BARCALDINE
REGIONAL COUNCIL

2026-2027 BUDGET

Steady Progress for the Barcaldine Region

The 2026/2027 Budget reflects a year of steady progress for the Barcaldine Region.

Like many regional councils across Queensland, Council continues to operate in a challenging financial environment, balancing increasing service expectations, rising costs and the responsibility of maintaining vital infrastructure across a large geographic area. In developing this budget, Councillors and staff have taken a disciplined and conservative approach, ensuring Council remains focused on long-term financial sustainability while continuing to deliver essential services and invest in our communities.

A significant contributor to Council's financial position remains the Australian Government's Financial Assistance Grant. The allocation of approximately $14 million continues to be Council's largest source of operational funding and provides critical support for service delivery across the region. The advance payment of approximately 80 per cent of this funding before the commencement of the 2026/2027 financial year has been welcomed, providing a positive boost to Council's cashflow. However, it also means the revenue figures within the 2026/2027 budget appear lower than they otherwise would.

Despite this challenge, Council has worked hard to develop a budget that plots a path toward a stronger unrestricted cash position in the years ahead. This budget reflects prudent financial management, realistic assumptions and a commitment to improving Council's financial sustainability over time.

Importantly, Council has been able to achieve this while keeping increases to ratepayers to a minimum. General rates and service charges have increased by 4 per cent, ensuring Council can continue delivering the services and infrastructure our communities rely upon while remaining mindful of cost-of-living pressures facing households and businesses.

This budget has been shaped by the priorities identified by our communities through Council's recent community survey. The five key focus areas identified were Roads and Transport, Animal Management, Community Care and NDIS Services, Parks and Gardens, and Economic Development. The investments contained within this budget directly respond to those priorities.

Roads and Transport

Roads continue to be one of the most important issues for residents across our region and remain a key focus of Council's investment program.

The 2026/2027 Budget includes more than $5.6 million in capital investment for roads and transport infrastructure. This includes approximately $3 million for gravel road resheeting and $500,000 dedicated to progressing the sealing of gravel town streets, including streets such as Boree and Bauhinia Streets in Barcaldine.

This investment is further supported by a significant flood recovery program arising from the January to March 2026 flood events, which will see substantial additional works undertaken across the region.

Council's partnership with the Department of Transport and Main Roads continues to deliver significant benefits for our communities. These contracts support local employment, strengthen Council's workforce capacity and provide an important source of revenue. During the coming year Council will continue delivering major projects including sections of the Alpha-Tambo Road through the Central Queensland Beef Roads Program and the next stage of widening works on the Barcaldine-Aramac Road through the Transport Infrastructure Development Scheme (TIDS).

In addition, Council will continue to deliver the Road Maintenance Performance Contract (RMPC), with more than $7 million invested in maintaining the State-controlled road network throughout the region during the coming financial year.

Community Care and NDIS Services

Supporting our most vulnerable residents remains a central priority for Council.

This budget includes more than $3.8 million towards community care programs, NDIS coordination and disability support services. These programs provide valuable support to residents throughout the region and help ensure people can continue living independently and participating fully within their communities.

Council recognises the importance of these services, particularly within regional communities where access to support can often be limited, and remains committed to ensuring residents receive quality care close to home.

Parks, Gardens and Community Enhancement

The presentation of our towns contributes significantly to community pride, liveability and visitor experience.

Council believes our parks, gardens and streetscapes should reflect the unique character of each community across the region. To support this objective, the budget includes $150,000 in community enhancement capital works together with a new operational commitment of $150,000 dedicated to improving gardens, streetscapes and public spaces across Barcaldine, Aramac, Alpha, Jericho and Muttaburra.

This investment will help ensure our towns remain attractive, welcoming and vibrant places to live, work and visit.

Animal Management

Council has heard clearly from residents that a different approach is needed to animal management across the region.

This year's budget allocates $120,000 to strengthen Council's animal management and local laws program. The focus will be on a more proactive approach combining education, awareness and enforcement. Council's objective is to improve community safety, promote responsible pet ownership and address issues before they become larger concerns.

Economic Development and Regional Growth

While maintaining a conservative operational budget, Council continues to pursue opportunities that support economic growth, job creation and long-term prosperity.

One of the most significant projects is the extension of the John Miller Industrial Estate, supported through approximately $7 million in State Government funding. This project will create opportunities for future business growth and economic diversification throughout the region.

Council will also continue progressing the Barcaldine Sewerage Treatment Plant Upgrade, with approximately $2 million allocated toward this critical infrastructure project. This investment supports future development opportunities while ensuring Council continues to meet regulatory and environmental obligations.

Another major investment area is waste management infrastructure, with approximately $4.7 million committed over the next three years towards upgrades and improvements at waste and resource recovery facilities across the region. These projects will improve service delivery while supporting better environmental outcomes into the future.

Importantly, this budget contains projects and investments across all communities in the Barcaldine Region. Council remains committed to ensuring every town benefits from long-term planning and investment, recognising that strong regional communities are built through consistent and equitable support.

Partnerships Delivering for the Region

One of the strengths of this budget is the significant level of external investment being secured for the Barcaldine Region through partnerships with both the Queensland and Australian Governments.

Regional councils simply cannot deliver major infrastructure projects through rates revenue alone. The support provided by State and Commonwealth funding programs allows Council to undertake projects that would otherwise be beyond the reach of local communities and ratepayers.

Whether it is flood recovery works, road upgrades, economic development initiatives, industrial land expansion, sewerage infrastructure improvements or investments in community facilities, external funding continues to play a critical role in delivering outcomes across our region.

Council remains committed to advocating strongly for our communities and pursuing every available funding opportunity. By successfully attracting external investment, we are able to maximise the value of every rates dollar while delivering infrastructure and services that support local jobs, economic growth and improved liveability.

I want to acknowledge and thank both the Queensland and Australian Governments for their ongoing investment in the Barcaldine Region. These partnerships are helping to deliver projects that strengthen our communities, create opportunities for future generations and ensure our region continues to prosper.

I also would like to recognise our Chief Executive Officer Daniel Bradford and his team for the power of work that has bulled this budget together.

The reality is simple – many of the major projects included in this budget are only possible because governments are investing alongside local communities. Council will continue to work constructively with all levels of government to ensure the Barcaldine Region receives its fair share of funding and support.

Looking Forward

This budget is built on a simple principle: steady progress.

It is a conservative budget that reflects responsible financial management and realistic assumptions. It focuses on strengthening Council's financial position, maintaining the services our communities rely upon and maximising opportunities to attract external funding and investment into our region.

At the same time, it continues to invest in the projects and priorities that matter most to our communities.

There is still work to do. Strengthening Council's financial sustainability remains an ongoing priority. However, this budget demonstrates that we are moving in the right direction.

By carefully balancing today's responsibilities with tomorrow's opportunities, Council is laying the foundations for a stronger, more resilient and more prosperous Barcaldine Region.

Attachment 7 - 2026/2027 Budget and Long-Term Financial Forecast

Barcaldine Regional Council
2026/2027 Budget and Long Term Financial Forecast 2027 to 2036
Statement of Income and Expenditure

	2026/2027 Budget	2027/2028 Forecast	2028/2029 Forecast	2028/2030 Forecast	2030/2031 Forecast	2031/2032 Forecast	2032/2033 Forecast	2033/2034 Forecast	2034/2035 Forecast	2035/2036 Forecast
Revenue										
Operating Revenue										
Net rates and utility charges	9,118	9,482	9,862	10,256	10,666	11,093	11,537	11,998	12,478	12,977
Fees and charges	3,618	3,799	3,989	4,188	4,398	4,618	4,848	5,091	5,345	5,613
Rental income	494	519	545	572	600	630	662	695	730	766
Interest received	539	555	572	589	607	625	644	663	683	703
Sales revenue	17,174	15,418	15,903	16,404	16,921	17,454	18,005	18,574	19,161	19,767
Grants, subsidies, contributions and donations	20,877	20,676	21,171	21,681	22,206	22,748	23,305	23,879	24,471	25,080
Other Income	21	21	21	21	21	21	21	21	21	21
Total Operating Revenue	**51,841**	**50,470**	**52,062**	**53,711**	**55,419**	**57,188**	**59,022**	**60,921**	**62,888**	**64,927**
Capital Revenue										
Grants and subsidies	15,019	10,115	6,800	6,200	4,200	6,200	6,400	4,900	4,900	4,900
Contributions	-	-	-	-	-	-	-	-	-	-
Gain on sale of non-current assets	-	-	-	-	-	-	-	-	-	-
Total Capital Revenue	**15,019**	**10,115**	**6,800**	**6,200**	**4,200**	**6,200**	**6,400**	**4,900**	**4,900**	**4,900**
Total Revenue	**66,860**	**60,585**	**58,862**	**59,911**	**59,619**	**63,388**	**65,422**	**65,821**	**67,788**	**69,827**
Expenses										
Operating Expenses										
Employee Costs	(16,469)	(17,210)	(17,985)	(18,794)	(19,640)	(20,523)	(21,447)	(22,412)	(23,421)	(24,475)
Materials and Services	(31,270)	(27,300)	(28,071)	(28,869)	(29,695)	(30,551)	(31,438)	(32,357)	(33,308)	(34,293)
Finance costs	(78)	(48)	(33)	(21)	(9)	(1)	(1)	(1)	(1)	(1)
Depreciation	(8,129)	(8,325)	(8,476)	(8,597)	(8,724)	(8,840)	(8,976)	(9,117)	(7,961)	(7,795)
Total Operating Expenses	**(55,946)**	**(52,884)**	**(54,565)**	**(56,281)**	**(58,068)**	**(59,916)**	**(61,862)**	**(63,887)**	**(64,691)**	**(66,564)**
Capital Expenses										
Provisions										
Loss on sale of non-current assets	-	-	-	-	-	-	-	-	-	-
Total Capital Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenses	**(55,946)**	**(52,884)**	**(54,565)**	**(56,281)**	**(58,068)**	**(59,916)**	**(61,862)**	**(63,887)**	**(64,691)**	**(66,564)**
Net Income/(Loss)	**10,913**	**7,701**	**4,297**	**3,629**	**1,551**	**3,472**	**3,559**	**1,934**	**3,098**	**3,263**

Barcaldine Regional Council
2026/2027 Budget and Long Term Financial Forecast 2027 to 2036
Statement of Fianancial Position

	2026/2027 Budget	2027/2028 Forecast	2028/2029 Forecast	2028/2030 Forecast	2030/2031 Forecast	2031/2032 Forecast	2032/2033 Forecast	2033/2034 Forecast	2034/2035 Forecast	2035/2036 Forecast
Current Assets										
Cash and cash equivalents	$ 21,182	$ 23,013	$ 24,969	$ 26,120	$ 26,658	$ 27,601	$ 28,598	$ 29,212	$ 29,432	$ 29,653
Receivables	$ 2,472	$ 2,367	$ 2,460	$ 2,550	$ 2,644	$ 2,734	$ 2,842	$ 2,947	$ 3,056	$ 3,160
Contract Assets	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Inventories	$ 434	$ 434	$ 434	$ 434	$ 434	$ 434	$ 434	$ 434	$ 434	$ 434
Other current assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total current assets	**$ 24,588**	**$ 26,314**	**$ 28,363**	**$ 29,604**	**$ 30,236**	**$ 31,268**	**$ 32,374**	**$ 33,093**	**$ 33,422**	**$ 33,747**
Non-current Assets										
Property, plant and equipment	$ 438,315	$ 444,349	$ 447,259	$ 450,548	$ 452,624	$ 456,612	$ 460,948	$ 464,340	$ 469,540	$ 475,175
Total non-current assets	**$ 438,315**	**$ 444,349**	**$ 447,259**	**$ 450,548**	**$ 452,624**	**$ 456,612**	**$ 460,948**	**$ 464,340**	**$ 469,540**	**$ 475,175**
TOTAL ASSETS	**$ 462,903**	**$ 470,663**	**$ 475,622**	**$ 480,152**	**$ 482,859**	**$ 487,880**	**$ 493,322**	**$ 497,433**	**$ 502,962**	**$ 508,922**
Current Liabilities										
Trade and other payables	$ 1,337	$ 1,186	$ 1,225	$ 1,262	$ 1,301	$ 1,337	$ 1,382	$ 1,425	$ 1,470	$ 1,512
Contract Liabilities	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Borrowings	$ 260	$ 189	$ 198	$ 207	$ 41	$ -	$ -	$ -	$ -	$ -
Provisions	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591	$ 3,591
Other current liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Current Liabilities	**$ 9,187**	**$ 8,966**	**$ 9,014**	**$ 9,060**	**$ 8,932**	**$ 8,928**	**$ 8,973**	**$ 9,016**	**$ 9,061**	**$ 9,103**
Non-current Liabilities										
Borrowings	$ 634	$ 445	$ 248	$ 41	$ -	$ -	$ -	$ -	$ -	$ -
Provisions	$ 376	$ 376	$ 376	$ 376	$ 376	$ 376	$ 376	$ 376	$ 376	$ 376
Total Non-current Liabilities	**$ 1,010**	**$ 821**	**$ 624**	**$ 417**	**$ 376**	**$ 376**	**$ 376**	**$ 376**	**$ 376**	**$ 376**
TOTAL LIABILITIES	**$ 10,197**	**$ 9,787**	**$ 9,637**	**$ 9,477**	**$ 9,308**	**$ 9,304**	**$ 9,349**	**$ 9,392**	**$ 9,437**	**$ 9,479**
NET COMMUNITY ASSETS	**$ 452,705**	**$ 460,876**	**$ 465,984**	**$ 470,675**	**$ 473,551**	**$ 478,576**	**$ 483,973**	**$ 488,041**	**$ 493,524**	**$ 499,442**
Community Equity										
Retained surplus/(deficiency)	$ 210,962	$ 218,663	$ 222,960	$ 226,590	$ 228,141	$ 231,613	$ 235,173	$ 237,107	$ 240,204	$ 243,468
Asset Revaluation reserve	$ 241,742	$ 242,212	$ 243,024	$ 244,085	$ 245,409	$ 246,962	$ 248,800	$ 250,934	$ 253,320	$ 255,974
TOTAL COMMUNITY EQUITY	**$ 452,705**	**$ 460,875**	**$ 465,984**	**$ 470,675**	**$ 473,550**	**$ 478,575**	**$ 483,973**	**$ 488,041**	**$ 493,524**	**$ 499,442**

Barcaldine Regional Council
2026/2027 Budget and Long Term Financial Forecast 2027 to 2036
Statement of Cashflows

	2026/2027 Budget	2027/2028 Forecast	2028/2029 Forecast	2028/2030 Forecast	2030/2031 Forecast	2031/2032 Forecast	2032/2033 Forecast	2033/2034 Forecast	2034/2035 Forecast	2035/2036 Forecast
Cashflow from operating activities										
Receipts from customers	$ 54,635	$ 50,020	$ 51,397	$ 53,032	$ 54,719	$ 56,474	$ 58,269	$ 60,153	$ 62,097	$ 64,119
Payments to suppliers and employees	$ (47,067)	$ (44,673)	$ (46,024)	$ (47,630)	$ (49,298)	$ (51,039)	$ (52,841)	$ (54,726)	$ (56,685)	$ (58,727)
	$ 7,568	$ 5,347	$ 5,373	$ 5,402	$ 5,421	$ 5,434	$ 5,429	$ 5,426	$ 5,412	$ 5,393
Interest Paid	$ (53)	$ (36)	$ (26)	$ (17)	$ (8)	$ (0)	$ -	$ -	$ -	$ -
Interest Received	$ 539	$ 555	$ 572	$ 589	$ 607	$ 625	$ 644	$ 663	$ 683	$ 703
Net cash inflow (outflow) from operating activities	**$ 8,054**	**$ 5,866**	**$ 5,919**	**$ 5,974**	**$ 6,020**	**$ 6,059**	**$ 6,072**	**$ 6,089**	**$ 6,095**	**$ 6,096**
Cashflow from investing activities										
Payments for property, plant and equipment	$ (19,418)	$ (14,490)	$ (11,175)	$ (11,425)	$ (10,075)	$ (11,875)	$ (12,075)	$ (10,375)	$ (10,775)	$ (10,775)
Sales of property, plant and equipment	$ 800	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600	$ -	$ -	$ -
Grants, subsidies, contributions and donations	$ 15,019	$ 10,115	$ 6,800	$ 6,200	$ 4,200	$ 6,200	$ 6,400	$ 4,900	$ 4,900	$ 4,900
Net cash inflow (outflow) from investing activities	**$ (3,599)**	**$ (3,775)**	**$ (3,775)**	**$ (4,625)**	**$ (5,275)**	**$ (5,075)**	**$ (5,075)**	**$ (5,475)**	**$ (5,875)**	**$ (5,875)**
Cashflow from financing activities										
Proceeds from borrowings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repayment of borrowings	$ (437)	$ (260)	$ (189)	$ (198)	$ (207)	$ (41)	$ -	$ -	$ -	$ -
Net cash inflow (outflow) from financing activities	**$ (437)**	**$ (260)**	**$ (189)**	**$ (198)**	**$ (207)**	**$ (41)**	**$ -**	**$ -**	**$ -**	**$ -**
Net increase/(decrease) in cash held	**$ 4,018**	**$ 1,832**	**$ 1,955**	**$ 1,151**	**$ 538**	**$ 943**	**$ 997**	**$ 614**	**$ 220**	**$ 221**
Opening cash and cash equivalents	$ 16,352	$ 21,182	$ 23,013	$ 24,969	$ 26,120	$ 26,658	$ 27,601	$ 28,598	$ 29,212	$ 29,432
Closing cash and cash equivalents	**$ 20,370**	**$ 23,013**	**$ 24,969**	**$ 26,120**	**$ 26,658**	**$ 27,601**	**$ 28,598**	**$ 29,212**	**$ 29,432**	**$ 29,653**

Barcaldine Regional Council
2026/2027 Budget and Long Term Financial Forecast 2027 to 2036
Statement of Equity

	2026/2027 Budget	2027/2028 Forecast	2028/2029 Forecast	2028/2030 Forecast	2030/2031 Forecast	2031/2032 Forecast	2032/2033 Forecast	2033/2034 Forecast	2034/2035 Forecast	2035/2036 Forecast
Asset revaluation surplus										
Opening balance	(241,741)	(241,742)	(242,212)	(243,024)	(244,085)	(245,409)	(246,962)	(248,800)	(250,934)	(253,320)
Increase in asset revaluation surplus	1	470	811	1,062	1,324	1,553	1,838	2,134	2,386	2,654
Closing Balance	**(241,740)**	**(241,273)**	**(241,401)**	**(241,962)**	**(242,761)**	**(243,857)**	**(245,124)**	**(246,666)**	**(248,548)**	**(250,665)**
Retained Surplus										
Opening balance	200,049	210,962	218,663	222,960	226,590	228,141	231,613	235,173	237,107	240,204
Net Result	10,913	7,701	4,297	3,629	1,551	3,472	3,559	1,934	3,098	3,263
Closing Balance	**210,962**	**218,663**	**222,960**	**226,590**	**228,141**	**231,613**	**235,173**	**237,107**	**240,204**	**243,468**
Total										
Opening balance	441,790	452,705	460,875	465,984	470,675	473,550	478,575	483,973	488,041	493,524
Net Result	10913.45569	7700.836379	4297.007748	3629.397459	1551.308019	3472.390784	3559.486676	1933.875666	3097.662424	3263.40741
Increase in asset revaluation surplus	1	470	811	1,062	1,324	1,553	1,838	2,134	2,386	2,654
Closing Balance	**452,705**	**460,875**	**465,984**	**470,675**	**473,550**	**478,575**	**483,973**	**488,041**	**493,524**	**499,442**

Attachment 8 - Relevant Measures of Financial Sustainability

Current Year Sustainability Statement for Contextual Ratios

Type	Measure (as per Guideline)	Target (Tier 6)	2026/2027 Year	5-Year Average
Financial Capacity	Council-Controlled Revenue*	n/a	24.6%	25.54%
	Population Growth*	n/a	0.69%	0.52%

Council's controlled revenue for 2026/2027 is 24.6%. This is up from 2025/2026 from 2025/2026 year largely due to the reduced operating revenue from the reduced amount of financial assistance grant expected this year. This year's forecast council controlled revenue is below the five year average of 25.5%.

The population growth is showing some positive numbers with an annual increase of 0.69% on projects. The region has seen steady growth year on year since 2022. The five-year average has now had five consecutive years of growth, as small as it may be.

Statement of Current Year Sustainability Ratios

Type	Measure (as per Guideline)	Target (Tier 6)	2026/2027 Year	5-Year Average
Operating Performance	Operating Surplus Ratio	n/a	-7.9%	-6.44%
	Operating Cash Ratio	Greater than 0%	7.9%	6.64%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	4.3months	n/a
Asset Management	Asset Sustainability Ratio	Greater than 90%	110.9%	128.6%
	Asset Consumption Ratio	Greater than 60%	74.2%	74.5%
Debt Servicing Capacity	Leverage Ratio	Less then 3 times	0.2 times	0.1 times

The operating surplus ratio for 2026/2027 financial year is showing -7.9% due to the operating loss forecast in the budget. With the timing of the financial assistance grant this is having an impact on the operating result with the five-year average slightly better at -6.4%. This ratio does not have a target for tier 6 Councils.

The operating cash ratio is targeting a greater than 0 result the target set by the Department of Local Government, Water and Volunteers. The 7.9% result is a positive cash position for council from operating activities and the five year rolling average of 6.64% also shows year on year cash has been positive. Over the last five years only one year was the negative cash result.

The unrestricted cash expense cover ratio for Barcaldine Regional Council is considered one of the most important ratios in this schedule. With the low level of unrestricted cash council on hand, managing and monitoring this ratio month to month is important to ensure council can meet its financial obligations effectively. The forecast shows that council will achieve its target of four months of unrestricted cash. The next step for Council is to maintain this level month to month throughout the year.

In asset management the asset sustainability ratio aims for council to have a greater than 90% renewal of its current infrastructure each year. This ratio is achieved with the 2026/2027 financial year budgeting for 110%. This shows we are doing a higher level of renewal of infrastructure than depreciation on these assets. The asset consumption ratio shows that Council’s current capital program is maintaining council's current level of consumption. The 2026/2027 financial year is forecast to see councils written down value replacement cost of infrastructure assets to be 74.2% of its replacement cost which exceeds their target of 60%

Council's debt remains low as council continues to pay down debt. In 2026/2027 this ratio is well below the target. Across the board all suitability ratios for 2026/2027 are being achieved.

Statement of Forecasted Sustainability Ratios

Type	Measure (as per Guideline)	Target (Tier 6)	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035	30 June 2036
Financial Capacity	Council-Controlled Revenue*	n/a	24.57%	26.31%	26.60%	26.89%	27.18%	27.47%	27.76%	28.05%	28.34%	28.6%
	Population Growth*	n/a	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.69%	0.7%
Operating	Operating Surplus Ratio	n/a	-7.92%	-4.78%	-4.81%	-4.79%	-4.78%	-4.77%	-4.81%	-4.87%	-2.87%	-2.5%
Performance	Operating Cash Ratio	Greater than 0%	7.86%	11.78%	11.52%	11.25%	10.98%	10.69%	10.40%	10.10%	9.79%	9.5%
Liquidity	Unrestricted Cash Expense Cover Ratio	4 months	4.3 months									
Asset Management	Asset Sustainability Ratio	Greater than 90%	110.86%	93.98%	90.89%	99.86%	90.68%	100.91%	102.24%	91.13%	95.38%	94.1%
	Asset Consumption Ratio	Greater than 60%	74.2%	74.4%	73.9%	73.6%	73.1%	72.9%	72.7%	72.4%	72.1%	71.8%
Debt Servicing Capacity	Leverage Ratio**	3 times	0.2 times	0.1 times	0.1 times	0.0 times	0.0 times	n/a	n/a	n/a	n/a	n/a

The statement of forecasted sustainability ratios shows 10 years of forecasted ratios across the sustainability measures. When compared with the tier 6 Council targets set, the calculated ratios are meeting the targets set in all instances. As indicated in the long term financial forecast for Council, some of the longer term parameters may be impacted by additional expenditure resulting from competitive grants and other unexpected financial implications that are both positively and negatively impacting the results.

Attachment 10 - 2026-2027 Budget Capital Works Program

Capital Project Description	Program	Area	Budget 2026/2027	Estimate 2027/2028	Estimate 2028/2029	Funding Source	Council	Grant R2R	Grant W4Q	Sales Proceeds	Other State Grant	Type
Totals			**$ 19,388,396**	**$ 14,489,662**	**$ 11,513,551**		**$ 3,519,200**	**$ 5,430,000**	**$ 1,350,000**	**$ 800,000**	**$ 8,289,196**	
John Miller Industrial Estate Extension	**Major Projects**	Barcaldine	**$ 2,500,000**	$ 2,500,000		State					$ 2,500,000	New
Community Enhancement Program	**Community Enhancements**	Regional	**$ 150,000**	$ 150,000	$ 150,000	Council	$ 150,000					New
Aramac - Gym and Squash Court internal upgrade	**Community Venues & Facilities**	Aramac	**$ 40,000**			Council	$ 40,000					Upgrade
Muttaburra Pool Upgrades	**Community Venues & Facilities**	Muttaburra	**$ 80,000**	$ 150,000	$ 100,000	Council	$ 80,000					New
Aramac - Tennis Court - Building removal and reconnect power supply	**Community Venues & Facilities**	Aramac	**$ 50,000**			Council	$ 50,000					Renewal
Aramac - Campground Power Box Replacement	**Community Venues & Facilities**	Aramac	**$ 20,000**			Council	$ 20,000					Renewal
Aramac - SES Shed	**Community Venues & Facilities**	Aramac	**$ 83,000**			SES Grant					$ 83,000	New
Muttaburra Campdraft Grounds - replace light pole and power box upgrade	**Community Venues & Facilities**	Muttaburra	**$ 30,000**			Council	$ 30,000					Renewal
Jericho Cemetery Fence Replacement	**Community Venues & Facilities**	Jericho	**$ 50,000**			Council	$ 50,000					Renewal
Housing Renewal Program	**Council Housing and Buildings**	Regional	**$ 300,000**	$ 300,000	$ 300,000	W4Q			$ 300,000			Renewal
Aramac Works Depot Shed	**Council Housing and Buildings**	Aramac	**$ 50,000**			Council	$ 50,000					Renewal
Aramac - RTC Workstation Renewal	**Council Housing and Buildings**	Aramac	**$ 10,000**			Council	$ 10,000					Upgrade
Depot Crib Room Renewals	**Council Housing and Buildings**	Regional	**$ 250,000**	$ 250,000	$ 250,000	W4Q			$ 250,000			Upgrade
Solar Power Initiative Multiple Locations	**Council Housing and Buildings**	Regional	**$ 300,000**			W4Q			$ 300,000			New
Council & Community Building Renewals	**Council Housing and Buildings**	Regional		$ 400,000	$ 400,000	Council						Renewal
IT Network Infrastructure	**IT and Communications**	Regional	**$ 50,000**	$ 25,000	$ 25,000	Council	$ 50,000					Renewal
Mary St to Cornish St - Footpath	**Pathways**	Muttaburra	**$ 120,000**			Council	$ 120,000					New
Plant and Fleet Replacement	**Plant and Fleet**	Regional	**$ 3,271,000**	$ 3,000,000	$ 3,000,000	Council	$ 2,471,000			$ 800,000		Renewal
Depot Fuel Tank Replacement	**Plant and Fleet**	Regional	**$ 140,000**			Council	$ 140,000					Renewal
Gravel Road Resheeting Program	**Roads and Town Streets**	Regional	**$ 3,000,000**	$ 3,000,000	$ 2,000,000	R2R		$ 3,000,000				Renewal
Road Re-seal Program	**Roads and Town Streets**	Regional		$ 700,000	$ 1,000,000	R2R						Renewal
Centre Edge Seals - Barcaldine Downs Road	**Roads and Town Streets**	Barcaldine	**$ 350,000**	$ -		R2R		$ 350,000				Renewal
Muttaburra - Town Street Rehabilitation	**Roads and Town Streets**	Muttaburra	**$ 200,000**		$ 400,000	R2R		$ 200,000				Renewal
Aramac - Gordon Street Revitalisation - Stage 2	**Roads and Town Streets**	Aramac	**$ 780,000**			R2R		$ 780,000				Renewal
Floodways Upgrades Program	**Roads and Town Streets**	Regional	**$ 350,000**	$ 300,000	$ 300,000	R2R		$ 350,000				Upgrade
Willow Street Kerb & Channel	**Roads and Town Streets**	Barcaldine	**$ 450,000**	$ 450,000		R2R		$ 450,000				Upgrade
Town Street Pave & Seal Pragram	**Roads and Town Streets**	Regional	**$ 500,000**	$ 400,000	$ 800,000	R2R		$ 300,000			$ 200,000	Upgrade
Barcaldine Sewerage Treatment Plant	**Sewerage**	Barcaldine	**$ 2,000,000**	$ 1,600,000	$ 2,000,000	State					$ 2,000,000	Upgrade
Barcaldine Outback Renew & Recovery Centre	**Waste**	Barcaldine	**$ 3,614,396**	$ 764,662	$ 288,551	RRBG	$ 108,200				$ 3,506,196	New
Pine Street Reservoir Roof Stage 2	**Water**	Barcaldine	**$ 500,000**			W4Q			$ 500,000			Renewal
Water and Sewerage Projects	**Water**	Regional	**$ 100,000**	$ 400,000	$ 400,000	Council	$ 100,000					Renewal
Currently Unfunded Projects Council Contribution	**Other**	Regional	**$ 50,000**	$ 100,000	$ 100,000	Council	$ 50,000					

2026/2027 Operational Projects List

Totals				
Capital Project Description	**Program**	**Budget 2026/2027**	**External Funding**	**Council Funding**
Regional - 2025 REPA Flood Damage Recovery Works	**Roads and Town Streets**	**$ -**	-$ 7,000,000	$ 7,000,000
TMR Projects 2026/2027	**Roads and Town Streets**	**-$ 872,548**	-$ 9,000,000	$ 8,127,452
RMPC Program 2026/2027	**Roads and Town Streets**	**-$ 442,782**	-$ 4,608,444	$ 4,165,662
Community Recovery and Resilience Program	**Community Program**	**$ -**	-$ 528,155	$ 528,155
Community Grants Program	**Community Program**	**$ 200,000**		$ 200,000
Regional - RADF	**Community Program**	**$ 11,000**	-$ 30,000	$ 41,000
Barcaldine - Artesian Hotel Demolition	**Major Projects**	**$ 250,000**		$ 250,000
Barcaldine Racecourse Upgrade Track Irrigation System -	**Community Venues & Facilities**	**$ 30,000**		$ 30,000
Barcaldine - Showground Building Maintenance	**Community Enhancements**	**$ 200,000**		$ 200,000
Regional - CCS Operations (PPE & TRAINING)	**Community Program**	**$ 20,000**		$ 20,000
Local Laws Program	**Local Laws**	**$ 120,000**		$ 120,000
Regional - Water Mains Air Scouring	**Water**	**$ 120,000**		$ 120,000
Barcaldine Outback Renew and Recovery Centre Operational	**Waste**	**$ 14,000**	-$ 40,100	$ 54,100
Aramac Muttaburra Community Enhancement - Revitalisation Town Parks and Gardens 2026/2027	**Community Enhancements**	**$ 50,000**		$ 50,000
Barcaldine Community Enhancement - Revitalisation Town Parks and Gardens 2026/2027	**Community Enhancements**	**$ 50,000**		$ 50,000
Alpha Jericho Community Enhancement - Revitalisation Town Parks and Gardens 2026/2027	**Community Enhancements**	**$ 50,000**		$ 50,000
Jericho - 26/27 - Chambers - Repairs	**Council Housing and Buildings**	**$ 20,000**		$ 20,000
		-$ 180,330		

Attachment 9

2026/2027 Operating Revenue and Expenditure

Program	Income	Expense	Program Result
Community			
Cemeteries			
Cemetery Fees	$ (3,000.00)		
Funeral Fees	$ (145,000.00)		
Cemeteries - Employee Costs		$ 96,197.07	
Cemeteries - Other Costs		$ 25,250.00	
Cemeteries- Plant Costs		$ 18,180.00	
Funerals - Employee Costs		$ 76,107.43	
Funerals - Other Costs		$ 35,350.00	
Funerals- Plant Costs		$ 13,130.00	
Cemeteries Total	**$ (148,000.00)**	**$ 264,214.50**	**$ 116,214.50**
Community Halls			
Hall Fees	$ (8,500.00)		
Community Halls - Employee Costs		$ 107,000.79	
Community Halls - Other Costs		$ 110,000.00	
Community Halls - Plant Costs		$ 5,050.00	
Community Halls Total	**$ (8,500.00)**	**$ 222,050.79**	**$ 213,550.79**
Community Management			
Community Management - Employee Cost		$ 1,454,593.20	
Community Management - Other Costs		$ 5,050.00	
Community Management - Plant Costs		$ 10,100.00	
Community Management Total	**$ -**	**$ 1,469,743.20**	**$ 1,469,743.20**
Community Support			
Community Donations - Employee		$ 31,118.01	
Community Donations - Other		$ 155,000.00	
Community Donations - Plant		$ 13,881.99	
Community Events - Employee Costs		$ 6,114.48	
Community Events - Other Costs		$ 20,000.00	
Community Events - Plant Costs		$ 2,020.00	
Community Support - Other Costs		$ 2,000.00	
Community Support Total	**$ -**	**$ 230,134.48**	**$ 230,134.48**
Cultural Activities			
Grants - Cultural	$ (31,500.00)		
RADF Distributions		$ 40,950.00	
Cultural Activities Total	**$ (31,500.00)**	**$ 40,950.00**	**$ 9,450.00**

Program		Income		Expense		Program Result
Emergency Services						
Grant - Disaster Management	$	(630,300.00)				
Grant - SES	$	(25,000.00)				
Muttaburra Rural Fire Levy	$	(7,200.00)				
Disaster - Employee Costs			$	115,000.00		
Disaster - Other Costs			$	510,100.00		
Disaster - Plant Costs			$	20,000.00		
Flood Recording - Other Costs			$	4,040.00		
Rural Fire Brigade Costs			$	7,200.00		
SES Operating Costs - Employee Cos			$	10,122.39		
SES Operating Costs - Other			$	24,575.32		
SES Operating Costs- Plant			$	505.00		
Emergency Services Total	**$**	**(662,500.00)**	**$**	**691,542.71**	**$**	**29,042.71**
Environmental Health						
Environmental Health Fees	$	(12,000.00)				
Health Costs - Other Costs			$	40,000.00		
Pest Control - Employee Costs			$	3,686.81		
Pest Control- Plant Costs			$	707.00		
Environmental Health Total	**$**	**(12,000.00)**	**$**	**44,393.81**	**$**	**32,393.81**
Environmental Protection						
Environment - Employee Costs			$	337.25		
Environment - Other Costs			$	36,410.50		
Environmental Protection Total	**$**	**-**	**$**	**36,747.75**	**$**	**36,747.75**
Libraries						
Grants - Libraries	$	(5,000.00)				
Library Fees	$	(832.00)				
Libraries - Employee Costs			$	305,194.67		
Libraries - Other Costs			$	45,000.00		
Libraries- Plant Costs			$	2,020.00		
Libraries Total	**$**	**(5,832.00)**	**$**	**352,214.67**	**$**	**346,382.67**
Local Laws						
Local Laws - Fees & Fines	$	(5,408.00)				
Local Laws - Employee Costs			$	2,965.31		
Local Laws Total	**$**	**(5,408.00)**	**$**	**2,965.31**	**$**	**(2,442.69)**
Museums and Galleries						
Museum & Gallery Income	$	(5,408.00)				
Museum & Gallery - Employee Costs			$	38,631.84		
Museum & Gallery - Other Costs			$	50,000.00		
Museum & Gallery - Plant Costs			$	4,040.00		
Museums and Galleries Total	**$**	**(5,408.00)**	**$**	**92,671.84**	**$**	**87,263.84**

Program	Income	Expense	Program Result
Parks and Gardens			
Displays - Employee Costs		$ 2,820.35	
Displays - Other Costs		$ 4,500.00	
Displays - Plant Costs		$ 1,515.00	
Parks & Gardens - Employee Costs		$ 1,585,332.70	
Parks & Gardens - Other Costs		$ 240,000.00	
Parks & Gardens - Plant Costs		$ 439,905.21	
Public Conveniences - Employee Cos		$ 258,401.21	
Public Conveniences - Other Costs		$ 158,328.90	
Public Conveniences - Plant Costs		$ 23,230.00	
Parks and Gardens Total	**$ -**	**$ 2,714,033.36**	**$ 2,714,033.36**
Sixty and Better			
Grants - Sixty and Better	$ (70,685.81)		
Sixty & Better - Employee Costs		$ 87,396.78	
Sixty & Better - Other Costs		$ 3,535.00	
Sixty and Better Total	**$ (70,685.81)**	**$ 90,931.78**	**$ 20,245.97**
Sport and Recreation Facilities			
Equipment Hire Charges	$ (13,000.00)		
Racecourses Costs - Employee Costs		$ 5,000.00	
Racecourses Costs - Other Costs		$ 110,000.00	
Racecourses Costs- Plant Costs		$ 2,500.00	
Recreation Park - Employee Costs		$ 10,098.94	
Recreation Park - Other Costs		$ 250,000.00	
Recreation Park- Plant Costs		$ 1,594.85	
Showgrounds Fees	$ (10,000.00)		
Showgrounds Costs - Employee Costs		$ 348,721.27	
Showgrounds Costs - Other Costs		$ 600,000.00	
Showgrounds Costs- Plant Costs		$ 102,210.53	
Sport & Recreation Fees	$ (4,000.00)		
Sport Facilities - Employee Costs		$ 1,376.54	
Sport Facilities - Other Costs		$ 13,130.00	
Sport Facilities- Plant Costs		$ 505.00	
Sport and Recreation Facilities Total	**$ (27,000.00)**	**$ 1,445,137.13**	**$ 1,418,137.13**
Swimming Pools			
Swimming Pools Fees	$ (2,600.00)		
Interest - Swimming Pool Loan		$ 3,858.00	
Swimming Pools - Employee Costs		$ 125,000.00	
Swimming Pools - Other Costs		$ 700,000.00	
Swimming Pools- Plant Costs		$ 8,585.00	
Swimming Pools Total	**$ (2,600.00)**	**$ 837,443.00**	**$ 834,843.00**

Program	Income		Expense		Program Result
Television and Radio					
Television and Radio - Employee Co		$	1,314.41		
Television and Radio - Other Costs		$	30,300.00		
Television and Radio- Plant Costs		$	303.00		
Television and Radio Total	**$ -**	**$**	**31,917.41**	**$**	**31,917.41**
Town Commons					
Town Common Fees	$ (10,400.00)				
Town Common Agistment	$ (160,000.00)				
Town Commons - Employee Costs		$	52,425.21		
Town Commons - Other Costs		$	50,000.00		
Town Commons- Plant Costs		$	30,300.00		
Town Commons Total	**$ (170,400.00)**	**$**	**132,725.21**	**$**	**(37,674.79)**
Urban Animal Management					
Animal Registration Fees	$ (22,169.06)				
Impounding Fees	$ (2,000.00)				
Animal Control - Employee Costs		$	9,032.98		
Animal Control - Other Costs		$	120,000.00		
Animal Control - Plant Costs		$	3,535.00		
Urban Animal Management Total	**$ (24,169.06)**	**$**	**132,567.98**	**$**	**108,398.92**
Depreciation - Community					
Depreciation - Buildings		$	1,292,792.19		
Depreciation - Plant & Equipment		$	26,438.00		
Depreciation - Structures		$	726,452.65		
Depreciation - Community Total	**$ -**	**$**	**2,045,682.84**	**$**	**2,045,682.84**
Community Total	**$ (1,174,002.87)**	**$**	**10,878,067.75**	**$**	**9,704,064.88**

Program	Income	Expense	Program Result
Economy			
Agriculture			
Rural Services Fees	$ (20,000.00)		
Pest Animals - Employee Costs		$ 34,686.19	
Pest Animals - Other Costs		$ 65,650.00	
Pest Animal - Plant Costs		$ 7,070.00	
Pest Weeds - Employee Costs		$ 190,063.09	
Pest Weed - Other Costs		$ 75,750.00	
Pest Weed - Plant Costs		$ 40,400.00	
Dip Yard Fees	$ (25,000.00)		
Dip Yards - Employee Costs		$ 19,436.66	
Dip Yards - Other Costs		$ 25,250.00	
Dip Yards - Plant Costs		$ 5,050.00	
Saleyards Fees	$ (46,047.82)		
Saleyards - Employee Costs		$ 1,613.46	
Saleyards - Other Costs		$ 64,498.60	
Saleyards - Plant Costs		$ 505.00	
Stock Route Permits	$ (50,000.00)		
Stock Routes - Employee Costs		$ 92,925.69	
Stock Route - Other Costs		$ 80,000.00	
Stock Route - Plant Costs		$ 20,200.00	
Agriculture Total	**$ (141,047.82)**	**$ 723,098.69**	**$ 582,050.87**
Building Services			
Building Fees	$ (55,000.00)		
Building Services - Employee Costs		$ 129.29	
Building Services - Other Costs		$ 340,000.00	
Building Services Total	**$ (55,000.00)**	**$ 340,129.29**	**$ 285,129.29**
Camping Area			
Camping Area Fees	$ (200,000.00)		
Camping Areas - Employee Costs		$ 20,642.83	
Camping Areas - Other Costs		$ 50,500.00	
Camping Areas- Plant Costs		$ 5,050.00	
Camping Area Total	**$ (200,000.00)**	**$ 76,192.83**	**$ (123,807.17)**
Economic Development			
Education Bursaries	$ (4,000.00)		
Economic Develop - Other Costs		$ 35,000.00	
Vacant Council Land - Employee Cos		$ 5,282.88	
Vacant Council Land - Other Costs		$ 70,000.00	
Vacant Council Land- Plant Costs		$ 1,515.00	
Economic Development Total	**$ (4,000.00)**	**$ 111,797.88**	**$ 107,797.88**

Program	Income	Expense	Program Result
Tourism			
Visitor Information Centre Income	$ (48,672.00)		
Information Centre - Employee Cost		$ 310,788.06	
Information Centre - Other Costs		$ 46,813.50	
Information Centre- Plant Costs		$ 2,020.00	
Tourism Development - Other Costs		$ 40,000.00	
Tourism Total	**$ (48,672.00)**	**$ 399,621.56**	**$ 350,949.56**
Town Planning			
Rate Search Fees	$ (20,000.00)		
Town Planning Fees	$ (30,000.00)		
Town Planning - Other Costs		$ 20,000.00	
Town Planning Total	**$ (50,000.00)**	**$ 20,000.00**	**$ (30,000.00)**
Economy Depreciation			
Depreciation - Buildings		$ 225,487.52	
Depreciation - Plant & Equipment		$ 2,529.00	
Depreciation - Structures		$ 32,033.05	
Economy Depreciation Total	**$ -**	**$ 260,049.57**	**$ 260,049.57**
Economy Total	**$ (498,719.82)**	**$ 1,930,889.82**	**$ 1,432,170.00**

Program	Income	Expense	Program Result
Governance			
Administration			
Administration Fees & Charges	$ (2,600.00)		
Infringement Notices	$ (2,080.00)		
Employee Subsidies	$ (100,000.00)		
Programs - Administration Support	$ (22,064.64)		
Programs - Management Fees	$ (6,240.00)		
Administration - Employee Costs		$ 619,011.00	
Administration - Other Costs		$ 404,000.00	
Administration - Plant costs		$ 5,050.00	
Insurance Costs		$ 575,000.00	
IT - Employee Costs		$ 225,926.51	
IT - Other Costs		$ 996,000.00	
IT - Plant Costs		$ 2,500.00	
Legal Costs		$ 50,000.00	
Overhead Recoveries - Employee Costs		$ (153,077.02)	
Overhead Recoveries - Other Costs		$ (339,618.56)	
Wages Suspense		$ (1,000,000.00)	
Administration Total	**$ (132,984.64)**	**$ 1,384,791.93**	**$ 1,251,807.29**
Coordination and Control			
Engineering - Employee Costs		$ 269,483.28	
Engineering - Other Costs		$ 71,508.00	
Engineering - Plant Costs		$ 10,100.00	
Other Work Costs - Plant Costs		$ 20,200.00	
Other Works Costs - Employee Costs		$ 312,031.00	
Other Works Costs - Other Costs		$ 9,090.00	
Works Supervision - Employee Costs		$ 135,111.15	
Works Supervision - Other Costs		$ 50,000.00	
Works Supervision - Plant Costs		$ 20,200.00	
Coordination Recover-Employee Costs		$ (134,078.47)	
Coordination Recover-Other Costs		$ (336,358.12)	
Coordination and Control Total	**$ -**	**$ 427,286.85**	**$ 427,286.85**
Council Housing			
Rent - Council Housing	$ (375,000.00)		
Council Housing - Employee Costs		$ 181,283.26	
Council Housing - Other Costs		$ 500,000.00	
Council Housing - Plant Costs		$ 37,885.57	
Council Housing Total	**$ (375,000.00)**	**$ 719,168.82**	**$ 344,168.82**
Depots			
Depots - Employee Costs		$ 177,100.66	
Depots - Other Costs		$ 144,836.00	
Depots - Plant Costs		$ 20,200.00	
Depots Total	**$ -**	**$ 342,136.66**	**$ 342,136.66**

Program	Income	Expense	Program Result
Employee Costs			
Parental Leave Refunds	$ (30,000.00)		
Workcare Refunds	$ (100,000.00)		
Annual Leave Costs		$ 1,533,867.00	
Recoveries - Annual Leave		$ (1,533,867.00)	
Long Service Leave Costs		$ 218,003.00	
Recoveries - Long Service Leave		$ (218,003.00)	
Sick Leave Costs		$ 682,243.00	
Recoveries - Sick Leave		$ (682,243.00)	
Public Holidays Costs		$ 439,394.00	
Recoveries - Public Holidays		$ (439,394.00)	
Parental Leave Costs		$ 56,000.00	
Recoveries - Parental Leave		$ (56,000.00)	
Superannuation Costs		$ 1,890,615.00	
Recoveries - Superannuation		$ (1,891,615.00)	
Fringe Benefits Tax Costs		$ 39,608.84	
Recoveries - Fringe Benefits Tax		$ (84,484.88)	
HR Managment - Employee Costs		$ 651,125.33	
HR Management - Other Costs		$ 280,000.00	
HR Management - Plant costs		$ 1,515.00	
Recoveries - HR Management		$ (768,340.58)	
Minor Plant < $200 - Employee Costs		$ 4,284.40	
Minor Plant < $200 - Other Costs		$ 20,000.00	
Minor Plant <$200 - Plant Costs		$ 505.00	
Employee Workshops - Employee Costs		$ 165,584.89	
Employee Workshops - Other Costs		$ 12,483.60	
Employee Workshops - Plant Costs		$ 2,020.00	
Recoveries - Minor Plant		$ (134,078.47)	
Quality Assurance - Employee Costs		$ 2,106.63	
Qualtiy Assurance - Other Costs		$ 10,000.00	
Recoveries - Quality Assurance		$ (120,800.88)	
Training - Employee Costs		$ 284,048.00	
Training - Other Costs		$ 215,000.00	
Training - Plant Costs		$ 15,150.00	
Recoveries - Training		$ (500,000.00)	
Uniforms - Other Costs		$ 85,000.00	
Wet Weather Costs		$ 35,972.33	
Recoveries - Wet Weather		$ (54,932.21)	
Workcare Costs		$ 287,110.00	
Recoveries - Workcare		$ (287,100.00)	
Workplace H & S - Employee Costs		$ 365,086.00	
Workplace H & S - Other Costs		$ 160,000.00	
Workplace H & S - Plant Costs		$ 25,000.00	
Recoveries - Workplace H & S		$ (600,000.00)	
Employee Costs Total	**$ (130,000.00)**	**$ 110,863.01**	**$ (19,136.99)**

Program	Income	Expense	Program Result
Finance			
General Rates	$ (6,086,601.99)		
Discount - General Rates	$ 561,622.88		
Council Pensioner Remission	$ 38,220.00		
Write-off - General Rates	$ 546.00		
Interest Income - Bank	$ (460,000.00)		
Interest Income - Rates	$ (78,796.88)		
Financial Assistance Grant	$ (10,029,173.44)		
Finance Coordination - Employee Cost		$ 731,680.79	
Finance Coordination - Other Costs		$ 52,847.24	
Asset Valuation Costs		$ 50,000.00	
Bank Fees		$ 38,000.00	
Internal Audit - Other Costs		$ 27,270.00	
Land Valuation Costs		$ 25,734.80	
External Audit Costs		$ 120,000.00	
Finance Costs		$ 520.15	
Finance Total	**$ (16,054,183.42)**	**$ 1,046,052.98**	**$ (15,008,130.45)**
Governance			
Elected Members - Employee Costs		$ -	
Elected Members - Other Costs		$ 598,500.00	
Elected Members - Plant		$ 50,000.00	
Elections		$ -	
Executive Costs - Employee Costs		$ 970,595.72	
Executive Costs - Other Costs		$ 150,000.00	
Executive Costs - Plant Costs		$ 50,000.00	
Regional Affiliations		$ 160,000.00	
Governance Total	**$ -**	**$ 1,979,095.72**	**$ 1,979,095.72**
Stores & Purchasing			
Stores - Employee Cos		$ 218,987.76	
Stores - Other Costs		$ 505.00	
Stores - Plant Costs		$ 4,040.00	
Stores Recoveries - Employee Costs		$ (64,351.61)	
Stores Recoveries - Other Costs		$ (200,257.75)	
Stores Recoveries - Plant Costs		$ -	
Stores & Purchasing Total	**$ -**	**$ (41,076.59)**	**$ (41,076.59)**
Governance Depreciation			
Depreciation - Buildings		$ 270,406.12	
Depreciation - Plant & Equipment		$ 20,475.00	
Depreciation - Structures		$ -	
Governance Depreciation Total	**$ -**	**$ 290,881.12**	**$ 290,881.12**
Governance Total	**$ (16,692,168.06)**	**$ 6,259,200.50**	**$ (10,432,967.56)**

Program	Income	Expense	Program Result
Services			
Care Services			
Care - Coordination - Employee Cos		$ 174,263.58	
Care - Coordination - Other Costs		$ 70,000.00	
Care- Coordination- Plant Costs		$ 15,000.00	
Grants - CHSP	$ (815,545.00)		
Contributions - CHSP Alpha	$ (917.48)		
Contributions - CHSP Aramac	$ (62,421.53)		
Contributions - CHSP Barcaldine	$ (28,866.10)		
Contributions - CHSP Jericho	$ (1,567.05)		
Contributions - MOW - Alpha/Jerich	$ (3,628.37)		
Contributions - MOW - Aramac	$ (1,217.92)		
CHSP - Employee Costs		$ 358,338.53	
CHSP - Other Costs		$ 83,224.00	
CHSP - Plant Costs		$ 20,000.00	
Contributions - CAC - Alpha/Jerich	$ (15,751.87)		
Contributions - CAC - Aramac	$ (2,152.49)		
CAC - Employee Costs		$ 265,287.35	
CAC - Other Costs		$ 5,201.50	
CAC - Plant Costs		$ 8,080.00	
SaH Thin Market Grant	$ (80,000.00)		
Grants - Home Assist Secure	$ (113,000.69)		
Contributions - Home Assist Secure	$ (54.80)		
HAS - Employee Costs		$ 29,605.76	
HAS - Other Costs		$ 46,494.74	
HAS- Plant Costs		$ 3,030.00	
Home Mods - Employee Costs		$ 992.00	
Home Mods - Other Costs		$ 208,060.00	
Home Mods - Plant Costs		$ 2,525.00	
Care Services Total	**$ (1,125,123.30)**	**$ 1,290,102.46**	**$ 164,979.16**
Commercial Property			
Rent - Commercial	$ (54,080.00)		
Rent - Programs	$ (65,000.00)		
Commercial Property - Employee Cos		$ 58,692.38	
Commercial Property - Other Costs		$ 78,022.50	
Commercial Property - Plant Costs		$ 3,030.00	
Commercial Property Total	**$ (119,080.00)**	**$ 139,744.88**	**$ 20,664.88**

Program	Income	Expense	Program Result
Commercial Services			
Bank of Qld Commissions	$ (250,000.00)		
Bank of Qld - Employee Costs		$ 263,747.96	
Bank of Qld - Other Costs		$ 15,604.50	
Bank of QLD- Plant Costs		$ 1,010.00	
Jericho ATM - Employee Costs		$ 50.74	
Jericho ATM - Other Costs		$ 3,000.00	
Jericho Post Office Income	$ (64,480.00)		
Jericho Post Office - Employee Costs		$ 88,458.39	
Jericho Post Office - Other Costs		$ 33,289.60	
Jericho Post Office - Plant Costs		$ 505.00	
RTC - Commissions	$ (55,000.00)		
RTC - Employee Costs		$ 82,553.49	
RTC - Other Costs		$ 10,100.00	
RTC - Plant Costs		$ 303.00	
Commercial Services Total	**$ (369,480.00)**	**$ 498,622.68**	**$ 129,142.68**
NDIS - Care Services			
NDIS - Support Coordination	$ (59,119.57)		
NDIS - Packages Claims	$ (2,400,000.00)		
NDIS - Plan	$ (57,125.10)		
NDIS - Social Support	$ (20,664.00)		
NDIS - Coordination - Employee		$ 154,907.71	
NDIS - Coordination - Other Costs		$ 2,963.81	
NDIS - Employee Costs		$ 8,576.39	
NDIS - Other Expenses		$ 2,350,000.00	
NDIS - Care Services Total	**$ (2,536,908.67)**	**$ 2,516,447.92**	**$ (20,460.75)**
Plant Operations			
Plant Hire	$ (9,887.99)		
Diesel Fuel Rebate	$ (80,000.00)		
Insurance Claims	$ (20,800.00)		
Plant Repairs - Employee Costs		$ 841,752.94	
Plant Repairs - Other Costs		$ 2,200,000.00	
Plant Repairs - Plant Costs		$ 80,800.00	
Small Plant Purchases		$ 20,200.00	
Workshop - Employee Costs		$ 120,411.71	
Workshop - Other Costs		$ 111,100.00	
Workshop - Plant Costs		$ 3,030.00	
Plant - Insurance Costs		$ 195,000.00	
Depreciation - Plant		$ 1,534,942.00	
Plant Hire Recoveries		$ (6,239,778.00)	
Plant Operations Total	**$ (110,687.99)**	**$ (1,132,541.34)**	**$ (1,243,229.33)**

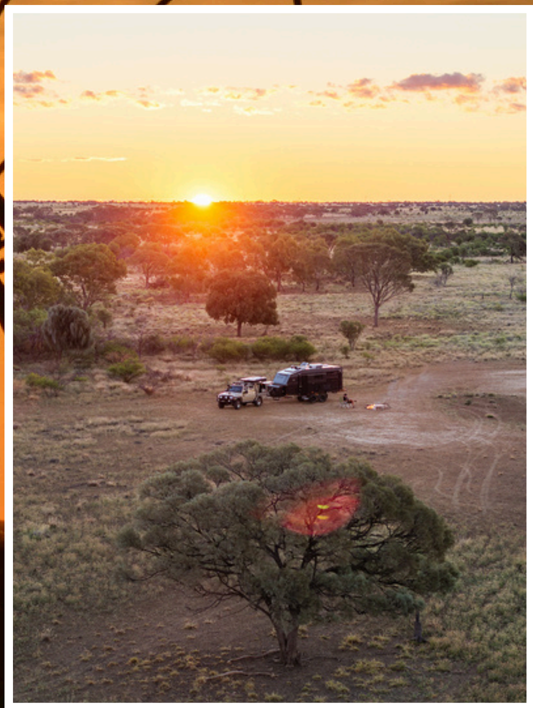
Program	Income	Expense	Program Result
Private Works			
Private Works Revenue	$ (57,200.00)		
Private Works - Employee Cost		$ 23,046.10	
Private Works - Other Costs		$ 10,100.00	
Private Works- Plant Costs		$ 5,050.00	
Private Works Total	**$ (57,200.00)**	**$ 38,196.10**	**$ (19,003.90)**
RAPAD			
Contract - ORRTG & WSA	$ (500,000.00)		
ORRTG & WSA - Other Costs		$ 500,000.00	
RAPAD Total	**$ (500,000.00)**	**$ 500,000.00**	**$ -**
Sewerage			
Sewerage Charges	$ (1,231,073.84)		
Discount on Sewerage Charges	$ 103,934.38		
Pensioner Remissions - Sewerage	$ 2,871.96		
Write-off Sewerage Charges	$ 31.20		
Fees & Charge - Sewerage (GST Free	$ (4,680.00)		
Fees & Charges - Sewerage (GST)	$ (3,120.00)		
Sewerage Services - Employee Costs		$ 486,419.41	
Sewerage Services - Other Costs		$ 200,000.00	
Sewerage Services- Plant Costs		$ 61,188.47	
Depreciation - Sewerage		$ 481,485.56	
Interest - Sewerage Loan		$ 14,793.00	
Sewerage Total	**$ (1,132,036.31)**	**$ 1,243,886.45**	**$ 111,850.14**
Waste Management			
Waste Collection Charges	$ (535,675.92)		
Waste Management Charges	$ (271,840.82)		
Discount - Waste Charges	$ 64,349.38		
Pensioner Remission - Waste	$ 1,490.58		
Rates Write-off - Waste	$ 208.00		
Waste Disposal Fees	$ (30,000.00)		
Recycling Revenue	$ (40,100.00)		
Refuse Collection - Employee Costs		$ 5,544.77	
Refuse Collection - Other Costs		$ 664,350.00	
Refuse Collection- Plant Costs		$ 3,030.00	
Waste Landfills - Employee Costs		$ 216,325.00	
Waste Landfills - Other Costs		$ 134,100.00	
Waste Landfills- Plant Costs		$ 151,632.09	
Depreciation - Waste Facilities		$ 52,785.00	
Waste Management Total	**$ (811,568.78)**	**$ 1,227,766.86**	**$ 416,198.08**

Program	Income	Expense	Program Result
Water Supply			
Water Charges	$ (1,966,759.42)		
Excess Water Charges	$ -		
Discount of Water Charges	$ 168,601.47		
Pensioner Remissions - Water Charg	$ 39,530.40		
Write-off Water Charges	$ 208.00		
Fees & Charges - Water	$ (30,000.00)		
Water Supply - Employee Costs		$ 566,593.24	
Water Supply - Other Costs		$ 840,000.00	
Water Supply- Plant Costs		$ 60,600.00	
Depreciation - Water Supply		$ 542,771.78	
Interest - Water Loan		$ 5,964.00	
Water Supply Total	**$ (1,788,419.55)**	**$ 2,015,929.02**	**$ 227,509.47**
Services Total	**$ (8,550,504.60)**	**$ 8,338,155.02**	**$ (212,349.58)**

Program	Income	Expense	Program Result
Transport			
Airports			
Airport Fees	$ (90,000.00)		
Airport - Plant Costs		$ 62,000.00	
Airports - Employee Costs		$ 157,477.97	
Airports - Other Costs		$ 90,000.00	
Airports Total	**$ (90,000.00)**	**$ 309,477.97**	**$ 219,477.97**
Contract Works			
RMPC Revenue	$ (7,108,444.00)		
RMPC - Employee Costs		$ 1,928,616.27	
RMPC - Other Costs		$ 3,050,000.00	
RMPC - Plant Costs		$ 1,340,000.00	
Road Construction Contracts	$ (9,000,000.00)		
State Network - Employee Costs		$ 2,340,000.00	
State Network Costs - Other Costs		$ 4,050,000.00	
State Network Costs - Plant Costs		$ 1,610,000.00	
Contract Works Total	**$ (16,108,444.00)**	**$ 14,318,616.27**	**$ (1,789,827.73)**
Rural Roads			
Rural Roads - Employee Costs		$ 608,086.86	
Rural Roads - Other Costs		$ 750,000.00	
Rural Roads - Plant Costs		$ 483,343.89	
Emergent Flood Damage Revenue	$ (1,500,000.00)		
Emergent Flood Damage - Employee		$ 200,000.00	
Emergent Flood Damage - Other		$ 1,100,000.00	
Emergent Flood Damage - Plant Costs		$ 200,000.00	
Flood Damage Operational Revenue	$ (7,000,000.00)		
Flood Damage Ops - Employee Costs		$ 13,778.73	
Flood Damage Ops - Other Costs		$ 6,974,424.27	
Flood Damage Ops - Plant Costs		$ 11,797.00	
Rural Roads Total	**$ (8,500,000.00)**	**$ 10,341,430.75**	**$ 1,841,430.75**
Town Streets			
Town Streets - Employee Costs		$ 291,604.11	
Town Streets - Other Costs		$ 125,000.00	
Town Streets - Plant Costs		$ 179,159.02	
Town Streets Total	**$ -**	**$ 595,763.12**	**$ 595,763.12**
Transport Depreciation			
Depreciation - Airports		$ 471,619.96	
Depreciation - Buildings		$ 113,134.31	
Depreciation - Roads		$ 2,265,743.87	
Depreciation - Structures		$ 69,273.00	
Transport Depreciation Total	**$ -**	**$ 2,919,771.14**	**$ 2,919,771.14**
Transport Total	**$ (24,698,444.00)**	**$ 28,485,059.25**	**$ 3,786,615.25**
Grand Total	**$ (51,613,839.35)**	**$ 55,891,372.35**	**$ 4,277,533.00**

Attachment 12 - 2026/2027 Major Projects Approved Subject to Funding being sourced

Totals			**$ 14,700,000**
Capital Project Description	**Program**	**Area**	**Budget 2026/2027**
Regional - 26/27 - Regional Day Care Centres	**Major Projects**	Regional	**$ 500,000**
Muttaburra - Housing	**Major Projects**	Muttaburra	**$ 2,000,000**
Aramac - Develop/ extend Booker Street	**Major Projects**	Aramac	**$ 1,000,000**
Barcaldine Airport - Perimeter Fencing	**Airports**	Barcaldine	**$ 1,500,000**
Barcaldine Airport - Resurface Runway	**Airports**	Barcaldine	**$ 1,000,000**
Aramac - Airport facility upgrade	**Airports**	Aramac	**$ 100,000**
Barcaldine - Barcy Rec Park - Pathway	**Community Venues & Facilities**	Barcaldine	**$ 600,000**
Aramac - STP Replacement	**Sewerage**	Aramac	**$ 2,000,000**
Muttaburra - STP Replacement	**Sewerage**	Muttaburra	**$ 2,000,000**
Alpha - WTP Replacement	**Water**	Alpha	**$ 2,000,000**
Jericho - WTP replacement	**Water**	Jericho	**$ 2,000,000**



REVENUE STATEMENT 2026-2027

POLICY NAME: **Revenue Statement**

POLICY NUMBER: **F030**

ADOPTED: **15 July 2026**

DIRECTORATE **Corporate and Financial Services**

REVIEW DUE **30 June 2027**

TABLE OF CONTENTS

INTRODUCTION

This Revenue Statement is prepared in accordance with Section 104 (5) of the *Local Government Act 2009* and Section 172 of the *Local Government Regulation 2012*. The Revenue Statement outlines the revenue measures adopted by Barcaldine Regional Council (Council) for the financial year ending 30 June 2026.

DIFFERENTIAL GENERAL RATES

Council levies differential general rates in accordance with Section 80 of the *Local Government Regulation 2012*.

In determining the differential rating categories, Council has taken into account the following factors:

- The rateable value of the land and rates which would be payable if only one general rate was levied.
- The level of services provided to that land and the cost of providing those services compared to the rate burden that would apply under a single general rate.
- The use of the land in so far as it relates to the extent of utilisation of Council's services; and
- The location of the land and the access to services.

Council has adopted a system of categorisation for public accommodation facilities based on the number of rooms, sites and/or cabins.

Barcaldine Regional Council is affected by the potential for mining and energy development and it has carefully considered the impacts that these particular land uses have on the ability of Council to deliver the desired levels of service to the community.

These impacts include:

- the increase in Council's wage costs in an endeavour to compete with the private sector.
- high levels of staff turnover.
- accommodation difficulties, in terms of both availability and affordability.
- increased visitation by contractors utilising Council services and infrastructure.
- rapid deterioration of public infrastructure.
- the need for additional health, environmental, planning and community services.

Council has adopted a system of categorisation for these developments to recognise the impacts on the community and Council operations and infrastructure.

DIFFERENTIAL GENERAL RATES CATEGORIES

The differential rating categories adopted by Council and a description of each category are:

Category	Description	Criteria
1	Alpha Township	All land within the Township Zone as defined in Map ZM 1.1 of the BRC PS Zone and Precincts and which is not otherwise categorised
2	Aramac Township	All land within the Township Zone as defined in Map ZM 1.4 of the BRC Planning Scheme and which is not otherwise categorised
3	Barcaldine Township	All land within the Township Zone as defined in Map ZM 1.3 of the BRC Planning Scheme and which is not otherwise categorised
4	Jericho Township	All land within the Township Zone as defined in Map ZM 1.2 of the BRC Planning Scheme and which is not otherwise categorised
5	Muttaburra Township	All land within the Township Zone as defined in Map ZM 1.5 of the BRC Planning Scheme and which is not otherwise categorised
6	Rural Residential	All land outside the Township Zones as defined in the BRC Planning Scheme, which is less than 100 hectares in size and which is used for residential purposes
8	Rural	All land outside the Township Zones as defined in the BRC Planning Scheme, and which is not otherwise categorised
11	Public Accommodation A	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other short term accommodation with less than 11 rooms, units or sites
12	Public Accommodation B	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other short term accommodation with between 11 and 24 rooms, units or sites
13	Public Accommodation C	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other short term accommodation with between 25 and 50 rooms, units or sites
14	Public Accommodation D	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other

Category	Description	Criteria
		short term accommodation with between 51 and 100 rooms, units or sites
15	Public Accommodation E	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other short term accommodation with between 101-200 rooms, units or sites
16	Public Accommodation F	Land used for or intended to be used for hotels, motels, caravan parks, guest houses and other short term accommodation with more than 200 rooms, units or sites
21	Multi-Residential A	Land used for or intended to be used for long term residential purposes with between 2 and 4 dwelling units
22	Multi-Residential B	Land used for or intended to be used for long term residential purposes with between 5 and 10 dwelling units
23	Multi-Residential C	Land used for or intended to be used for long term residential purposes with between 11 and 20 dwelling units
24	Multi-Residential D	Land used for or intended to be used for long term residential purposes with between 21 and 40 dwelling units
25	Multi-Residential E	Land used for or intended to be used for long term residential purposes with between 41 and 80 dwelling units
26	Multi-Residential F	Land used for or intended to be used for long term residential purposes with more than 80 dwelling units
31	Electricity Substation	Land used for or intended to be used for an electricity substation
35	Multi-Industrial A	Land, under 50 hectares, used for or intended to be used for multiple industrial purposes
36	Multi-Industrial B	Land, between 50 and 500 hectares, used for or intended to be used for multiple industrial purposes.
37	Multi-Industrial C	Land, greater than 500 hectares, used for or intended to be used for multiple industrial purposes.
41	Power Station A	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) up to 50MW

Category	Description	Criteria
42	Power Station B	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) between 51MW–150MW
43	Power Station C	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) between 151MW–250MW
44	Power Station D	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) between 251MW–500MW
45	Power Station E	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) between 501MW–1000MW
46	Power Station F	Land used or intended to be used for the generation and transmission of electricity (gas, coal, wind or solar) more than 1000MW
51	Coal Mining A	Land that is an integrated coal mine producing less than 2 million tonnes per annum
52	Coal Mining B	Land that is an integrated coal mine producing between 2 and 10 million tonnes per annum
53	Coal Mining C	Land that is an integrated coal mine producing between 10 and 20 million tonnes per annum
54	Coal Mining D	Land that is an integrated coal mine producing greater than 20 million tonnes per annum
61	Intensive Accommodation A	Land used for or intended to be used for providing intensive accommodation containing less than 50 units, rooms, suites and/or caravan sites
62	Intensive Accommodation B	Land used for or intended to be used for providing intensive accommodation containing between 51 and 100 units, rooms, suites and/or caravan sites
63	Intensive Accommodation C	Land used for or intended to be used for providing intensive accommodation containing between 101 and 250 units, rooms, suites and/or caravan sites
64	Intensive Accommodation D	Land used for or intended to be used for providing intensive accommodation containing between 251 and 400 units rooms, suites and/or caravan sites
65	Intensive Accommodation E	Land used for or intended to be used for providing intensive accommodation containing

Category	Description	Criteria
		between 401 and 500 units, rooms, suites and/or caravan sites
66	Intensive Accommodation F	Land used for or intended to be used for providing intensive accommodation containing greater than 500 units, rooms, suites and/or caravan sites
71	Extractive Industry A	Land used for extractive purposes including dredging, excavating, quarrying or sluicing of less than 5000 tonnes per annum
72	Extractive Industry B	Land used for extractive purposes including dredging, excavating, quarrying or sluicing between 5001 and 100,000 tonnes per annum
73	Extractive Industry C	Land used for extractive purposes including dredging, excavating, quarrying or sluicing of more than 100,000 tonnes per annum
74	Gas Extraction	Land used for the extraction of natural gas or coal seam gas
81	Non-profit organisation	Land owned by non-profit organizations and used for sporting, recreational or community purposes
91	Tourist Facility	Land used for or intended to be used for a tourist facility

BRC Planning Scheme means the Barcaldine Regional Council Planning Scheme as adopted.

Intensive Accommodation means a facility used primarily for workforce accommodation of persons generally, other than tourists, and is commonly known as a “workers camp”, “single person quarters”, “accommodation village”, “barracks” or similar names. Additional these facilities may be temporary or permanent.

Integrated Coal Mine means land which is used or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as washing down, stockpiling, haulage, water storage and rehabilitation.

Tourist Facility means land which is used or intended to be used as a tourist attraction which may or may not include accommodation but does not include land solely used for Public Accommodation.

RATING SCHEDULE

The rate charged and the minimum general rate for each differential rating category is:

Category	Description	Minimum General Rate	Rate in the $ (cents)
1	Alpha Township	$695	1.7071
2	Aramac Township	$600	1.7071
3	Barcaldine Township	$740	1.7071
4	Jericho Township	$664	1.7071
5	Muttaburra Township	$575	1.7071
6	Rural Residential	$740	1.4916
8	Rural	$642	0.2917
11	Public Accommodation A	$753	1.7071
12	Public Accommodation B	$1,506	1.7071
13	Public Accommodation C	$3,012	1.7071
14	Public Accommodation D	$6,016	1.7071
15	Public Accommodation E	$12,159	1.7071
16	Public Accommodation F	$24,197	1.7071
21	Multi-Residential A	$1,505	1.7071
22	Multi-Residential B	$3,622	1.7071
23	Multi-Residential C	$7,971	1.7071
24	Multi-Residential D	$15,216	1.7071
25	Multi-Residential E	$30,432	1.7071
26	Multi-Residential F	$45,649	1.7071
31	Electricity Substation	$10,317	2.5280
35	Multi-Industrial A	$10,317	2.5280
36	Multi-Industrial B	$32,259	2.5280
37	Multi-Industrial C	$322,585	2.5280
41	Power Station A	$9,732	2.5280
42	Power Station B	$94,559	2.5581
43	Power Station C	$189,119	3.3250
44	Power Station D	$400,931	4.3230
45	Power Station E	$501,164	5.5616
46	Power Station F	$601,398	7.3036
51	Coal Mining A	$200,466	3.3250
52	Coal Mining B	$501,164	5.5616
53	Coal Mining C	$679,744	7.3036
54	Coal Mining D	$858,327	8.2161
61	Intensive Accommodation A	$38,552	1.9694
62	Intensive Accommodation B	$84,813	2.5581
63	Intensive Accommodation C	$169,625	3.3250
64	Intensive Accommodation D	$300,698	4.3230
65	Intensive Accommodation E	$400,931	4.8045
66	Intensive Accommodation F	$501,164	5.5616

Category	Description	Minimum General Rate	Rate in the $ (cents)
71	Extractive Industry A	$10,793	1.9694
72	Extractive Industry B	$23,129	1.9694
73	Extractive Industry C	$38,552	1.9694
74	Gas Extraction	$38,552	1.9694
81	Non-Profit Organization	$0	0.0000
91	Tourist Facility	$1,506	1.7071

UTILITY CHARGES – WATER

Barcaldine Regional Council levies a water utility charge in each community consisting of a water access charge for the infrastructure that supplies the water to each parcel of land. This charge includes a water use allocation. The allocation is based on the estimated water usage of each property.

A water utility charge is also applied to a parcel of land that is located within a designated town area and that is not connected to Council's water supply network but which has the ability to access the water supply network. This charge is 50% of the connected rate.

Council provides water to some parcels of land outside a designated town area. These parcels are levied a water utility charge at the same rate as a private residence.

Where a rates assessment comprises more than one parcel of land, the first parcel will attract the applicable water utility charge according to the use. The second and subsequent parcels of land on the same assessment will each attract an additional water charge at 50% of the private residence rate.

Where a business or land use covers more than one rates assessment, water utility charges will apply as if all parcels of land were on the one assessment. The applicable water allocations for each assessment shall be combined to provide a total water allocation for that business or land use.

Where a business or land use is connected to more than one water meter, the total use is calculated by adding the usage recorded on each water meter.

For the financial year, Council will not charge an excess water charge on consumption in excess of the base allocation nominated in the tables below.

Council will continue to read meters as at 1 June each year.

Water Allocations and Charges per annum:

ALPHA AND JERICHO **LAND USAGE**	**UNITS**	**ALLOCATION**	**FIXED CHARGE**
Private Residence, Business, Office, Rural Residential or any other land not otherwise specified - water connected	2	700kl	$911
Land - outside designated town area - water connected	2	700kl	$911
Land - additional parcel - no separate connection	1	350kl	$456
Land - additional parcel - with separate connection	2	700kl	$911
Land - within designated town area - with ability to access - but no connection	1	n/a	$456
Private Residence combined with business	3	1,050kl	$1,367
Boarding house or lodging house	3	1,050kl	$1,367
Multi-Residential - for first accommodation unit	2	700kl	$911
Plus for every additional accommodation unit	1	350kl	$456
Hotel, Hotel/Motel, Motel, (first 20 units or part thereof)	4	1,400kl	$1,821
Plus for every 5 additional accommodation units	1	350kl	$456
Caravan Park	6	2,100kl	$2,732
Plus for each 5 fixed accommodation units	1	350kl	$456
Golf Club	4	1,400kl	$1,821
Park	8	2,800kl	$3,643
Alpha State School	8	2,800kl	$3,643
Alpha State School Oval	4	1,400kl	$1,821
Jericho State School	4	1,400kl	$1,821
Hospital	8	2,800kl	$3,643

ARAMAC AND MUTTABURRA **LAND USAGE**	**UNITS**	**ALLOCATION**	**FIXED CHARGE**
Private Residence, Business, Office, Rural Residential or any other land not otherwise specified - water connected	2	1,800kl	$699
Land - additional parcel - no separate connection	1	900kl	$349
Land - additional parcel - with separate connection	2	1,800kl	$699

ARAMAC AND MUTTABURRA **LAND USAGE**	**UNITS**	**ALLOCATION**	**FIXED CHARGE**
Land - within designated town area - with ability to access - but no connection	1	n/a	$349
Private Residence combined with business	3	2,700kl	$1,048
Bowls Club, Commercial Garden	3	2,700kl	$1,048
Golf Club	4	3,600kl	$1,398
Multi-Residential - for first accommodation unit	2	1,800kl	$699
Plus for every additional accommodation unit	1	900k	$349
Hotel, Hotel/Motel, Motel (first 20 units or part thereof)	4	3,600kl	$1,398
Plus for every 5 additional accommodation units	1	900k	$349
Caravan Park and Freedom Park	6	5,400kl	$2,097
Plus for every 5 fixed accommodation units	1	900k	$349
Park	8	7,200kl	$2,796
Recreation Grounds	8	7,200kl	$2,796
Land - outside designated town area - water connected	2	1,800kl	$699
Hospital/Primary Health Clinic	13	11,700kl	$4,543
School	16	14,400kl	$5,591
Sewerage Works	20	18,000kl	$6,989

BARCALDINE **LAND USAGE**	**UNITS**	**ALLOCATION**	**FIXED CHARGE**
Private Residence, Business, Office, Rural Residential or any other land not otherwise specified - water connected	2	1,800kl	$913
Land - outside designated town area - water connected	2	1,800kl	$913
Land - additional parcel - no separate connection	1	900kl	$457
Land - additional parcel - with separate connection	2	1800kl	$913
Land - within designated town area - with ability to access - but no connection	1	n/a	$457
Private Residence combined with business	3	2,700kl	$1,370
Bowls Club, Commercial Garden	3	2,700kl	$1,370
Boarding house or lodging house	3	2,700kl	$1,370
Golf Club	4	3,600kl	$1,826

BARCALDINE LAND USAGE	UNITS	ALLOCATION	FIXED CHARGE
Multi-residential - for first accommodation unit	2	1,800kl	$913
Plus for each additional accommodation unit	1	900kl	$457
Hotel, Hotel/Motel, Motel (first 20 units or part thereof)	4	3,600kl	$1,826
Plus for each 5 additional accommodation units	1	900kl	$457
Caravan Park	6	5,400kl	$2,738
Plus for each 5 fixed accommodation units	1	900kl	$457
Power Station	6	5,400kl	$2,738
Solar Power Station	2	1,800kl	$913
Park	8	7,200kl	$3,651
St Joseph's School including Day Care	8	7,200kl	$3,651
Saleyards including Wash-down Bay	12	10,800kl	$5,478
Qld Rail - Station and Compound	20	18,000kl	$9,129
Hospital including Nurses Quarters, Surgery, House	36	27,000kl	$16,432
Sewerage Works	54	48,600kl	$24,649
Barcaldine State School including oval	56	50,400kl	$25,561
Showgrounds/Racecourse/Swimming Pool	160	144,000kl	$73,033
Barcaldine Rec Park	160	144,000kl	$73,033

UTILITY CHARGES – SEWERAGE

Council levies a sewerage utility charge for sewerage services connected to each parcel of land within the designated town areas of Barcaldine, Aramac and Muttaburra.

Council levies a sewerage access charge for each parcel of land that is located within the designated town areas of Barcaldine, Aramac or Muttaburra and which is not connected to Council's sewerage network but which has the ability to access the sewerage network. This charge is 50% of the residential rate.

Where a rates assessment comprises more than one parcel of land with only one sewerage connection, the first parcel will attract the applicable sewerage utility charge according to the use. The second and subsequent parcels of land on the same assessment will each attract an additional sewerage charge at 50% of the residential rate.

Charge Description	Charge per	Charge

Residential	Accommodation unit	$874
Commercial/Industrial	Pedestal (for 1-2)	$874
	Pedestal (for each 3-10)	$615
	Pedestal (for each 10<)	$437
Sewerage Access	Parcel of land not connected	$437
Sewerage Additional Lots	Parcel of land	$437
Septic	Septic unit	$437

UTILITY CHARGES - WASTE

Council levies a ***Refuse Collection Charge*** on a property, which is *occupied* and which is located within the designated town area in each community:

a. Residential property – one wheelie bin per week per accommodation unit
b. Commercial or Industrial property – per wheelie bin per number of collections per week as requested by each property with a minimum of one wheelie bin collection per week
c. Rural or Rural Residential - per wheelie bin per collection charge as determined by Council
d. Other land – occupied – one wheelie bin per week

Barcaldine Regional Council levies a ***Waste Management Charge*** on all parcels of land (including vacant land and additional lots) within the designated town area in each community. The Waste Management Charge is set at a level that covers the cost of servicing and maintaining the waste facilities in each community.

Occupied Land means land that has located on it, a building or structure greater than $25m^2$, or which is used for commercial purposes (i.e. agistment, heavy vehicle parking, and commercial cultivation) and capable of producing waste.

Charge Description	Charge per	Charge
Refuse Collection Charge	Bin collected per annum	$292
Waste Management Charge	Parcel of land within designated town area	$130

SPECIAL CHARGE – MUTTABURRA RURAL FIRE BRIGADE

In accordance with section 94 of the *Local Government Act 2009,* Section 94 of the *Local Government Regulation 2012*, and section 152ZD of the *Fire Services Act* 1990, make and levy the special charges, and adopt the overall plan for the Muttaburra Rural Fire Brigade.

A special charge of **$60.00 per annum per Dwelling/Other Building** and **$24.00 per annum for each vacant parcel of land**.

The overall plan is as follows:

- The service, facility or activity is rural fire services, and in particular the purchase and maintenance of firefighting equipment and storage facilities of the rural fire brigade.
- The rateable land to which the special charge will apply is identified in the Appendix 19 – Muttaburra Designated Town Area - Rural Fire Levy.
- The estimated cost to implement the service identified in this overall plan is $6,600.
- The estimated time for carrying out the overall plan is one (1) year

LEVYING OF RATES AND CHARGES

In accordance with section 107 of the *Local Government Regulation 2012,* rates notices for the 2025-26 financial year will be issued half-yearly. The rates notices will be issued in September 2025 and March 2026.

In accordance with section 118 of the *Local Government Regulation 2012,* all rates and charges shall be due and payable within 30 days of the issue of the rates notice.

DISCOUNT FOR PAYMENT OF RATES AND CHARGES

Barcaldine Regional Council, in accordance with section 130 of the *Local Government Regulation 2012*, will allow a discount of 10% on the general rate, water charge, sewerage charge and waste charges only, paid in full before the end of the discount period.

If in the opinion of Council's delegate there are exceptional circumstances, approval of the discount after the due date may be granted.

INTEREST ON OVERDUE RATES AND CHARGES

Barcaldine Regional Council, in accordance with section 133 of the *Local Government Regulation 2012*, applies an interest charge of 12.19% (compounding daily) on all overdue rates and charges. Interest is payable from the date that the rates and charges become overdue.

CONCESSIONS – PENSIONERS

In accordance with Part 10 of the *Local Government Regulation 2012,* apply a Pensioner concession for rates and charges to properties owned by pensioners as follows:

1. Council will grant to the owner of a parcel of rateable land a *Pensioner concession* if:

   a. The owner is a pensioner and the land is the principal place of residence of the owner, or

   b. The land is occupied by a pensioner, as their principal place of residence, and the owner agrees to pass the benefit of the rebate on to the pensioner;

   c. An application in the prescribed form has been received by the required date, or

   d. Pensioner eligibility has been confirmed through Centrelink.

2. all rates and charges owing to the Council have been fully paid

3. the land is located within a Designated Town Area.

4. The *concession* is calculated, general rates, water charges, sewerage charges, waste charges at a rate of 30% to a maximum concession of $427 per annum for each assessment

5. For land occupied, but not owned, by a pensioner, the rebate is the amount Council considers is fairly attributable to the pensioner.

6. A pro-rata concession will apply for new applicants during the financial year.

7. A *Pensioner* is a person who holds a Centrelink Pensioner Concession Card or a Veterans Affairs Repatriation Health Card. No other cards are acceptable.

CONCESSIONS - NON-PROFIT ORGANISATIONS

General Rates

Barcaldine Regional Council will provide a full rebate of the General Rate to the following ratepayers whose objects do not include making a profit or provide assistance or encouragement for arts or cultural development (*Local Government Regulation 2012* Section 120(1)(b)):

Assess No.	Owner	Use	Town
10081-00000	Aramac Local Ambulance Committee	Second Hand Shop	Aramac
10084-00000	Aramac Community Development Association Inc.	Hall	Aramac
10276-00000	The Trustees of the United Grand Lodge of Ancient Free and Accepted Masons of Qld	Masonic Lodge	Muttaburra
10352-00000	Qld Country Women's Association	Hall	Muttaburra
10456-00000	Desert Recreation Club Inc.	Recreation	Aramac
10565-20000	Muttaburra Golf Club Inc.	Golf Course	Muttaburra
10565-30000	Qld Military Rifle Club Inc.	Pistol Club	Muttaburra
20223-00000	Qld Country Women's Association	Hall	Barcaldine

Assess No.	Owner	Use	Town
20229-00000	Tree of Knowledge Development Committee Inc.	AWHC	Barcaldine
20091-50000	The Shop of Opportunity Incorporated	Second Hand Shop	Barcaldine
20134-00000	St Vincent de Paul Society	Second Hand Shop	Barcaldine
20135-00000	Tree of Knowledge Development Committee Inc.	AWHC	Barcaldine
20186-00000	Returned and Services League of Australia (Queensland Branch) Barcaldine Sub-Branch Inc.	Clubhouse	Barcaldine
20285-00000	The Uniting Church in Australia Property Trust	Manse	Barcaldine
20318-00000	Gordon Meacham & Alec Dyer & David Colman (as Trustees)	Comet Lodge	Barcaldine
20329-00000	Guides Queensland	Guide Hut	Barcaldine
20506-00000	Barcaldine & District Historical Society Inc.	Museum	Barcaldine
20619-01000	Barcaldine Aged Care Inc.	Independent Living	Barcaldine
20633-00000	Barcaldine Cultural Association	Cultural Centre	Barcaldine
20635-00000	Barcaldine Arts Council Inc.	Cinema	Barcaldine
30402-00000	Qld Country Women's Association	Vacant	Jericho
30537-40000	Alpha Golf Club Inc.	Golf Club	Alpha

Water Utility Charges

Council grants a concession of 50% of water utility charges for land owned by the following organisations:

Assess No.	Organisation	Use	Town
10043-00000	The Corporation of the Synod of the Diocese of Rockhampton	Anglican Church	Aramac
10060-00000	The Roman Catholic Diocese of Rockhampton	Catholic Church	Aramac
10081-00000	Aramac Local Ambulance Committee	Second Hand Shop	Aramac
10084-00000	Aramac Community Development Association Inc.	Hall	Aramac
10249-00000	The Corporation of the Synod of the Diocese of Rockhampton	Anglican Church	Muttaburra

Assess No.	Organisation	Use	Town
10276-00000	The Trustees of the United Grand Lodge of Ancient Free and Accepted Masons of Queensland	Masonic Lodge	Muttaburra
10349-00000	Muttaburra Amateur Turf Club Inc., Landsborough Flock Ewe Show Society Inc., Muttaburra Polocross Club Inc.	Racecourse Showground	Muttaburra
10352-00000	Qld Country Women's Association	Hall	Muttaburra
10565-20000	Muttaburra Golf Club Inc.	Golf Course	Muttaburra
20044-10000	Barcaldine Congregation of Jehovah's Witness	Church	Barcaldine
20091-50000	The Shop of Opportunity Incorporated	Second Hand Shop	Barcaldine
20134-00000	St Vincent de Paul Society	Second Hand shop	Barcaldine
20135-00000	Tree of Knowledge Development Committee Inc.	Tourist Facility	Barcaldine
20186-00000	Returned and Services League of Australia (Queensland Branch) Barcaldine Sub-Branch Inc.	Clubhouse	Barcaldine
20223-00000	Qld Country Women's Association	Hall	Barcaldine
20229-00000	Tree of Knowledge Development Committee Inc.	Tourist Facility	Barcaldine
20293-10000	The Corporation of the Synod of the Diocese of Rockhampton	Anglican Church	Barcaldine
20294-00000	The Roman Catholic Diocese of Rockhampton	Catholic Church and Presbytery	Barcaldine
20318-00000	Gordon Meacham, Alec Dyer, David Colman (as Trustees)	Comet Lodge	Barcaldine
20329-00000	Guides Queensland	Guide Hut	Barcaldine
20475-00000	Barcaldine Bowling Club Inc.	Bowls Club	Barcaldine
20506-00000	Barcaldine & District Historical Society Inc.	Museum	Barcaldine
20619-01000	Barcaldine Aged Care Inc.	Independent Living	Barcaldine
20633-00000	Barcaldine Cultural Association	Cultural Centre	Barcaldine
20635-00000	Barcaldine Arts Council Inc.	Cinema	Barcaldine

Assess No.	Organisation	Use	Town
20636-00000	The Uniting Church in Australia Property Trust	Church and Hall	Barcaldine
20673-00000	Barcaldine Golf Club Inc.	Golf Course	Barcaldine
20711-00000	Barcaldine Rifle Club Inc.	Rifle Range	Barcaldine
20713-00000	Barcaldine Clay Target Club Inc. (as tenant)	Clay Target Range	Barcaldine
20714-00000	Barcaldine Pony Club Inc.	Pony Club	Barcaldine
30094-00000	The Uniting Church in Australia Property Trust	Uniting Church	Alpha
30115-00000	The Corporation of the Synod of the Diocese of Rockhampton	Anglican Church	Alpha
30128-00000	The Roman Catholic Diocese of Rockhampton	Presbytery	Alpha
30129-00000	The Roman Catholic Diocese of Rockhampton	Catholic Church	Alpha
30269-00000	The Corporation of the Synod of the Diocese of Rockhampton	Anglican Church	Jericho
30344-00000	The Roman Catholic Diocese of Rockhampton	Catholic Church	Jericho
30402-00000	Qld Country Women's Association	Vacant Land	Jericho
30521-00000	Alpha Jockey Club Inc. (as tenant)	Racecourse	Alpha
30537-40000	Alpha Golf Club Inc.	Golf Club	Alpha

FEES AND CHARGES

Cost Recovery Fees

Fees for services performed by Council under a Local Government Act will be set at a level which ensures that Council recovers all costs incurred in the provision of those services.

Commercial Fees

All other fees for Council activities will be based on a concept that will reflect full cost recovery including administration plus a small profit margin.

Statutory Fees

The Register of Fees includes fees imposed by State Government legislation applicable to Council.

Community Care Service Fees

Council manages a number of aged care and disability programs on behalf of the State and Commonwealth Governments. Fees for these programs are imposed in accordance with program agreements.

Commercial Business Fees

Council operates a number of business agencies including Bank of Queensland and Australia Post. Fees for these businesses are imposed in accordance with the applicable contracts with these agencies.

Non-Profit Organisations and Local Residents

Barcaldine Regional Council provides concessions to non-profit organisations and local residents based within the Barcaldine Regional Council boundaries for the hire of Council facilities as follows:

- Non-profit organisations - 50% rebate.
- Local residents - 50% rebate.

APPENDIX – MAPS

Appendix 1 – Alpha Designated Town Area – Waste

Appendix 2 – Alpha Designated Town Area – Water

Appendix 3 – Jericho Designated Town Area – Waste

Appendix 4– Jericho Designated Town Area – Water

Appendix 5 – Aramac Designated Town Area – Waste

Appendix 6 – Aramac Designated Town Area – Water

Appendix 7 – Aramac Designated Town Area – Sewerage

Appendix 8 – Barcaldine Designated Town Area – Waste

Appendix 9 – Barcaldine Designated Town Area – Water

Appendix 10 – Barcaldine Designated Town Area – Sewerage

Appendix 11 – Muttaburra Designated Town Area – Waste

Appendix 12 – Muttaburra Designated Town Area – Water

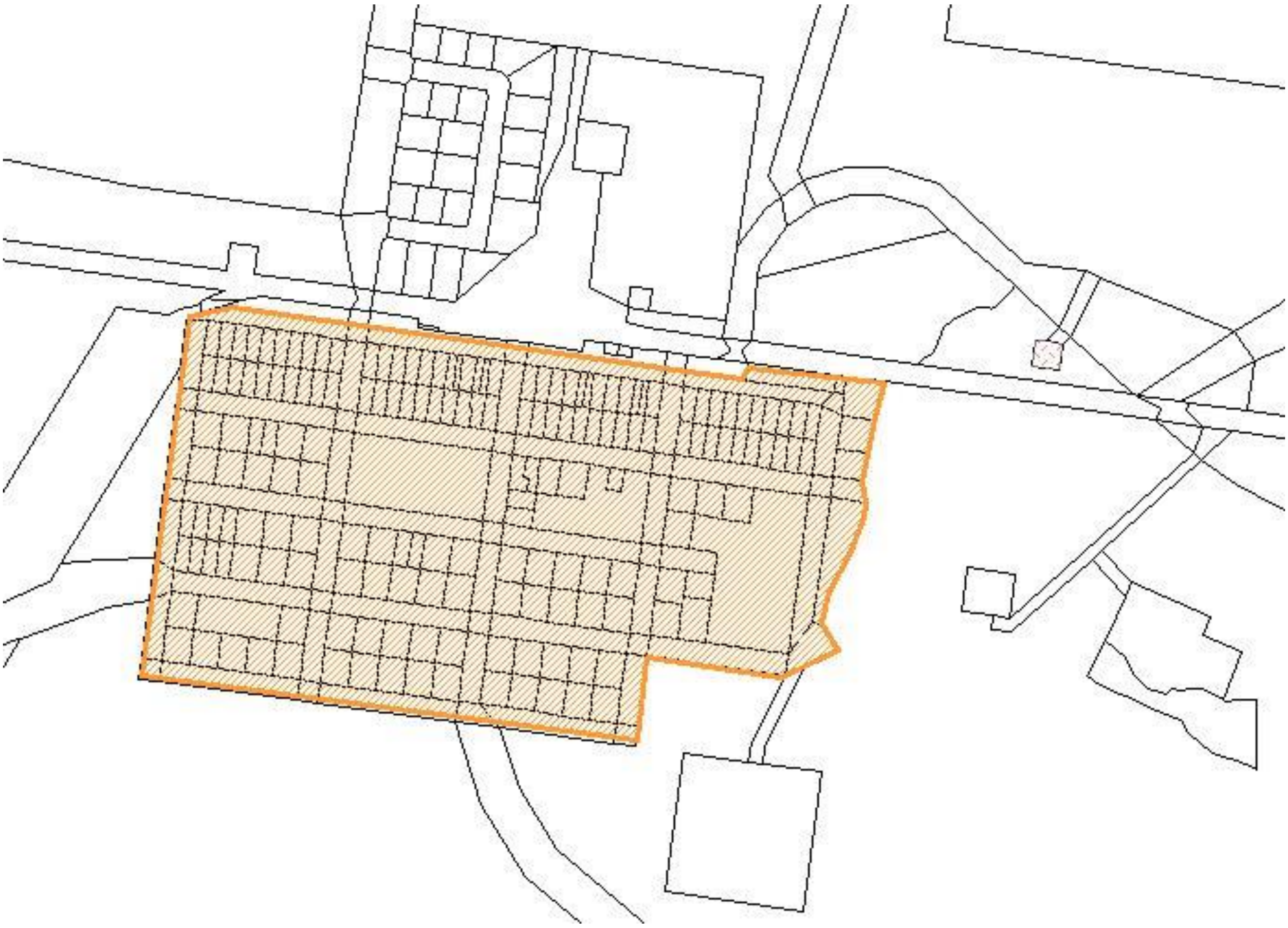
Appendix 13 – Muttaburra Designated Town Area – Sewerage

Appendix 14 – Muttaburra Designated Town Area – Rural Fire Levy

BARCALDINE REGIONAL COUNCIL

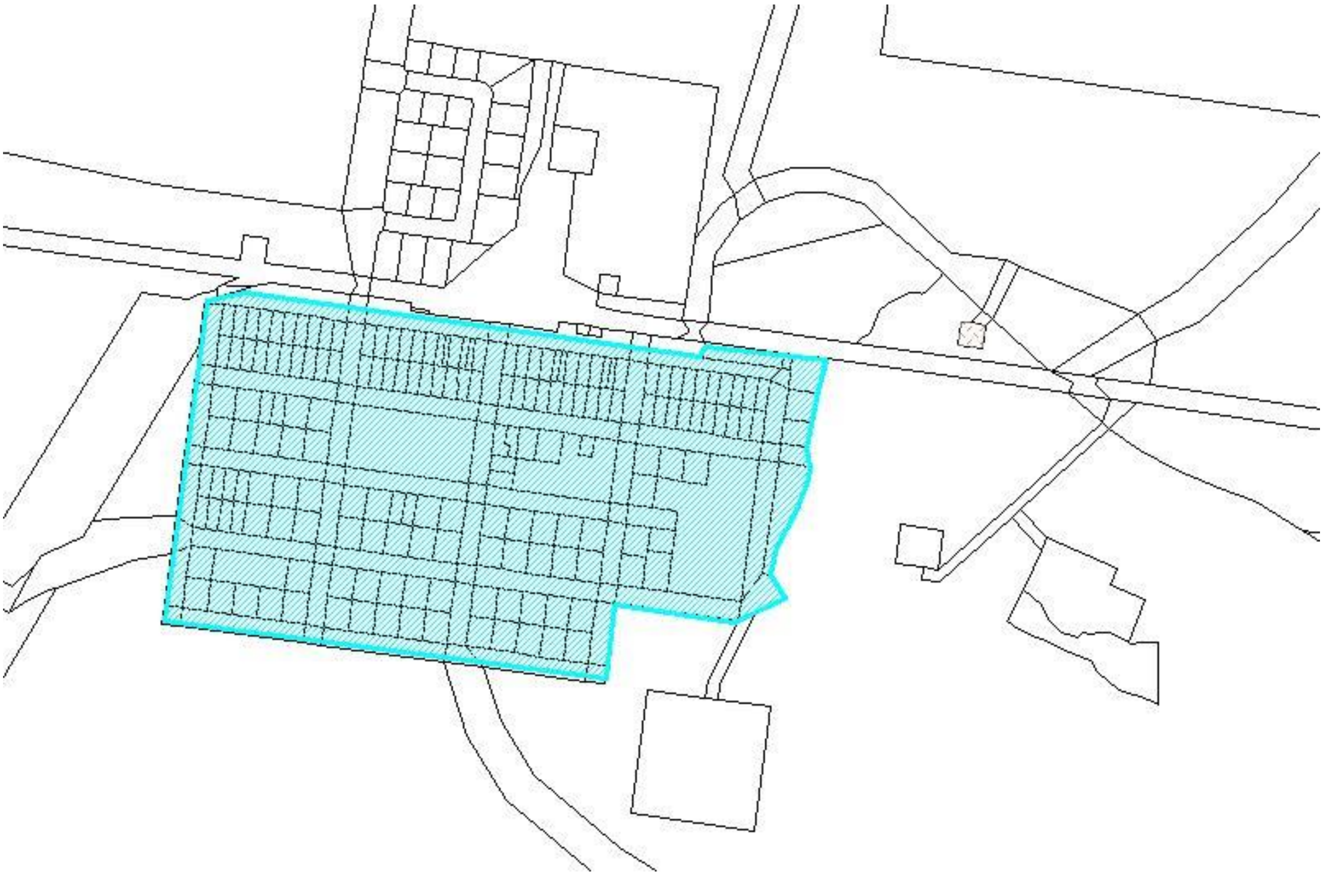
Alpha Designated Town Area - Waste

Alpha Designated Town Area - Water

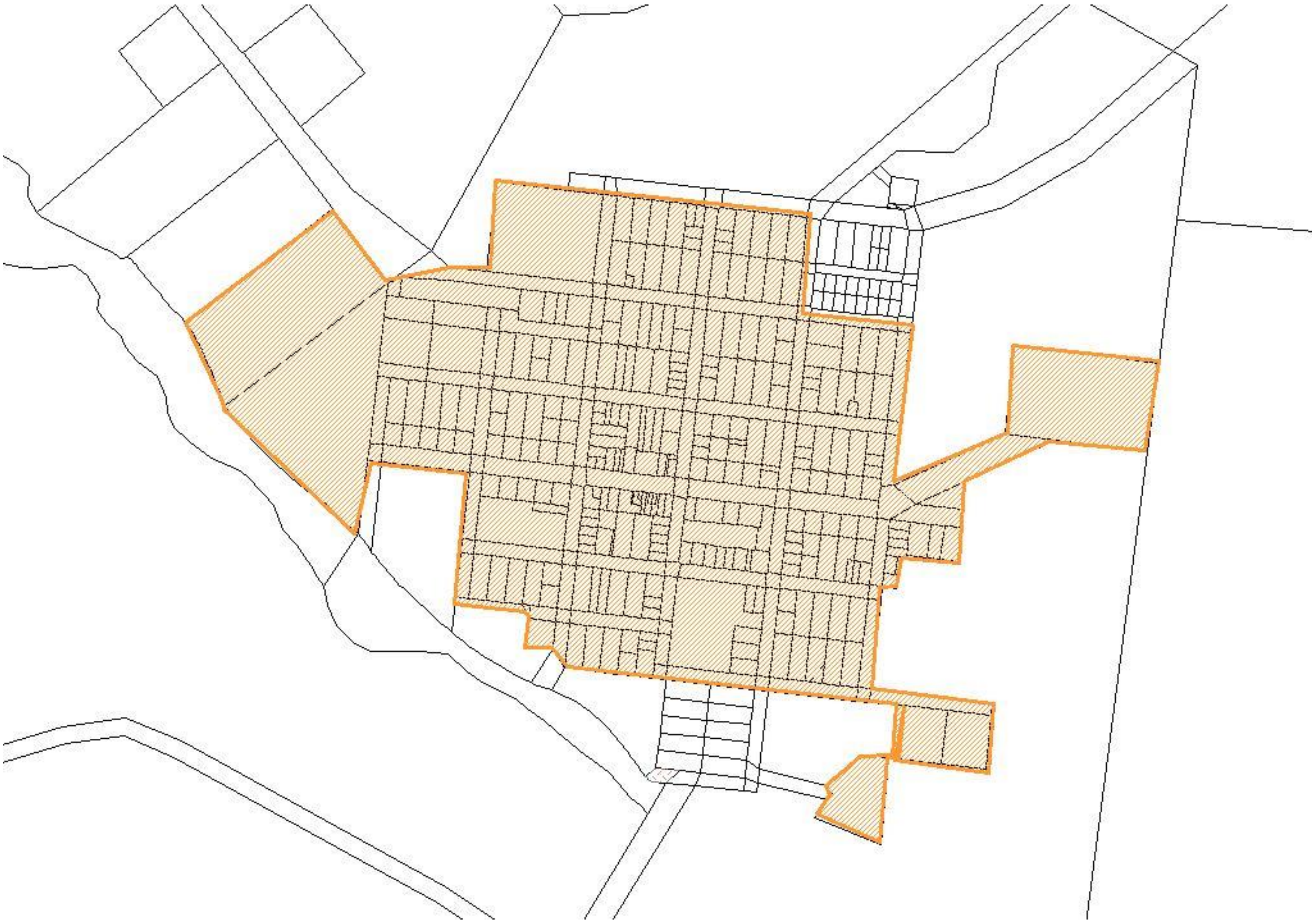


Jericho Designated Town Area - Waste

BARCALDINE REGIONAL COUNCIL

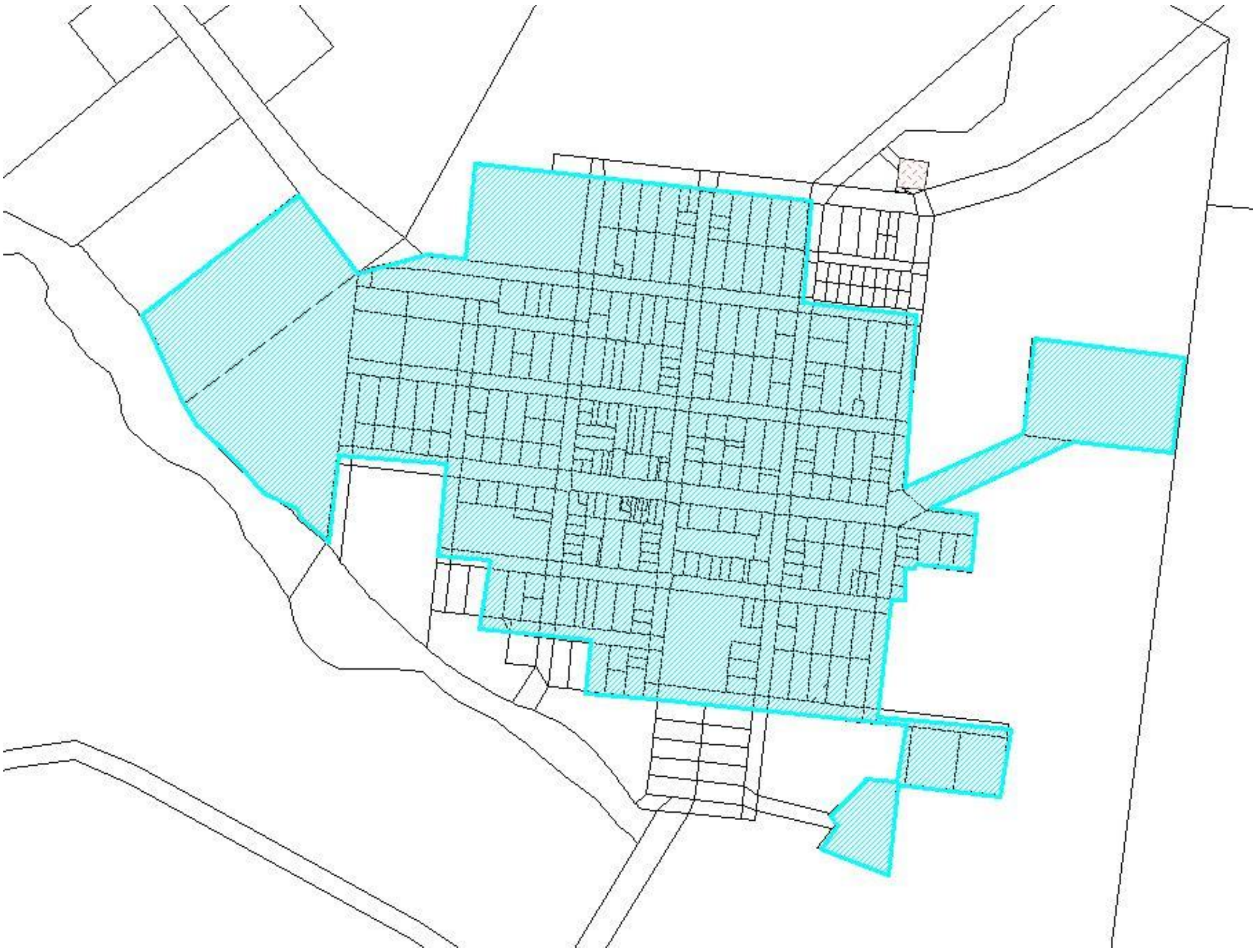


Jericho Designated Town Area - Water

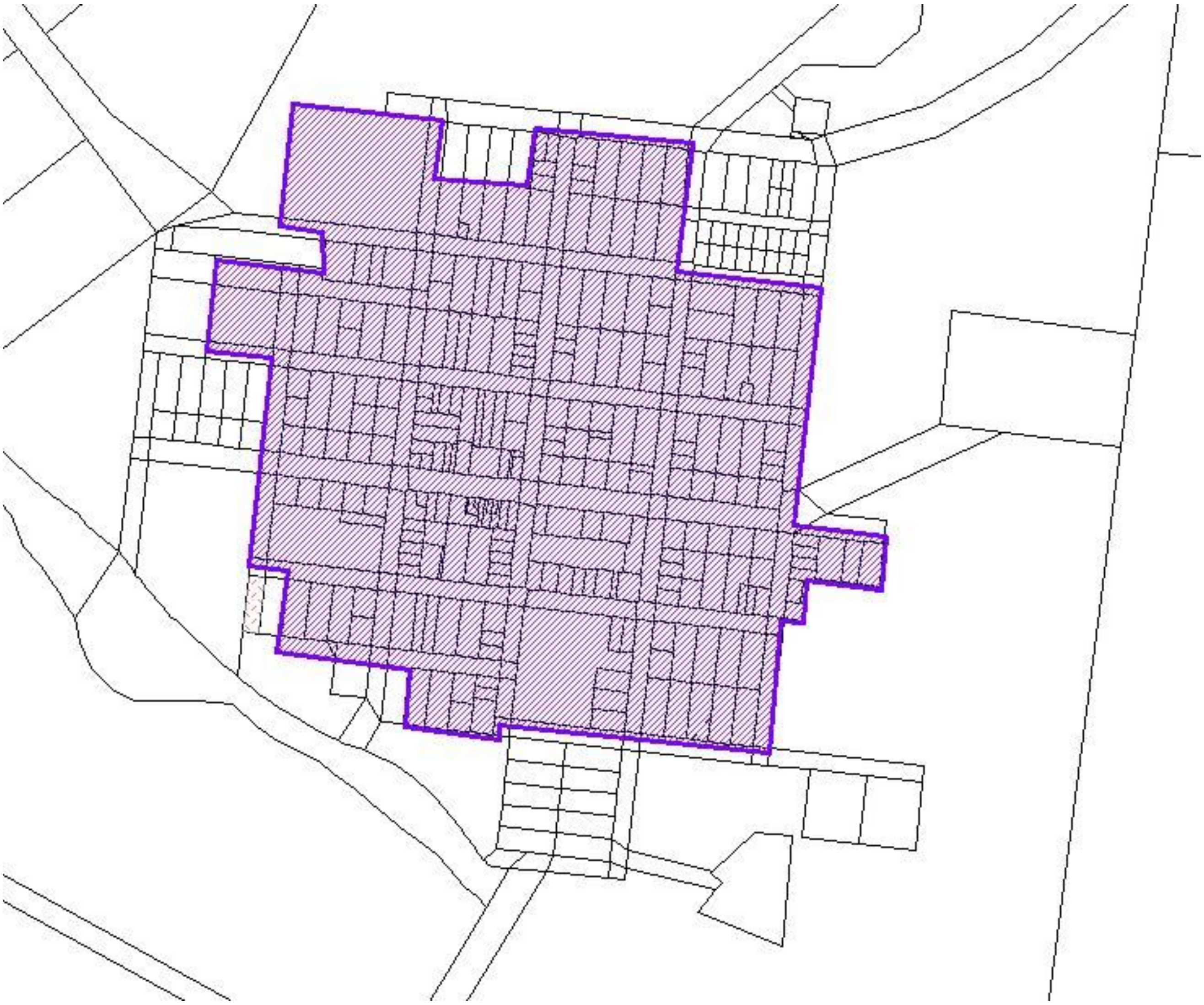


Aramac Designated Town Area - Waste

BARCALDINE
REGIONAL COUNCIL

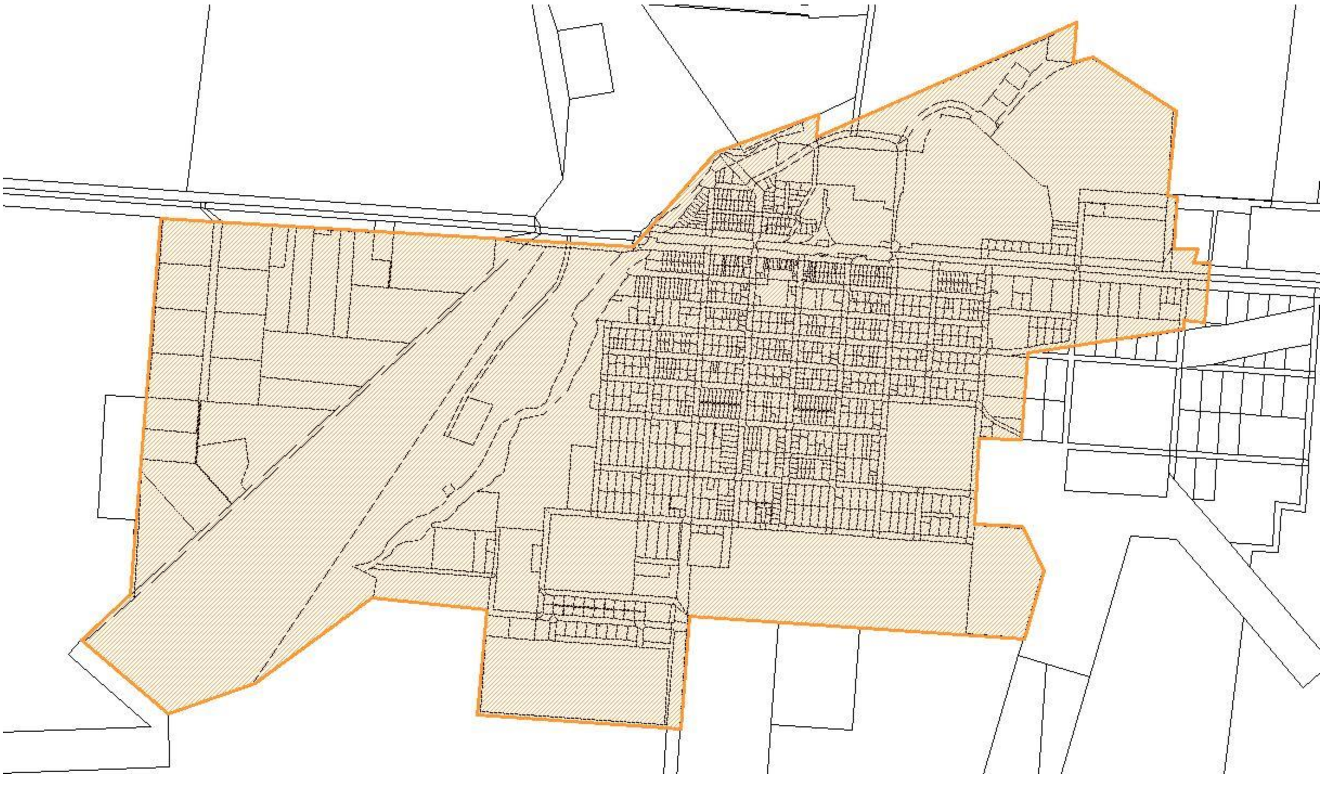


Aramac Designated Town Area - Water

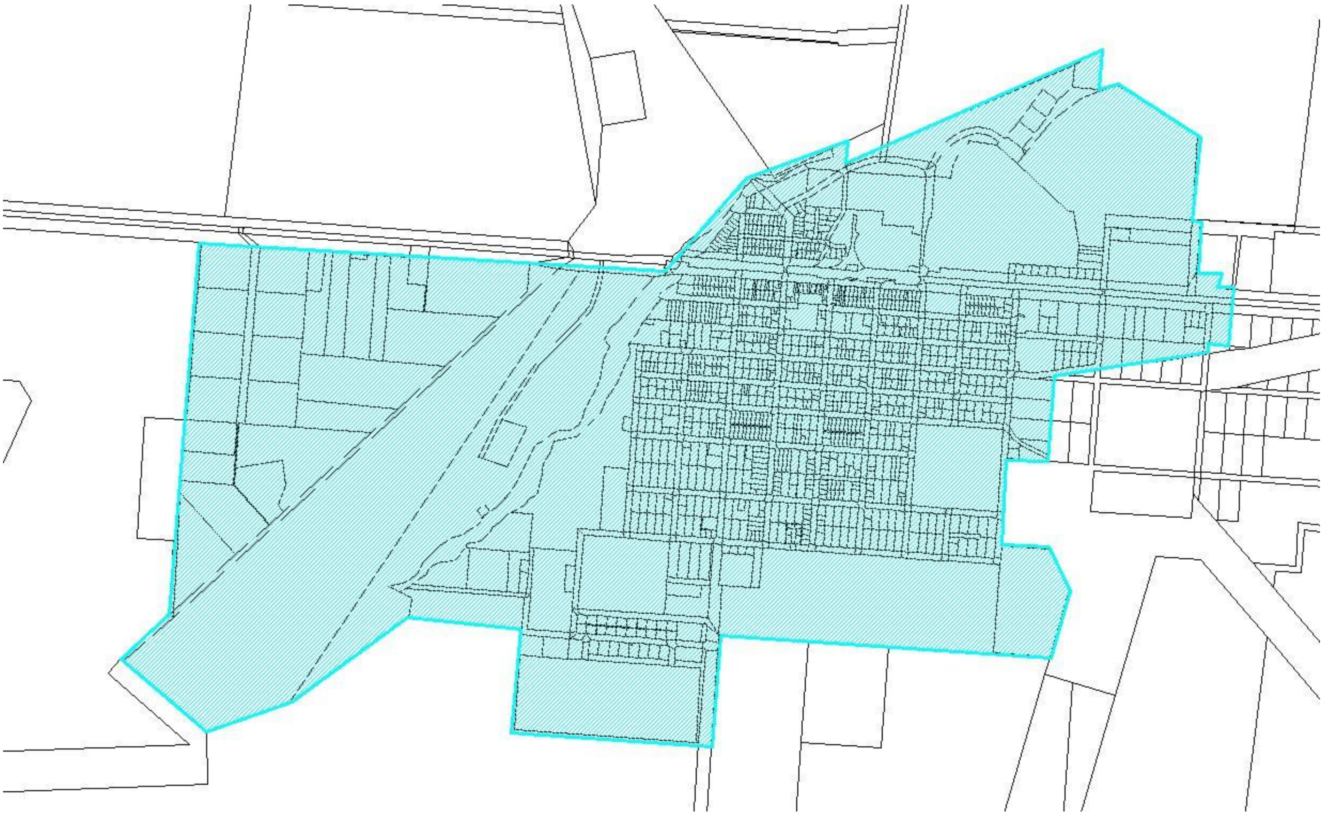


Aramac Designated Town Area - Sewerage

BARCALDINE REGIONAL COUNCIL

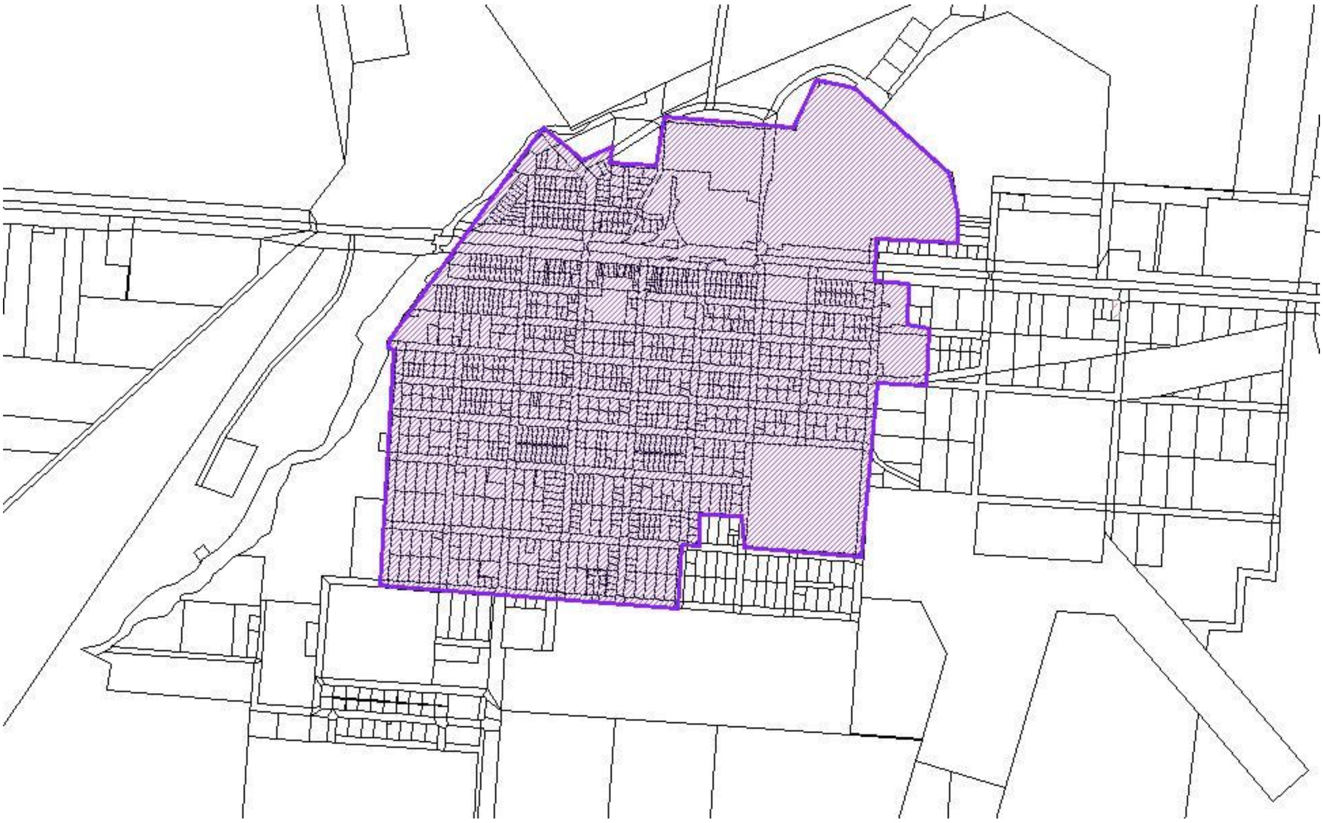


Barcaldine Designated Town Area - Waste



Barcaldine Designated Town Area - Water

BARCALDINE REGIONAL COUNCIL

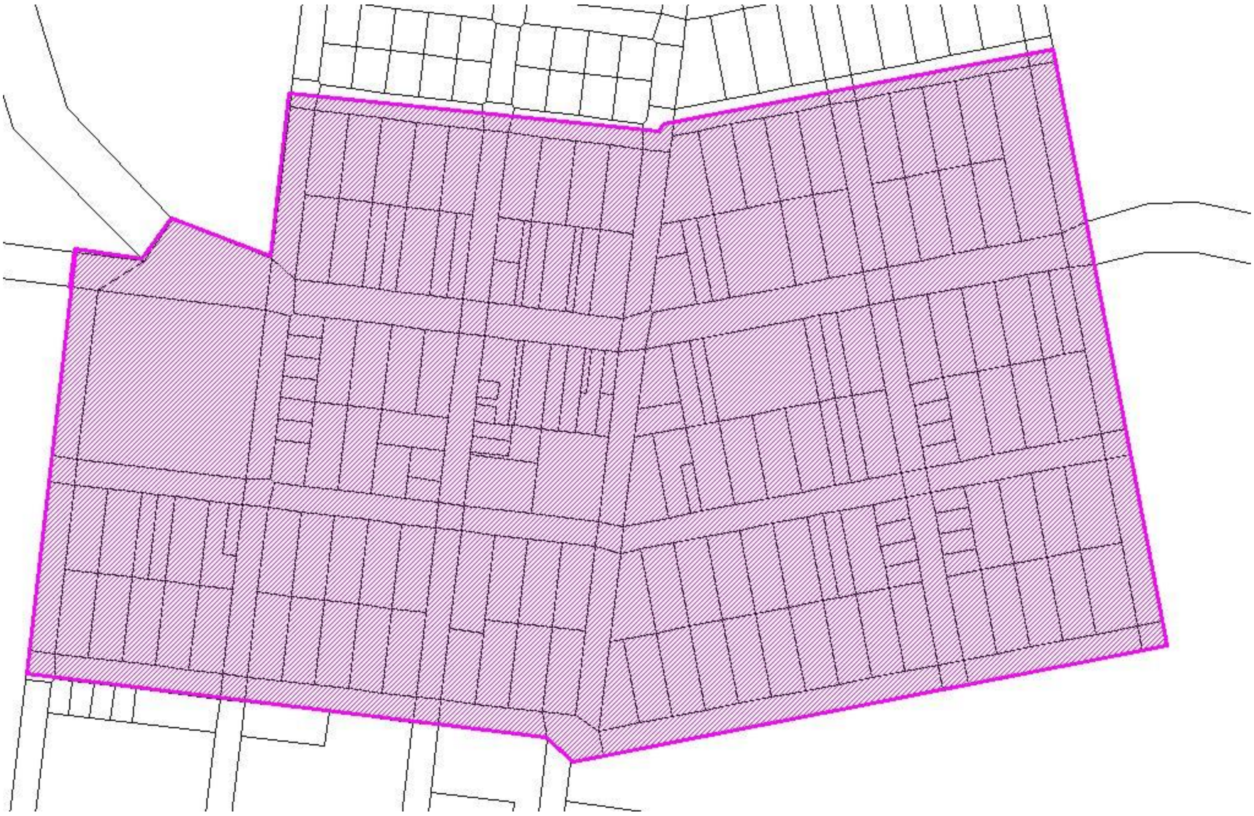


Barcaldine Designated Town Area - Sewerage

Muttaburra Designated Town Area - Waste

Muttaburra Designated Town Area - Water

Muttaburra Designated Town Area - Sewerage



Muttaburra Designated Town Area – Rural Fire

POLICY NAME:	**Revenue Policy**
POLICY NUMBER:	**F018**
ADOPTED:	**15 July 2026**
DIRECTORATE	**Corporate and Financial Services**
REVIEW DUE	**30 June 2027**

1 PURPOSE

To set out the principles for raising and recovering revenue.

2 SCOPE

This policy applies to all areas identified in Section 193 of the *Local Government Regulation 2012*, and will be used to guide Council in the development of the Revenue Statement for the 2026/2027 financial year.

3 HEAD OF POWER

Section 104 of the *Local Government Act 2009* requires Council to establish a system of financial management that includes a revenue policy.

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012*. The purpose of this policy is to set out the principles used by Council for:

1. The levying of rates and charges;
2. Granting concessions for rates and charges;
3. The recovery of overdue rates and charges; and
4. Cost recovery methods.

The policy must also state:

1. The purpose of concessions granted;
2. The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

4 POLICY STATEMENT

The principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement.

Council levies rates and charges to fund the provision of specific services to the Barcaldine community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

4.1 Rates and Charges

4.1.1 Levying of Rates and Charges

Council will be guided by the following principles in the levying of rates and charges:

a) Council will have regard to the principle of transparency in the setting of rates and charges.

b) Rates and Charges shall be raised at the levels necessary to fund the operations of Council.

c) Council will endeavour to have a rating regime that is simple and inexpensive to administer.

d) Council will try to achieve intergenerational equity by taking account of the services provided to both present and future ratepayers.

e) Council will raise sufficient revenue to maintain services at an appropriate standard.

f) Council will take into account the availability of other funding sources to meet community expectations.

g) Where services are provided specifically for an identifiable group within the community and there is not a general community benefit, Council may recover the cost of those services from that identifiable group.

h) The timing of the levying of rates will take into account the financial cycle of local economic activity in order to assist the smooth running of the local economy.

i) Council will try to achieve equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

4.1.2 Granting Concessions for Rates and Charges

Council has identified that particular groups within the community may have difficulty meeting their financial obligations to Council and has therefore decided to grant concessions to support these groups:

a) Pensioners – Council recognises the contribution to the community of pensioners and that their capacity to pay rates and charges is generally less than the general community. Council therefore grants pensioners, as a whole, a concession on rates and utility charges.

b) Non-profit organisations – Council recognises the work of sporting, recreational and charitable organisations in the community and in particular the volunteers who contribute to these organisations. Council therefore:

    i. grants an exemption on general rates to these organisations;

    ii. provides a discount on the hire of equipment and facilities to local non-profit organisations;

    iii. provides a discount on water charges for some local non-profit, church and sporting organisations.

c) Residents – Council recognises the contribution made by local residents in meeting their obligations. Council therefore provides a discount on the hire of equipment and facilities to local residents.

4.1.3 Recovering Overdue Rates and Charges

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

a) Making clear the obligations of ratepayers and the process used by Council in assisting them to meet their obligations.

b) Council will make the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

c) Endeavouring to treat ratepayers with similar circumstances in a consistent way.

d) Council will endeavour to be flexible by responding where necessary to changes in the local economy.

4.1.4 Setting of Cost Recovery Methods

Barcaldine Regional Council will be guided by the following principles in recovering the costs of providing goods and services:

a) Council will set fees and charges at a level to cover the cost to Council of providing the goods or services including the cost of administration.

b) Council will set fees and charges considering the nature, level and standard of service when setting the charges and may set the charge to generate revenue.

c) Council is aware that it may have a community service obligation when setting some fees and charges

d) Council will ensure that the cost of maintaining and replacing infrastructure is reflected in the level of fees and charges

4.2 Physical and Social Infrastructure Costs

Council requires developers to pay a reasonable contribution towards the cost of infrastructure required to support development. However Council is encouraging new development in its communities and is prepared to support part of new development through general revenue. The following principles apply:

a) All infrastructure costs within the development area are to be met by the developer in accordance with the provisions of the *Planning Act 2016*.

b) All infrastructure costs connecting the development to the existing infrastructure network are to be met by the developer in accordance with the provisions of the *Planning Act 2016*.

c) Council may on a case by case basis, partially subsidise the cost of assessing development applications to encourage new development in the region.

5 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*.

POLICY NAME:	**Investment Policy**
POLICY NUMBER:	**F020**
ADOPTED:	**15 July 2026**
DIRECTORATE	**Corporate and Financial Services**
REVIEW DUE	**30 June 2027**

1 PURPOSE

This policy sets out how Barcaldine Regional Council (Council) will manage investments in the 2026/2027 financial year.

2 SCOPE

This Policy applies to the investment of surplus funds in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA).

3 HEAD OF POWER

Section 47 of the SBFAA requires that a statutory body must use its best efforts to invest its funds—

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

Section 191 of the *Local Government Regulation 2012* requires a local government to prepare and adopt an investment policy.

The investment policy must outline Council's investment objectives and overall risk philosophy. The policy must also state procedures for achieving the goals related to investment stated in the policy.

4 POLICY STATEMENT

Council will hold sufficient cash reserves to ensure it can meet its financial sustainability obligations, including the unrestricted cash expense cover target set by the State Government in the current Financial Management (Sustainability) Guideline. Investment options may be considered if they are allowable under the SBFAA, and the investment is:

1. made with suitable credit-worthy financial institutions;
2. made for a period of time that meets Council's cash flow requirements but not for a period of more than 12 months; and
3. able to provide a commercially acceptable return.

4.1 Investment Parameters

Council as a Local Government has Category 1 investment powers under the SBFA. This allows Council to invest in at call or in fixed period deposits of no more than one year.

Council will limit its investment risk exposure by:

a. using Qld Treasury Corporation (QTC) as its default investment institution;
b. investing the remaining funds with Australian financial institutions with a long term credit rating from Standard and Poor's of A or greater;
c. Council officers may only invest surplus funds with an Australian Financial Institution; and
d. reporting a summary of investments to each monthly Council meeting.

4.2 Portfolio investment parameters and credit requirements

The following table shows the credit ratings and counterparty limits for Council:

Long Term Credit Rating	Short Term Credit Rating	Individual Limit	Total Limit	Maximum Term for Fixed Term Investments
QTC Capital Guaranteed Cash Fund		100%	100%	1 year
AAA or AA	A-1+ or A-1	40%	50%	1 year
A	A- or A-2	20%	20%	6 months

5 DELEGATION

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

POLICY NAME:	**Debt Policy**
POLICY NUMBER:	**F024**
ADOPTED:	**15 July 2026**
DIRECTORATE	**Corporate and Financial Services**
REVIEW DUE	**30 June 2027**

1 PURPOSE

The purpose of this policy is to ensure the sound management of Council's existing and future debt. The policy will provide clear guidance for staff in the management of Council's debt portfolio and maintenance of appropriate debt and debt service levels.

This policy applies to all Councillors and staff and extends to all borrowing activities of Council.

2 SCOPE

This policy relates to any form of borrowing undertaken by Council.

3 HEAD OF POWER

Section 192 of the *Local Government Regulation 2012* requires Council to prepare a debt policy each financial year and that the policy must state the following:

1. New borrowings planned for the current financial year and for the next nine financial years; and
2. The period over which it is planned to repay existing and proposed borrowings.

4 POLICY STATEMENT

Council will ensure that debt holdings remain below the maximum debt leverage ratio target level set by the State Government in the current *Financial Management (Sustainability) Guideline*.

4.1 Borrowing Principles

1. Council will not utilise loan funding to finance operating activities or recurrent expenditure.
2. Council may access short term borrowings via a Queensland Treasury Corporation (QTC) working capital facility to effectively manage its cash

balances throughout the year. Any working capital facility drawdowns will typically be fully repaid within one year.

3. Borrowings will be used to fund the repair, upgrade or construction of essential infrastructure that have an effective life greater than one year.
4. Borrowings for infrastructure that provides a positive rate of return on investment will take priority over borrowing for other assets.
5. All external borrowings shall be obtained through QTC using its full range of fund management services.
6. Where capital projects are financed through borrowings, Council will repay the loan over a term which takes into consideration the expected life of those assets, and over a term that optimises cash flow efficiency.
7. The term for new borrowings shall not exceed the estimated useful life of the asset.
8. Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest costs.
9. The decision on Council's ultimate levels of debt will require a balance between the levels of service provided, affordability for the community, and Council's long-term financial sustainability.

4.2 Short Term Borrowings

Short term borrowings are provided through a Working Capital Facility (WCF). Council will maintain a WCF to effectively manage cash balances throughout the year in order to ensure that appropriate cash coverage is maintained, particularly at low points in the annual cash flow cycle . Any drawdowns from the facility will be fully repaid within one year.

Councils will utilise a WCF limit up to $4 million.

4.3 Long Term Borrowings

Long term borrowings are utilised to fund the construction of long-term infrastructure assets that provide essential services and ongoing benefits to the community. QTC Borrowings are repaid on a quarterly basis. Existing borrowings are outlined in the table below.

Long Term Borrowing Balances 30 June 2027

Purpose	Lender	Interest Rate	Loan Balance 30 June 2027	Remaining Term
Barcaldine Sewerage (445976)	QTC	1.415%%	$784,414	4 years

Barcaldine Water (80914)	QTC	7.747%	$0	0 years
Aramac Swimming Pool (237871)	QTC	3.005%	$79,800	1 years
Barcaldine Sewerage (80912)	QTC	4.646%	$0	0 years
TOTAL LOAN BALANCE			**$864,2140**	

Estimated Long Term Borrowing Repayments 2026/2027

Purpose	Interest Payment	Principal Repayment	Total Repayment	Balance as at 30 June 2027
Barcaldine Sewerage (445976)	$12,873	$201,964	$214,837	**$784,414**
Barcaldine Water (80914)	$5,964	$121,997	$127,961	**$0**
Aramac Swimming Pool (237871)	$3,858	$77,446	$81,304	**$79,800**
Barcaldine Sewerage (80912)	$1,920	$65,757	$67,677	**$0**
TOTAL	**$24,615**	**$467,163**	**$491,779**	**$864,213**

Existing Long Term Borrowing Forecast Balances

Year	Loan Balance
2026-27	$864,214
2027-28	$579,577
2028-29	$371,827
2029-30	$1,127
2030-31	$-
2031-32	$-
2032-33	$-
2033-34	$-
2034-35	$-
2035-36	$-

4.4 Proposed New Borrowings

Pursuant to section 192 of the *Local Government Regulation 2012*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next 9 financial years.

Proposed Borrowings are outlined in Appendix A

APPENDIX A

Proposed Long Term Borrowings

Year	Proposed Borrowing	Purpose
2026-27	$-	
2027-28	$-	
2028-29	$2,000,000	Alpha WTP Renewal
2029-30	$2,000,000	Jericho WTP Renewal
2030-31	$-	
2031-32	$-	
2032-33	$-	
2033-34	$-	
2034-35	$-	
2035-36	$-	

Proposed Short Term Borrowings

Year	Proposed Borrowing	Purpose
2026-27	$4,000,000	Short term QTC working capital facility