$472.71	A1930	\$731.73	A20169	\$522.70	A30395	\$416.74	A40152	\$1,334.80
A1676	\$859.58	A1931	\$773.01	A20173	\$701.11	A30397	\$430.87	A40174	\$477.11
A1677	\$692.23	A1932	\$657.56	A20174	\$228.95	A30399	\$415.42	A40188	\$210.14
A1679	\$191.62	A1935	\$615.28	A20175	\$522.77	A30402	\$13.41	A40189	\$213.69
A1684	\$592.95	A1936	\$581.23	A20176	\$698.86	A30415	\$131.68	A40193	\$806.70
A1685	\$419.71	A1979	\$5.82	A20179	\$628.49	A30417	\$823.45	A40202	\$272.65
A1686	\$393.87	A2009	\$827.16	A20180	\$811.94	A30427	\$384.37	A40203	\$423.84
A1689	\$538.75	A2023	\$275.98	A20203	\$624.86	A30428	\$430.13	A40208	\$225.46
A1692	\$345.39	A2055	\$1,340.44	A20219	\$1,070.24	A30432	\$337.68	A40209	\$429.95
A1700	\$475.08	A2077	\$661.76	A20220	\$413.13	A30441	\$787.28	A40215	\$529.16
A1705	\$1,256.81	A2142	\$900.77	A20224	\$377.38	A30442	\$549.88	A40216	\$143.08
A1712	\$803.69	A2143	\$1,978.01	A20230	\$128.45	A30443	\$275.51	A40217	\$1,479.60
A1714	\$2,429.3	A2144	\$1,503.84	A20233	\$441.36	A30445	\$185.46	A40218	\$177.65
A1715	\$1,081.14	A2145	\$683.53	A30171	\$1,743.25	A30449	\$570.86	A40219	\$287.80
A1716	\$2.11	A2147	\$518.96	A30172	\$451.25	A40001	\$771.40	A40220	\$770.00
A1718	\$355.79	A2213	\$685.65	A30173	\$2,516.27	A40008	\$2,361.60	A40221	\$1,522.78
A1726	\$667.02	A2214	\$490.92	A30177	\$460.31	A40009	\$364.91	A40224	\$1,579.91
A1732	\$90.54	A20117	\$410.30	A30178	\$398.91	A40010	\$2.67	A40225	\$2.87
A1739	\$526.59	A20118	\$483.78	A30184	\$1,678.61	A40011	\$844.72	A40227	\$213.20
A1744	\$421.15	A20120	\$444.28	A30187	\$851.26	A40012	\$1,375.03		

5.2 Longreach Wild Dog Exclusion Fence Scheme Special Charge

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

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

- The service, facility or activity is the borrowing of funds to implement the project, purchase materials and construct exclusion fencing that controls pest animals for the identified rateable land to which the special charge will apply;
- The Scheme is intended to be cost neutral to Council. It does not involve a loan arrangement with landowners but is implemented through the exercise of Council's statutory powers under the *Local Government Act 2009* and the *Local Government Regulations 2012*.
- Council has borrowed funds from the Queensland Treasury Corporation (**QTC**) to fund the Scheme.
- The rateable land which has been identified in the Overall Plan (or its occupier) specially benefits from the service, facility or activity funded by the special charge because the provision of the exclusion fencing empowers a landholder or group of landholders to develop an integrated property pest management plan involving baiting, trapping and shooting to control pest animals and improve the economic viability of this land for grazing purposes. The rateable land to which the special charge will apply are the properties listed in Table 4A below.
- The amount of Special Charge will differ for each parcel of identified rateable land according to the level of benefit that the property receives from the provision of the exclusion fencing. The level of benefit for each property will be determined according to the total costs associated with Council's borrowing from QTC, the purchase of materials and construction of fencing. Special Charges will be levied and paid over 20 years for each of the parcels of identified rateable land from the commencement of the arrangement with each property.
- The Total Cost for each parcel of rateable land to determine the amount of Special Charge under the Scheme will be calculated as follows:

- the net cost of materials and construction paid by Council; plus
- the notional interest on the net cost of materials and construction paid by Council for the first two-year period where no Special Charges will be levied for a parcel of identified rateable land; plus
- the QTC Administration fee; plus
- Council's 2% Administration fee which will be calculated on the sum of costs noted above (**Total Cost**)
- Special Charges will then be levied by Council as follows:
 - For years one and two of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will not be levied;
 - For years three to five of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will be levied to cover notional interest only on the Total Cost of the Scheme for that property; and
 - For years six to twenty of the Scheme that applies to an individual parcel of the identified rateable land, Special Charges will be levied to cover repayment of the Total Cost of the Scheme for that property and notional interest on outstanding amounts for the remaining term.
- The estimated cost of carrying out the overall plan is \$17.8 million. This figure includes all of the costs associated with the installation of the exclusion fencing, administrative costs, and interest and fees charged on the Total Cost for each parcel of identified rateable land;
- The estimated time for carrying out the Overall Plan is 22 years, with the Overall Plan commencing on 1 July 2016 and concluding on 30 June 2038. The first fence construction on a parcel of identified rateable land commenced in 2017 and the final Special Charge for the Overall Plan will be levied by Council in 2038;
- The annual implementation plan for this special charge for the 2025/2026 financial year is the levying of the special charges as per the table that follows, for the purposes of making ongoing repayments to QTC of funds previously borrowed.
- Council will not accept any lump sum payments in settlement of amounts to be paid under the Scheme. Because the Scheme does not involve a loan arrangement, early repayment is not possible and will not be permitted by Council. No early payment discounts apply to payments of Special Charges.
- In regards to rateable assessments that are identified as land that is part of the Longreach Wild Dog Exclusion Fence Scheme, if a reconfiguration of any of the rateable assessments into one or more rateable assessments occurs after the special charge has been determined for the financial year, a concession, granted pursuant to sections 120(1)(c) and 122(1)(b) of the Local Government Regulation 2012 will be applied to the landowner as follows:
 1. Council will obtain information from the original applications to the LWDEFS to determine the total length and cost per meter of the fencing on each original rateable assessment on commencement of the scheme.
 2. By reference to mapping data, Council will measure the distance of the fencing on the new rateable assessments to apportion the costs of the scheme between each new assessment.
 3. Council will provide a concession to each of the new rateable assessments by deducting a concession amount from the gross amount of the special charge so that the net result of the concession is that the landowner will only pay a special charge equivalent to the amount calculated in 1 and 2 above.

The amount of the special charge for each assessment for the financial year ending 30 June 2026 is set out in the table below. Those assessments that have been struck out in the schedule have been subject to a sub-division or amalgamation and the charges have been applied against the new assessments added to the schedule.

Assessment	Amount to be levied 2025/26	Assessment	Amount to be levied 2025/26	Assessment	Amount to be levied 2025/26
A1930	14,068.76	A30443	17,170.32	A1849	10,344.28
A1886	-	A30297	20,189.54	A30209	14,215.78
A40104	20,744.04	A30177	28,385.96	A1881	55,799.84
A1695	-	A1676	38,573.14	A20150	9,431.16
A40009	32,571.46	A30196	9,494.50	A1912	16,565.52
A1875	25,112.08	A1726	32,625.90	A1891	-
A30353	-	A1935	47,668.68	A40125	-
A20219	13,881.60	A20139	19,991.28	A40126	-
A1715	1,589.14	A1692	15,764.70	A1642	40,807.32
A20132	15,721.36	A20166	10,965.86	A1686	4,183.52
A20162	24,413.72	A20175	15,849.26	A1667	18,551.02
A20138	19,087.70	A20159	14,476.14	A20120	3,546.24
A20118	13,699.26	A20164	10,388.16	A20141	31,730.44
A30243	10,625.04	A20157	46,449.62	A1928	3,367.46
A20133	3,153.04	A40105	3,182.98	A2149	-
A30223	22,348.36	A40106	6,815.30	A40086	12,037.36
A20174	8,565.40	A40107	1,393.02	A1631	17,954.32
A2009	2,876.86	A20158	14,095.56	A1666	24,795.86
A20161	10,872.96	A30351	3,682.72	A30226	11,668.68
A20117	2,215.96	A1634	-	A1888	-
A30428	6,604.62	A2178	-	A40084	13,208.30
A1700	6,979.62	A40148	22,910.16	A40220	40,127.18
A1609	44,003.68	A20176	25,271.92	A40202	12,244.12
A40221	44,109.54				

6. 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 2026 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.

6.1 Water

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the 2025/26 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 \$1.35 and every kilolitre thereafter being charged at a rate of \$2.70 per kilolitre.

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

The fixed water charges are shown in the following tables:

Longreach per connection water item number and description	Number of units	Allocation (kl)	Fixed charge
1) Land used for commercial, industrial, residential or recreational purposes for each dwelling or building erected on a parcel of land (except if the facility is identified separately in this table).	8	1,200	\$1,520.00
2) Each additional lot/parcel on an assessment being charged water except if the lot/parcel is identified separately in this table	2	300	\$380.00
3) Each additional shop/office of multiple shop/office facility (see item 13)			
4) Each motel room or unit (also see item 18a and 19a)			
5) Vacant land within water area - not connected	4	600	\$760.00
6) Church or church land			
7) Stables per allotment improved (other than at Racecourse or Showgrounds)			
8) Vacant land - connected	6	900	\$1,140.00
9) Restaurant/café/conference venue (or additional units if part of another facility, see item 18a and 19a)	12	1,800	\$2,280.00
10) Church hall			
11) Land used for flats, hostels, aged persons accommodation or residential multiunit buildings for the first 2 units/flats (including owner//manager residence) (for each additional unit see item 4)	16	2,400	\$3,040.00
12) Water/sewerage pumping station, electrical sub station			
13) Supermarket (if a supermarket is part of a complex containing other uses, such other uses shall attract the charge applicable to single or multiple shop/office as per item 3)	20	3,000	\$3,800.00
14) Caravan parks each additional 20 sites a) charge for additional sites to caravan parks less than 20 sites item 19			
15) Childcare centre or pre-school or kindergarten on separate parcel. a) additional charge if facility is included with school item 25			
16) Police station and associated uses (other than dwelling)			
17) Car wash			
18) Hotel, motel, tavern and licensed clubs a) for each unit see item 4 , for restaurant/café see item 9	40	6,000	\$7,600.00
19) Caravan parks less than 20 sites a) greater than 20 sites see item 14 , for restaurant/café see item 9			
20) Railway station and associated uses (other than dwelling)			
21) Fire station and residence			
22) Cemetery			
23) Public toilet block, council park			
24) Racecourse	48	7,200	\$9,120.00
25) School, childcare centre, pre-school or kindergarten per parcel of land a) for additional childcare centre, pre-school or kindergarten charges see item 15	60	9,000	\$11,400.00

Ilfracombe, Isisford, Yaraka per connection water item and description	Number of units	Allocation (kl)	Fixed charge
1) Land used for commercial, industrial, residential or recreational purposes for each dwelling or building erected on a parcel of land (except if the facility is identified separately in this table).	8	1,200	\$928.00
2) Vacant land within water area - not connected	4	600	\$464.00
3) Vacant land - connected	6	900	\$696.00
4) Land used for a hotel, caravan park, school or recreation purposes	16	2,400	\$1,856.00
5) Public toilet block, council park	32	4,800	\$3,712.00

Other water charges

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

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

Bulk Water Utility Charges - Longreach

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

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

Assessment	Charge per kl	Assessment	Charge per kl	Assessment	Charge per kl
A1308	\$1.80	A1724	\$1.80	A774	\$1.80
A1397/A1398	\$1.80	A30332	\$1.80	A2226	\$1.80
A1787	\$1.80	A1807	\$1.80	A1764	\$1.80
A1790	\$1.80	A1047	\$1.80	A745	\$1.80
A1789	\$1.80	A2205	\$1.80	A1783	\$1.80
A40199	\$1.80	A1084	\$1.80	A1597	\$1.80
A1786	\$1.80	A30299	\$1.80	A2212	\$1.80
A1484	\$1.80	A1590	\$1.80	A2227	\$1.80
A1748	\$1.80	A2202	\$1.80	A1806	\$1.80
A1781	\$1.80	A2054	\$1.80		
A1793	\$1.80	A30341	\$1.80		
A1722	\$1.80	A40200	\$1.80		

Untreated Water Users - Ilfracombe

Separate to the table above, Untreated Water Users in Ilfracombe will be charged at a rate of \$1.80 per kilolitre.

6.2 Sewerage

Sewerage charges will be set to recover all of the costs associated with the provision of sewerage services by Council in the 2025/26 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.

This charge will be levied irrespective of whether the premises are unoccupied and/or for any period during the year.

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

Charge	Charges Apply to:	Location	Annual Charge
First pedestal	Charge applied to each separate single unit dwelling and the 1st pedestal at all other connected assessments.	Longreach	\$764
		Ilfracombe and Isisford	\$226
Additional pedestal	Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme after applicable first pedestal charge.	Longreach	\$462
		Ilfracombe and Isisford	\$145

Charge	Charges Apply to:	Location	Annual Charge
Vacant sewerage	Vacant land per lot/parcel to which Council is prepared to connect a sewerage service.	Longreach	\$577
		Ilfracombe and Isisford	\$124

6.3 Waste management

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

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

Application of waste collection charges

Charges for new waste services will commence upon a premises being considered to be able to be occupied¹ and the delivery of the 240 litre bin to the premises by Council.

This charge will be levied irrespective of whether the occupier avails themselves to the service and irrespective to whether the premises are unoccupied and/or for any period during the year.

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

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

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

¹ **Occupied** means land that has located on it, a building or structure greater than 25m², or which is used for commercial purposes (i.e., agistment, heavy vehicle parking, and commercial cultivation)

6.4 Landfill Access Charge (s 94 Local Government Act 2009)

Council will make and levy a utility charge (to be known as the 'Landfill Access Charge') in the sum of \$148.00 per rateable assessment per annum (or \$74.00 per half-year), to be levied equally on all rateable land in the region. Landfill Access Charges are collected and used for the purpose of covering the cost of supplying landfill management facilities and a landfill management service. The charges are set to recover landfill management costs including:

- Waste service administration
- Waste facilities – construction, operation, consolidation, rationalisation and improvements
- Waste minimisation and reduction education
- Post closure rehabilitation of waste facilities and landfill sites.

7. 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 2025 (issued August/September)
- Billing period 1 January to 30 June 2026 (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.

8. INTEREST (s 133 Local Government Regulation 2012)

Overdue rates and charges will bear interest at the rate of 12.12 percent per annum, compounded daily. Interest is payable from the date that the rates and charges become overdue.

9. DISCOUNT (s 130 Local Government Regulation 2012)

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

Charges excluded from discount entitlement include:

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

10. CONCESSIONS (s 121 Local Government Regulation 2012)

10.1 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 Management Levy.

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

11. 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.

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

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

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

Authorised by resolution as at 19 June 2025:

A handwritten signature in black ink, appearing to read 'B. Walsh', is written over a horizontal line.

Brett Walsh
Chief Executive Officer