POLICY: REVENUE STATEMENT

Purpose

The Revenue Statement explains the revenue measures adopted in Barcoo Shire Council's (Council's) 2026-27 budget concerning:

- the making and levying of rates and charges.
- the recovery of rates and charges.
- concessions and exceptions.

The Revenue Statement should be read in conjunction with the Council's Revenue Policy.

Policy statement

Council collects revenue to fund infrastructure, programs and services that benefit the whole community. Council revenue is generated from a range of sources including rates, charges, licenses, interest, permits, rents, fees, grants, donations, contract and private works and the realisation of assets.

The Revenue Statement provides a framework for:

- determining rates and charges, including the extent to which they relate to costs of providing services.
- applying differential rates, minimum rates and cost reflective charges in a fair and equitable way.
- supporting sustainable program and service delivery in line with Council's corporate objectives, while considering community capacity.
- providing concessions, discounts and flexible payment options to meet community needs.

Council aims to keep revenue management processes simple, transparent, efficient and easy to administer, while ensuring sufficient revenue to support operations.

Scope

The statement applies to the financial year 2026-27 and is relevant to:

- council members and staff involved in budgeting, collecting or recovering rates and charges.
- ratepayers and other users of council services.

Definitions

Nil.

Responsibilities

Council: Approves the Revenue Statement and annual budget plans.

CEO: Policy implementation and overall management of Council operations to achieve budget and service obligations.

Group Manager, Corporate Services: Approves any written off interest charges less than or equal to $10, where rates have been paid in full in the period between the close of discount and the end of the month.

Director, Corporate and Community Services:

- Manages budget process and provides assurance activities to support accurate reporting.
- Oversees the process for levying rates and charges, administering payments, applying concessions and recovering overdue amounts.
- Ensures Council compliance with relevant legislation, policies and procedures.

Ratepayers: Comply with payment obligations and engage with Council regarding payment options and concessions, where appropriate.

Principles used for the making of rates and charges

The principles that guide Council's approach to rates and charges are set out in the Revenue Policy. These include considerations of transparency, administration costs, community capacity and equity, and flexibility to take account of changes in the local economy.

Differential general rates

In accordance with the *Local Government Regulation 2012*, Council will make and levy a differential general rate for the financial year ending 30 June 2027, taking into consideration the following:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in the towns are very low in relation to rural land but those who live in the towns have greater access to council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides, but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates to enable it at least to maintain the current standards of services it provides.

Category 1 – Township of Jundah-Residential: All rateable land in the township of Jundah located in the Parish of Jundah set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 2 – Township of Jundah-Other: All rateable land in the township of Jundah located in the Parish of Jundah set aside for non-residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 3 – Township of Windorah-Residential: All rateable land in the township of Windorah located in the Parish of Murken set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 4 – Township of Windorah-Other: All rateable land in the township of Windorah located in the Parish of Murken set aside for non-residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 5 – Township of Stonehenge-Residential: All rateable land in the township of Stonehenge located in the Parish of Bimerah set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 6 – Township of Stonehenge-Other: All rateable land in the township of Stonehenge located in the Parish of Bimerah set aside for non-residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

Category 7 – Transformers: All land used or intended to be used for a transformer, communication site, or similar facility.

Category 8 – Rural land up to 199,000 ha: All rateable land intended for rural purposes and used for grazing and agriculture with an area up to 199,000 hectares.

Category 9 – Rural land from 199,001 to 399,000 ha: All rateable land intended for rural purposes and used for grazing and agriculture with an area from 199,001 to 399,000 hectares.

Category 10 – Rural land greater than 399,001 ha: All rateable land intended for rural purposes and used for grazing and agriculture with an area greater than 399,001 hectares.

Category 11 – Rural land carbon credits up to 199,000 ha: All rateable which has been allocated Australian Carbon Credit Units with an area up to 199,000 hectares.

Category 12 – Rural land carbon credits from 199,001 to 399,000 ha: All rateable which has been allocated Australian Carbon Credit Units with an area from 199,001 to 399,000 hectares.

Category 13 – Rural land carbon credits greater than 399,001 ha: All rateable which has been allocated Australian Carbon Credit Units with an area greater than 399,001 hectares.

Category 14 – Petroleum, oil and gas industries leases: All rateable leases in the Shire of Barcoo held under the *Mineral Resources Act 1989* or *Petroleum Act 1923* for the purpose of crude oil or natural gas production which is in production and by virtue of its operational impacts significantly on the economy and the environment and socio-economic diversity within the local community.

Category 15 – Petroleum, oil and gas industries-Other: All rateable land in the Shire of Barcoo used or intended to be used for activities associated with crude oil or natural gas extraction, production, transportation or other auxiliary purpose.

Category 16 – Mining tenements to 5 ha: All rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impact on the economy and the environment with an area up to 5 hectares and socio-economic diversity within the local community.

Category 17 – Mining tenements 5.1 ha to 10 ha: All rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impacts on the economy and environment with an area between 5 and 10 hectares and socio-economic diversity within the local community.

Category 18 – Mining tenements 10.1 ha to 50 ha: All rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impacts on the economy and environment with an area between 10.1 and 50 hectares and socio-economic diversity within the local community.

Category 19 – Mining tenements greater than 50 ha: All rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impacts on the economy and environment with an area greater than 50 hectares and socio-economic diversity within the local community.

Category 20 – Extractive < 5,000 tonnes: All land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of less than 5,000 tonnes/annum.

Category 21 – Extractive 5,001 – 100,000 tonnes: All land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of between 5001 to 100,000 tonnes/annum.

Category 22 – Extractive >100,001 tonnes: All land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of greater than 100,001 tonnes/annum.

Category 23 – Workforce accommodation 25- 50 persons: All land used or intended to be used, in whole or part, for providing workforce accommodation for between 25-50.

Category 24 – Workforce accommodation < 51-100 persons: All land used or intended to be used, in whole or part, for providing workforce accommodation for between 51-100 people.

Category 25 – Workforce accommodation < 101-200 persons: All land used or intended to be used, in whole or part, for providing workforce accommodation for between 101-200 people.

Category 26 – Workforce accommodation 200+ persons: All land used or intended to be used, in whole or part, for providing workforce accommodation for 201 or more people.

Category 27 – Energy generation: All land means land used for or permitted to be used for electricity generation.

Minimum general rates

The following minimum general rates have been made for 2026-27:

Category	Cents in dollars of unimproved valuation	Minimum rate
1	6.90685	$646
2	6.90685	$646
3	5.34605	$646
4	5.34605	$646
5	8.79511	$646
6	8.79511	$646
7	6.75565	$818
8	0.27027	$646
9	0.26957	$31,098
10	0.26957	$39,558
11	0.27027	$646
12	0.25713	$31,098
13	0.26957	$39,558
14	49.45926	$40,344
15	89.43198	$9,770
16	8.052	$464
17	8.37409	$606
18	8.37474	$668
19	8.37474	$722
20	0.98608	$2,614
21	0.98608	$6,690
22	0.98608	$26,764
23	1.0531	$14,650
24	1.0531	$49,822
25	1.0531	$98,666
26	1.0531	$196,354
27	8.0000	$1,200

Limitation of increase in the rate levied

Council chooses not to limit any amount of increase in rate levied for any category (section 116 of the *Local Government Regulation 2012*).

Special rates and charges – Special charge for pest plant and pest animal control

In accordance with Section 94 of the *Local Government Act* and section 94 of the *Local Government Regulation*, Council shall levy a special charge for the provision of pest control services to rural properties in the region.

It is considered that the properties subject of the charge specially benefits from the provision of pest control services. These services assist with the control of wild dogs which can reduce the threat to livestock and the control of Weeds of National Significance which are a restricted and invasive group of plants that threaten agricultural activities.

A special charge shall be levied, and no discount will apply.

Pest plant and animal control – Rural land:

Description	Charges 2026-27
Per hectare on all rural land within the Council area, having an area in excess of 1,000 hectares	3.225 cents per hectare[1]

The overall plan for the pest plant and animal control special charge is as follows:

- The service, facility or activity is provision of pest control services to the rural parts of the Council area. These pest control services serve to assist with the control of wild dogs and wild pigs which, in turn, improves the viability of, and therefore benefits, the land being levied. A panel will continue to manage the process and act as an advisory committee to Council on wild animal control within the Shire.
- The rateable land to which the special rate shall apply is all rural land within the Council area, having an area in excess of 1,000 hectares. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge at differential levels reflecting the degree to which the land or its occupier is considered to derive benefit.
- The estimated cost of carrying out the overall plan is $250,000.
- The timeframe for carrying out the overall plan is 12 months ending 30 June 2027.

Ex-gratia rates

Council presently has one assessment which is subject to these arrangements owned by the Commonwealth Government.

Schedule 1:

Assessment no.	Charge 2026-27
217-5000-000	$2,015

Utility charges

An annual water (utility) charge is levied in the townships of Jundah, Windorah and Stonehenge (section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*). The charge is levied according to the following:

- A fixed amount representing the provision of infrastructure which is chargeable on all land capable of being connected to a main with an allocation of treated and raw water deemed by Council in the water charges Schedule below, to be of sufficient quantity to service the needs of the rate assessment (initial allocation treated water 3 kilolitre per unit, and raw 7 kilolitres per unit).
- A charge of $0.89 per kilolitre treated water (Type I) for each kilolitre consumed over the initial allocation (the allocation is determined by the units charged as per water charges schedule).
- A charge of $0.89 per kilolitre treated water (Type II) for each kilolitre consumed over the initial allocation (the allocation is determined by the units charged as per water charges schedule) delivered outside of the declared water service area.
- A charge of $0.36 per kilolitre raw water for each kilolitre consumed over the initial allocation (the allocation is determined by the units charged as per water charges schedule).

- Council owned or controlled lands are included.

Water Charges Schedule 2026-27

Type	Criteria	Units
Vacant land – Infrastructure costs	Capable of being connected or adjacent main	25
Vacant land	Connected to main water available for use	50
Occupied land – Dwelling	Principal building/s	100
Duplex per unit	Principal building/s	100
Flats per unit	Principal building/s	75
Cabins self-contained	Temporary building/s	25
Temporary accommodation	Approved as per Local Law i.e. occupied caravans	100
Hotel only		100
Hotel dwelling	Separate or included in hotel or accommodation	100
Hotel accommodation units/motel	Each unit	10
Business	Separate retail outlet	50
Business and dwelling combined	One building not separate on one block	150
Business and dwelling combined	Home occupation	125
SES shed		50
Fire Brigade		50
Hospital		300
Hospital dwelling		100
Police Station		100
Police Sergeant’s residence		100
Police Second Officers residence		100
School		200
Caravan park	No caretaker accommodation	50
Caravan park	With caretaker accommodation	150
Permanent sites	Each unit in addition	50
Overnight sites	Each site in addition	10
Cabins		10
Church	Unoccupied	50
Sports Ground Jundah	Pavilion, tennis courts, toilet blocks	200
Sports Ground Windorah	Pavilion, catering facility, 1 toilet block	200
Sports Ground Stonehenge	Tennis courts	100
Stonehenge Caravan Park	Toilet block rest area	125
Memorial Park Jundah	Includes playgroup facility and toilets	300

Type	Criteria	Units
Rabig Park Windorah	Includes playgroup facility and toilet block	300
Arts and Crafts Windorah	Arts and crafts building, slab hut	100
Power stations	Jundah, Windorah	100
Water treatment plants	Jundah, Windorah and Stonehenge	100
Swimming Pool Jundah	Toilet/ablution facilities	300
Racecourse	Jundah, Stonehenge and Windorah	200
Golf Club Jundah	Club House and facilities	50
Public halls	Jundah, Windorah, Stonehenge	100
Depot Jundah	W/Shop, store, boys' town, wash down area	500
Depot Windorah and Stonehenge	W/Shop SES	150
Pig Box	Stonehenge 2, Jundah 1, Windorah 2	150
Median strips/street trees	Windorah, Jundah, Stonehenge each	300
Aerodrome Jundah	Unlicensed aerodrome	100
Aerodrome Stonehenge	Unlicensed aerodrome	100
Aerodrome Windorah	Licensed aerodrome	125
APA Gas Facility	Workshop/residence Windorah	200
Service stations	Principal building/s	100
Stables	Licensed as per local laws	50
Class 10 non-habitable building	Storage Sheds etc principal building	50
Public wash down area		200
Shire Office Jundah		200
Museum Jundah		50
Sand yard		200
Power generation		300

Water charges per unit

Rates Group	Description	Per unit charge 2026-27
1	Township of Jundah	$12.44
2	Township of Windorah	$12.44
3	Township of Stonehenge	$12.44

Waste management utility charges

An annual waste management utility charge is levied in the townships of Jundah, Windorah and Stonehenge (section 94 of the *Local Government Act 2009*). The charge is levied according to a fixed unit basis representing one domestic service and one bin on all occupied land.

Extra services are in multiples of the basic unit and extra bins are at a flat rate charge per bin. Council owned or controlled lands are included.

Garbage charges 2026-27:

Description	Charges 2026-27
Per service	$332
Extra service	$278

Emergency management, fire and rescue levy

Council is required to charge all ratepayers in the Barcoo Shire a fire levy (*Fire and Rescue Service Act 1990, Fire and Rescue Service Regulation 2011*).

Emergency management levy 2026-27:

Description – Fire service class E	Charges 2026-27
Emergency Services Levy Charge Group 1	$31.00
Emergency Services Levy Charge Group 2	$127.00
Emergency Services Levy Charge Group 3	$312.80
Emergency Services Levy Charge Group 4	$632.20
Emergency Services Levy Charge Group 5	$1,039.40
Emergency Services Levy Charge Group 6	$1,873.00
Emergency Services Levy Charge Group 7	$1,873.00
Emergency Services Levy Charge Group 8	$1,873.00
Emergency Services Levy Charge Group 9	$1,873.00
Emergency Services Levy Charge Group 10	$1,873.00
Emergency Services Levy Charge Group 11	$1,873.00
Emergency Services Levy Charge Group 12	$1,873.00
Emergency Services Levy Charge Group 13	$1,873.00
Emergency Services Levy Charge Group 14	$1,873.00
Emergency Services Levy Charge Group 15	$1,873.00
Emergency Services Levy Charge Group 16	$1,873.00

Regulatory and non-regulatory charges

The Council’s approach to regulatory and non-regulatory charges is set out in the Revenue Policy.

General charges

Fixed charges for Council services and facilities are applied in accordance with Section 94 of the *Local Government Act 2009*. A register of the Council's general charges is kept by the Council at its office in Jundah. The Register is open to inspection. In determining the level of all general charges, the Council examines the economic indicators and having due regard for the levels and ranges of services delivered.

Current miscellaneous fees and charges are shown in the Fees and Charges Schedule.

Interest

Council may impose interest on rates and charges that remain unpaid after the sectional period expires (i.e. 1 July and 1 January each calendar year) and may include assessments that are making payments of outstanding rates by instalment.

Pursuant to section 133 of the *Local Government Regulation 2012*, set compound interest on daily rests at the rate of 12.19%, being 8% per annum plus the 90 day bank bill yield rate of 4.19% at March 2026, to be charged on all overdue rates or charges after 30 days from close of discount date of the rates notice and may include assessments that are making payments of outstanding rates by instalment.

Where the amount of interest charged is less than $10 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Group Manager, Corporate Services.

Principles used for the levying of rates

The principles that guide Council's approach to levying rates are set out in the Revenue Policy.

Methods of payment

Council will accept the payment of rates by the following methods:

- Cash.
- Certain Credit Cards.
- EFTPOS / Electronic funds transfer.
- BPAY – Available through participating financial Institutions.
- Cheque.

Payments can be made at the following locations:

- Administration Office – 6 Perkins Street, Jundah.
- Windorah Information Centre – 7 Maryborough Street, Windorah.
- Stonehenge Information Centre – 9 Stratford Street, Stonehenge.
- By Mail – Barcoo Shire Council PO Box 14, Jundah QLD 4736.

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonour fees and discount will be lost where cheques are dishonoured and not rectified prior to the discount date.

Also refer to the Revenue Policy regarding payments in advance, payments by instalment and payment timeframes.

Principles used for the recovery of rates and charges

The principles that guide Council's approach to levying rates are set out in the Revenue Policy, including considerations for financial hardship and recovery action.

Standard performance

- 1st notice issued within 21 days of end of discount period.
- 2nd notice issued after the 1st notice having regard for any correspondence and or contact (a further 21 days after first notice).
- Clients will be given the opportunity to initiate an instalment plan satisfactory to both parties and that reduce the balance substantially to avoid an escalation of balances subsequent to new levies.
- Where there has been no movement on an account or an instalment plan has defaulted, Council may with the issue of third and final notice refer the debt to a debt recovery agent (elected through quotation or tender).
- Generally, an account will not be referred to the collection agent, unless it is $500 or greater in value.
- All debts referred to a recovery agent shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred to Council and standard reminder notices will be forwarded periodically.

Further action

Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties. Properties in default of payment for the relevant time period as defined within the regulation may initiate action under Section 132 of the *Local Government Regulation 2012*.

Exceptional circumstances – Drought relief or natural disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster. The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy.

This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Agriculture and Fisheries shall be the determining body for the process of declaration of drought.

Principles used for concession for rates and charges

The principles that guide Council's approach to concessions, discount and rebates are set out in the Revenue Policy.

Pensioner remissions

Pensioners, who make application in the prescribed manner and are eligible, will be granted a 50% remission on all rates and charges, up to a maximum remission $750 per year. Remissions will only apply to categories 1, 3 and 5 being for the townships of Jundah, Windorah and Stonehenge. This provision does not apply to any other persons except pensioners.

Prescribed pensioner means a pensioner:

- who holds a current Pensioner Concession Card, issued by Centrelink or Department of Veterans' Affairs. The Card must be produced by the applicant when making the application for remission
- who either solely or jointly has the legal responsibility for the payment of the rate levy in respect of the parcel of rateable land, and
- whose principal place of residence is the parcel of rateable land in respect of which they have the legal responsibility for the payment of the rate levy. Council may grant a rebate of rates and charges for land occupied only by pensioners only if the landowner agrees to pass the benefit of the rebate on to the pensioners.

Exempt assessments

Under Section 93 of the *Local Government Act 2009*, Subsection (3) gives the Council a general power to exempt land from rating by resolution, if it is used for charitable purposes. It is considered that the term charitable would be given its technical legal meaning which is not limited to charities as the term is used in popular language, but extends to educational purposes, uses related to assistance to the poor, uses related to assistance to the sick and, very broadly, other purposes beneficial to the public.

The use of the technical meaning, which is broader than the popular meaning in everyday speech, is supported by many cases from various jurisdictions dealing with similar legislation including the Privy Council's decision in Ashfield Municipal Council v Joyce (1976) 34 LGRA 316, and the more recent NSW decision (subsequently upheld on appeal) in Bodalla Aboriginal Housing Co Ltd v Eurobodalla Shire Council (2011) 184 LGERA 315.

Thus, subsection (3) allows a local government to grant rates exemption whenever land is being used for a purpose which has a public service element, and which is conducted on a non-profit basis. The concept of non-profit does not necessarily require that revenue never exceeds expenses; what is required is that all revenue goes directly towards advancing the relevant public purpose, and that no individual makes a personal profit out of the operations of the activity.

Section 73 of the *Local Government Regulation 2012* provides for further exemptions for land held for religious, recreation, sporting, hospital, educational and other charitable purposes.

Assessment	Owner	Amount
272-00000-000	Jundah Golf Club Incorporated	$646
304-00000-000	Windorah Rodeo Club Incorporated	$646
197-00000-000	Windorah Development Board Incorporated (Court House)	$646

Assessment	Owner	Amount
183-10000-000	Windorah Development Board Incorporated (Post Office)	$646
189-00000-000	Roman Catholic Diocese of Toowoomba	$646
63-50000-000	Roman Catholic Trust corporation for the Roman Catholic diocese of Rockhampton	$646
172-00000-000	St Clairs Anglican Church	$646
35-00000-000	The Corporation of the Synod of the Diocese of Rockhampton	$646
156-50000-000	Mithaka Aboriginal Corporation	$646

Principles used for determining cost recovery fees

Cost-recovery fees

Council regulates various activities within the community in order to ensure a standard of amenity commensurate with public expectations and to comply with legislative requirements. The fees are not to be more than the cost to Council of taking the action for which the fee is charged. Council sets these fees each financial year. These fees are subject to change by Council resolution at any time.

Business activities

Sections 9 and 262 of the *Local Government Act 2009* provide the Council, as a legal entity, with powers to charge for services and facilities it supplies, other than a service or facility for which a cost-recovery fee may be fixed. Such business activity charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of business activity charges may be delegated by the Council (recorded in the Delegations Register).

Business activity charges are subject to the Goods and Services Tax. Such charges may be reviewed by the Council at any time. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of business activity charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of user pays is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise. Business activity charges include but are not confined to the following: rents, sale of fuel and goods, plant hire, private works and hire of facilities.

Contract and private work

Contract and / or private work undertaken by the Council will be charged at rates not less favourable than commercial rates applicable at the time and as determined by Council from time to time.

Operating capabilities, borrowings, depreciation and provisions

Borrowings

Borrowings are as per Council's adopted Debt and Borrowings Policy.

Depreciation and non-cash expenses

Council's non-cash expenses including depreciation are to be fully funded.

Developer costs

Barcoo Shire Council has not adopted a Local Government Infrastructure Plan made under the *Planning Act 2016*. Therefore, an Adopted Infrastructure Charges Resolution cannot be implemented. In doing so, Council is seeking to encourage development and is committed to maintaining and expanding its trunk infrastructure through its rates base and Government subsidies. However, any assessable development is subject to reasonable and relevant development conditions and an infrastructure agreement if required to service the development to an acceptable standard.

Goods and Services Tax

Goods and Services Tax (GST) is charged on any Council rates or charges, fees, services or materials where applicable and according to law.

Exempt lands

The lands mentioned in Section 93 of the *Local Government Act 2009*, are exempt lands within the Barcoo Shire Council.

Code of Competitive Conduct

Council will not officially apply the Code of Competitive Conduct as defined by section 19 of the *Local Government Regulation 2012*. However full cost pricing will apply to all activities undertaken by Council and Council shall continue to analyse and monitor all activities to ensure overheads and on costs are distributed equitably, competitive neutrality is observed, and community service obligations are identified and met.

Governing legislation, regulations and references

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Mineral Resources Act 1989*
- *Petroleum Act 1923*
- *Fire and Rescue Service Act 1990*
- *Fire and Rescue Service Regulation 2011*
- *Planning Act 2016*

Document references and control:

Policy owner:	Director, Corporate and Community Services
Policy reference no.:	BSC-038
Related policies:	BSC-037 Revenue Policy BSC-039 Debt and Borrowing Policy Barcoo Shire Council Corporate Plan Barcoo Shire Council Operational Plan
Related forms:	Register of General Charges Fees and Charges Schedule Delegations Register
Version:	1.1 (prior versions not tracked)
Council resolution no:	SM2026.07.014
Date approved:	8 July 2026
Review:	June 2027 **Review notes** This statement is reviewed when any of the following occur: 1. At least annual intervals. 2. The related information is amended or replaced. 3. Other circumstances as determined from time to time by the Chief Executive Officer. The Chief Executive Officer may, without referral to Council, review and make amendments of a minor administrative nature that do not affect the intent of the statement (e.g., change of legislation, change of personnel responsibilities, repair drafting error).