



2026/27

Budget & Revenue Statement



Budgeted Financial Statements

Budget 2026/27

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	273,260	290,338	308,752	327,721
Discounts and rebates	(4,558)	(4,692)	(4,747)	(4,793)
Fees and Charges	43,278	39,859	42,339	44,889
Rental Income	1,361	1,770	1,880	1,994
Interest revenue	8,196	7,391	9,315	8,999
Sales revenue	1,134	2,972	3,157	3,347
Other income	7,208	7,152	7,597	8,055
Grants, subsidies, contributions and donations	1,746	7,836	8,166	8,492
Total recurrent revenue	331,625	352,626	376,459	398,704
Expense				
Recurrent expenses				
Employee benefits	106,803	115,888	122,510	128,538
Materials and services	126,896	137,121	144,378	151,522
Finance costs	5,081	5,602	7,531	8,759
Depreciation and amortisation	93,804	104,344	109,788	114,465
Total recurrent expense	332,584	362,955	384,207	403,284
Operating Result	(959)	(10,329)	(7,748)	(4,580)
Capital revenue				
Grants and subsidies	35,857	33,653	75,825	65,159
Developer contributions	106,731	66,121	67,435	68,776
Other capital income	1,935	1,493	1,545	1,591
Total capital revenue	144,523	101,267	144,805	135,526
Capital expense	20,107	21,261	22,005	22,664
Net result	123,457	69,677	115,052	108,282
Other Comprehensive income				
Increase in asset revaluation surplus	163,961	386	34,442	129,681
Total comprehensive income	287,418	70,063	149,494	237,963

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000
Assets				
Current assets				
Cash and cash equivalents	169,878	171,708	152,720	159,579
Trade and other receivables	36,183	32,770	34,825	37,059
Inventories	3,243	3,433	3,629	3,830
Total current assets	209,304	207,911	191,174	200,468
Non-current assets				
Trade and other receivables	4,697	4,697	4,627	4,561
Property, plant and equipment	4,030,214	4,124,503	4,314,935	4,562,891
Right of use assets	303	-	-	-
Biological assets	379	379	379	379
Total non-current assets	4,035,593	4,129,579	4,319,941	4,567,831
Total assets	4,244,897	4,337,490	4,511,115	4,768,299
Liabilities				
Current liabilities				
Trade and other payables	46,498	42,310	44,338	46,577
Contract liabilities	14,502	8,445	8,257	8,073
Lease liabilities	321	-	-	-
Borrowings	4,111	4,754	5,099	5,947
Provisions	18,016	21,013	21,505	23,308
Other liabilities	8,458	8,458	8,458	8,458
Total current liabilities	91,906	84,980	87,657	92,363
Non-current liabilities				
Borrowings	39,740	60,092	79,816	93,728
Provisions	50,888	54,128	55,858	56,461
Other liabilities	-	5,865	5,865	5,865
Lease liabilities	1	-	-	-
Total non-current liabilities	90,629	120,085	141,539	156,054
Total liabilities	182,535	205,065	229,196	248,417
Net community assets	4,062,362	4,132,425	4,281,919	4,519,882
Community equity				
Asset revaluation surplus	1,717,738	1,718,124	1,752,566	1,882,247
Retained surplus	2,344,624	2,414,301	2,529,353	2,637,635
Total community equity	4,062,362	4,132,425	4,281,919	4,519,882

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000
Cash flows from operating activities				
Receipts from customers	308,886	338,008	354,978	376,850
Payments to suppliers and employees	(237,166)	(253,939)	(266,135)	(279,172)
	71,720	84,069	88,843	97,678
Investment and interest revenue received	9,082	7,391	9,315	8,999
Rental income	1,376	1,792	1,870	1,982
Non-capital grants and contributions	6,110	8,659	8,115	8,435
Borrowing costs	(1,790)	(2,487)	(3,928)	(4,970)
Payment of provision	(203)	(135)	(105)	(33)
Net cash inflow from operating activities	86,295	99,289	104,110	112,091
Cash flows from investing activities				
Proceeds from sale of property, plant and equipment	824	1,493	1,545	1,591
Capital grants, subsidies, contributions and donations	73,577	60,139	102,841	92,786
Purchase/construction of property, plant and equipment	(185,444)	(179,765)	(247,553)	(214,368)
Net cash outflow from investing activities	(111,043)	(118,133)	(143,167)	(119,991)
Cash flows from financing activities				
Proceeds from borrowings	15,000	25,000	25,000	20,000
Repayment of borrowings	(5,015)	(4,004)	(4,931)	(5,240)
Repayment of leases	(255)	(322)	-	-
Net cash inflow (outflow) from financing activities	9,730	20,674	20,069	14,760
Net increase (decrease) for the year	(15,018)	1,830	(18,988)	6,860
Cash and cash equivalents at the beginning of the financial year	184,896	169,878	171,708	152,719
Total Cash and cash equivalents at the end of the financial year	169,878	171,708	152,720	159,579

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000
Asset revaluation surplus				
Opening balance	1,553,777	1,717,738	1,718,124	1,752,566
Increase in asset revaluation surplus	163,961	386	34,442	129,681
Closing balance	1,717,738	1,718,124	1,752,566	1,882,247
Retained surplus				
Opening balance	2,221,167	2,344,624	2,414,301	2,529,353
Net result	123,457	69,677	115,052	108,282
Closing balance	2,344,624	2,414,301	2,529,353	2,637,635
Total				
Opening balance	3,774,944	4,062,362	4,132,425	4,281,919
Net result	123,457	69,677	115,052	108,282
Increase in asset revaluation surplus	163,961	386	34,442	129,681
Closing balance	4,062,362	4,132,425	4,281,919	4,519,882



2026/27

Long Term Financial Forecast

Long Term Financial Forecast Statement of Income and Expenditure

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000	Forecast 2032-33 \$'000	Forecast 2033-34 \$'000	Forecast 2034-35 \$'000	Forecast 2035-36 \$'000
Income											
Revenue											
Recurrent Revenue											
Rates Levies and charges	273,260	290,338	308,752	327,721	346,903	367,208	383,148	399,781	417,135	435,242	454,136
Discounts and rebates	(4,558)	(4,692)	(4,747)	(4,793)	(4,832)	(4,872)	(4,911)	(4,951)	(4,991)	(5,032)	(5,073)
Fees and Charges	43,278	39,859	42,339	44,889	47,517	50,298	52,481	54,760	57,137	59,617	62,205
Rental Income	1,361	1,770	1,880	1,994	2,110	2,234	2,331	2,432	2,538	2,648	2,763
Interest revenue	8,196	7,391	9,315	8,999	9,290	9,495	9,733	10,134	10,743	11,168	12,095
Sales revenue	1,134	2,972	3,157	3,347	3,543	3,750	3,913	4,083	4,260	4,445	4,638
Other income	7,208	7,152	7,597	8,055	8,527	9,026	9,417	9,826	10,253	10,698	11,162
Grants, subsidies, contributions and donations	1,746	7,836	8,166	8,492	8,818	9,157	9,508	9,873	10,252	10,645	11,053
Total recurrent revenue	331,625	352,626	376,459	398,704	421,876	446,296	465,620	485,938	507,327	529,431	552,979
Expense											
Recurrent expenses											
Employee benefits	106,803	115,888	122,510	128,538	133,603	140,184	145,716	151,471	158,968	165,283	171,822
Materials and services	126,896	137,121	144,378	151,522	159,069	166,605	174,011	181,623	189,561	197,836	205,909
Finance costs	5,081	5,602	7,531	8,759	9,139	9,390	9,064	9,461	9,490	9,074	9,471
Depreciation and amortisation	93,804	104,344	109,788	114,465	121,217	129,433	134,821	139,021	143,545	151,603	157,783
Total recurrent expense	332,584	362,955	384,207	403,284	423,028	445,612	463,612	481,576	501,564	523,796	544,985
Operating result	(959)	(10,329)	(7,748)	(4,580)	(1,152)	684	2,008	4,362	5,763	5,635	7,994
Capital revenue											
Grants and subsidies	35,857	33,653	75,825	65,159	34,735	39,207	29,472	29,996	30,706	35,327	34,983
Developer contributions	106,731	66,121	67,435	68,776	70,144	71,540	72,964	74,416	75,901	77,416	78,961
Other capital income	1,935	1,493	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
Total capital revenue	144,523	101,267	144,805	135,526	106,518	112,435	104,175	106,203	108,452	114,643	115,901
Capital expense	20,107	21,261	22,005	22,664	23,345	24,045	24,766	25,509	26,275	27,063	27,875
Net result	123,457	69,677	115,052	108,282	82,021	89,074	81,417	85,056	87,940	93,215	96,020
Other Comprehensive income											
Increase in asset revaluation surplus	163,961	386	34,442	129,681	175,758	69,008	41,348	75,680	175,817	237,001	101,601
Total comprehensive income	287,418	70,063	149,494	237,963	257,779	158,082	122,765	160,736	263,757	330,216	197,621

Long Term Financial Forecast Statement of Financial Position

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000	Forecast 2032-33 \$'000	Forecast 2033-34 \$'000	Forecast 2034-35 \$'000	Forecast 2035-36 \$'000
Assets											
Current assets											
Cash and cash equivalents	169,878	171,708	152,720	159,579	155,524	155,252	161,022	174,948	180,446	202,401	229,991
Trade and other receivables	36,183	32,770	34,825	37,059	39,233	41,473	43,176	45,194	47,176	49,245	51,262
Inventories	3,243	3,433	3,629	3,830	4,038	4,252	4,472	4,699	4,933	5,173	5,421
Total current assets	209,304	207,911	191,174	200,468	198,795	200,977	208,670	224,841	232,555	256,819	286,674
Non-current assets											
Trade and other receivables	4,697	4,697	4,627	4,561	4,501	4,564	4,624	4,687	4,819	4,885	4,885
Property, plant and equipment	4,030,214	4,124,503	4,314,935	4,562,891	4,819,350	4,975,389	5,091,094	5,236,829	5,493,661	5,800,087	5,968,868
Right of use assets	303	-	-	-	-	-	-	-	-	-	-
Biological assets	379	379	379	379	379	379	379	379	379	379	379
Total non-current assets	4,035,593	4,129,579	4,319,941	4,567,831	4,824,230	4,980,332	5,096,097	5,241,895	5,498,859	5,805,351	5,974,132
Total assets	4,244,897	4,337,490	4,511,115	4,768,299	5,023,025	5,181,309	5,304,767	5,466,736	5,731,414	6,062,170	6,260,806
Liabilities											
Current liabilities											
Trade and other payables	46,498	42,310	44,338	46,577	48,746	50,954	53,037	55,487	57,891	60,397	62,747
Contract liabilities	14,502	8,445	8,257	8,073	7,893	7,716	7,543	7,373	7,203	7,033	6,863
Lease liabilities	321	-	-	-	-	-	-	-	-	-	-
Borrowings	4,111	4,754	5,099	5,947	4,479	3,529	3,747	3,963	4,192	4,423	4,690
Provisions	18,016	21,013	21,505	23,308	22,638	23,306	24,034	24,901	25,507	25,779	26,262
Other liabilities	8,458	8,458	8,458	8,458	8,458	8,458	8,458	8,458	8,458	8,458	8,458
Total current liabilities	91,906	84,980	87,657	92,363	92,214	93,963	96,819	100,182	103,251	106,090	109,020
Non-current liabilities											
Borrowings	39,740	60,092	79,816	93,728	89,249	85,720	81,973	78,010	73,818	69,395	64,704
Provisions	50,888	54,128	55,858	56,461	58,036	60,018	61,602	63,435	65,479	67,603	70,379
Other liabilities	-	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865
Lease liabilities	1	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	90,629	120,085	141,539	156,054	153,150	151,603	149,440	147,310	145,162	142,863	140,948
Total liabilities	182,535	205,065	229,196	248,417	245,364	245,566	246,259	247,492	248,413	248,953	249,968
Net community assets	4,062,362	4,132,425	4,281,919	4,519,882	4,777,661	4,935,743	5,058,508	5,219,244	5,483,001	5,813,217	6,010,838
Community equity											
Asset revaluation surplus	1,717,738	1,718,124	1,752,566	1,882,247	2,058,005	2,127,013	2,168,361	2,244,041	2,419,858	2,656,859	2,758,460
Retained surplus	2,344,624	2,414,301	2,529,353	2,637,635	2,719,656	2,808,730	2,890,147	2,975,203	3,063,143	3,156,358	3,252,378
Total community equity	4,062,362	4,132,425	4,281,919	4,519,882	4,777,661	4,935,743	5,058,508	5,219,244	5,483,001	5,813,217	6,010,838

Long Term Financial Forecast Statement of Cash Flows

	Estimated 2025-26 \$'000	Budget 2026-27 \$'000	Forecast 2027-28 \$'000	Forecast 2028-29 \$'000	Forecast 2029-30 \$'000	Forecast 2030-31 \$'000	Forecast 2031-32 \$'000	Forecast 2032-33 \$'000	Forecast 2033-34 \$'000	Forecast 2034-35 \$'000	Forecast 2035-36 \$'000
Cash flows from operating activities											
Receipts from customers	308,886	338,008	354,978	376,850	399,338	422,961	442,189	461,328	481,650	502,737	524,876
Payments to suppliers and employees	(237,166)	(253,939)	(266,135)	(279,172)	(291,979)	(306,080)	(319,283)	(332,329)	(347,833)	(362,432)	(377,308)
	71,720	84,069	88,843	97,678	107,359	116,881	122,906	128,999	133,817	140,305	147,568
Investment and interest revenue received	9,082	7,391	9,315	8,999	9,290	9,495	9,733	10,134	10,743	11,168	12,095
Rental income	1,376	1,792	1,870	1,982	2,099	2,222	2,322	2,422	2,527	2,637	2,752
Non-capital grants and contributions	6,110	8,659	8,115	8,435	8,765	9,101	9,455	9,809	10,189	10,580	10,991
Borrowing costs	(1,790)	(2,487)	(3,928)	(4,970)	(5,497)	(5,182)	(4,982)	(4,764)	(4,548)	(4,319)	(4,088)
Payment of provision	(203)	(135)	(105)	(33)	(1,260)	(59)	(131)	(312)	(584)	(539)	(197)
Net cash inflow from operating activities	86,295	99,289	104,110	112,091	120,756	132,458	139,303	146,288	152,144	159,832	169,121
Cash flows from investing activities											
Proceeds from sale of property, plant and equipment	824	1,493	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
Capital grants, subsidies, contributions and donations	73,577	60,139	102,841	92,786	62,906	67,877	58,655	59,761	60,999	66,294	66,637
Purchase/construction of property, plant and equipment	(185,444)	(179,765)	(247,553)	(214,368)	(183,408)	(197,817)	(190,398)	(190,166)	(205,525)	(201,880)	(205,702)
Net cash outflow from investing activities	(111,043)	(118,133)	(143,167)	(119,991)	(118,863)	(128,252)	(130,004)	(128,614)	(142,681)	(133,686)	(137,108)
Cash flows from financing activities											
Proceeds from borrowings	15,000	25,000	25,000	20,000	-	-	-	-	-	-	-
Repayment of borrowings	(5,015)	(4,004)	(4,931)	(5,240)	(5,947)	(4,479)	(3,529)	(3,747)	(3,963)	(4,192)	(4,423)
Repayment of leases	(255)	(322)	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from financing activities	9,730	20,674	20,069	14,760	(5,947)	(4,479)	(3,529)	(3,747)	(3,963)	(4,192)	(4,423)
Net increase (decrease) for the year	(15,018)	1,830	(18,988)	6,860	(4,054)	(273)	5,770	13,927	5,500	21,954	27,590
Cash and cash equivalents at the beginning of the financial year	184,896	169,878	171,708	152,719	159,578	155,525	155,252	161,021	174,946	180,447	202,401
Total Cash and cash equivalents at the end of the financial year	169,878	171,708	152,720	159,579	155,524	155,252	161,022	174,948	180,446	202,401	229,991

Long Term Financial Forecast Measures of Financial Sustainability

	Estimated 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
Council-controlled revenue ratio ⁽ⁱ⁾ No target	94.08%	92.31%	92.00%	92.25%	92.35%	92.46%	92.50%	92.52%	92.50%	92.52%	92.46%
Population growth ratio ⁽ⁱ⁾ No target	2.33%	2.05%	1.79%	1.50%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Operating surplus ratio > 0%	-0.2%	-2.8%	-2.1%	-1.1%	-0.3%	0.2%	0.4%	0.9%	1.1%	1.1%	1.4%
Operating cash ratio > 0%	28.5%	27.4%	28.1%	28.8%	29.8%	30.3%	30.5%	30.5%	30.3%	30.5%	30.7%
Unrestricted cash expense cover ratio > 2 months	5.6 months	5.5 months	4.3 months	4.5 months	4.3 months	4.2 months	4.2 months	4.6 months	4.5 months	5 months	5.6 months
Asset sustainability ratio > 60%	100.9%	96.1%	85.7%	87.3%	78.7%	76.3%	83.0%	83.2%	83.2%	73.2%	73.1%
Asset consumption ratio > 60%	74.2%	72.5%	73.6%	75.8%	76.3%	74.5%	73.8%	74.2%	76.4%	77.4%	75.4%
Asset Renewal Funding Ratio ⁽ⁱ⁾ No target	142.4%	150.8%	Not applicable ⁽ⁱⁱ⁾								
Leverage ratio 0 - 4 times	0.5 times	0.7 times	0.8 times	0.9 times	0.7 times	0.7 times	0.6 times	0.6 times	0.5 times	0.5 times	0.4 times


Note

(i) The Council-controlled revenue, Population growth and Asset renewal funding ratio measures are reported for contextual purposes only.

(ii) The Financial Management (Sustainability) Guideline 2024 requires a single year ratio only.



Revenue Policy
& Revenue Statement
Budget 2026/27

	COUNCIL POLICY	
	Revenue	
	Policy Number	CP031
	Directorate	Organisational Services & Transformation
	Owner	Financial Services
	Last Approved	10/06/2026
	Review Due	09/06/2027

1. PURPOSE

The purpose of this Policy is to provide a framework for how Council levy rates and charges in the local government area for the current financial year.

2. SCOPE

This Policy applies to all properties in the local government area.

3. HEAD OF POWER

Local Government Act 2009

Local Government Regulation 2012

The Local Government Regulation 2012 section 193

Planning Act 2016

4. POLICY STATEMENT

In accordance with the *Local Government Regulation 2012* section 193, this policy will state:

- (a) the principles that Council intends to apply in the financial year for:
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) cost-recovery methods; and
- (b) the purpose for the concessions that Council intends to grant for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

A. PRINCIPLES

Council intends to apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovering overdue rates and charges, and cost-recovery methods:

- *equity* - ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- *transparency* - openness in the processes involved;
- *simplicity* – making processes which are simple and cost effective to administer;
- *consistency* - by treating Ratepayers with similar circumstances in the same manner;
- *fiscal responsibility* – ensuring Council meets its budgetary responsibilities;

- *clarity* - by providing meaningful information to enable Ratepayers to clearly understand their responsibilities;
- *compliance* - in setting its cost-recovery fees, Council will be conscious of the legislative requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies;
- *flexibility* - responding where possible to unforeseen changes in the local economy and providing a wide range of payment options;
- *sustainability* - revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term plan and corporate plan; and
- *compassion* - having regard to individual's circumstances, particularly if experiencing hardship.

B. PURPOSE FOR CONCESSIONS

In accordance with the *Local Government Regulation 2012* section 193(1)(b), the purposes for the concessions that Council will apply are outlined below:

(a) Concessions for pensioners;

Council recognises that certain classes of pensioners are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

(b) Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services;

Council recognises that certain organisations that are non-profit and operate for the general benefit of the community, rely mainly on volunteer labour, often with limited financial resources and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

(c) Concessions for conservation area;

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land are provided a rate concession to recognize and support their efforts in maintaining the conservation Land.

(d) Financial Hardship;

Council has committed to providing assistance to Ratepayers where payment of rates and charges, due to their financial circumstances, will cause hardship as determined in accordance with the Financial Hardship policy principles. Council acknowledges that over time, competing financial pressures may create social and personal impacts. The purpose of concessions is to assist in alleviating those impacts on individuals and therefore the region.

(e) Economic Development;

Council may provide assistance to Ratepayers to encourage the economic development of all or part of the region.

(f) Refurbishment;

Council may provide assistance to Ratepayers who experience hardship through business closure due to significant site refurbishment.

(g) Water and Wastewater Charges Concessions and Faulty Water Meters;

Council recognises that some residents may experience unusually high water usage due to reliance on a mechanical device required to treat a medical condition, or as a result of an undetected or concealed leak within their property. Council also acknowledges that a resident may experience financial hardship if infrastructure services become available through network expansion and this policy provides guidelines for possible relief.

(h) Limit Increases in Water and Wastewater Charges

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges levied on those Ratepayers in the previous financial year.

C. PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT

Council has prepared a Local Government Infrastructure Plan in accordance with the *Planning Act 2016*.

The Local Government Infrastructure Plan (LGIP) must, among other things, include:

- a statement of the desired standard of service for the item (e.g. engineering standards); and
- a schedule of trunk infrastructure works and timing of these works.

Council's LGIP forms part of the Fraser Coast Planning Scheme which commenced on 28 January 2014.

Council's Adopted Infrastructure Charges Resolution (pursuant to section 113 of the Planning Act 2016 and the State Planning Regulatory Provision (adopted charges)) forms the basis for Council's practice of collecting infrastructure charges.

Council endeavours to recover the costs of new development from infrastructure charges to the greatest extent permissible under relevant Acts and Regulations.

5. DEFINITIONS

Not applicable.

6. ASSOCIATED DOCUMENTS


Local Government Act 2009

Local Government Regulation 2012

Planning Act 2016

7. REVIEW

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

	COUNCIL POLICY	
	Revenue Statement	
	Policy Number	CP031
	Directorate	Organisational Services & Transformation
	Owner	Financial Services
	Last Approved	10/06/2026
	Review Due	Budget 2027/28

1. PURPOSE

The purpose of this Policy is to provide an outline and explanation of the measures that Council have adopted for raising revenue.

2. SCOPE

This Policy applies to all properties in the local government area.

3. HEAD OF POWER

Local Government Act 2009
Local Government Regulation 2012

4. REVENUE STATEMENT

In accordance with the *Local Government Regulation 2012* section 172, this revenue statement states;

- (a) the rating categories for rateable Land and a description of each rating category;
- (b) the criteria used to decide the amount of a cost-recovery fee;
- (c) the criteria used to decide the amount of the charges for the goods and services provided by Council's commercial business activities;
- (d) the outline and explanation of the rates and charges to be levied;
- (e) the outline and explanation of the concessions for rates and charges; and
- (f) the outline and explanation of the limitation on increase of rates and charges.

A. RATING CATEGORIES FOR RATEABLE LAND AND A DESCRIPTION OF EACH RATING CATEGORY

RESIDENTIAL

Category: Category 1a – Residential Owner Occupier – Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 1b – Residential Owner Occupier – Non-Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 2a – Residential Non-Owner Occupier – Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 2b – Residential Non-Owner Occupier – Non-Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 2c – Residential – Rooming/Community House

Description: Land used solely for a single Rooming House or Community House, where multiple unrelated persons occupy individual rooms as separate tenancies, with occupants having shared use of communal facilities such as bathrooms, kitchens, laundries or common living areas.

The land is not used as a Single Residential Dwelling or Home Unit and does not provide exclusive possession of the premises to a single household.

VACANT LAND

Category: Category 3a – Residential Vacant Land/Other – Urban

Description: Vacant Land and other Land other than the Land as defined in Category 1a to 2c or 3b to 10e.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 3b – Residential Vacant Land/Other – Non-Urban

Description: Vacant Land and other Land other than the Land as defined in Category 1a to 3a or 3c to 10e.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 3c – Limited Development (Constrained Land) Vacant Land - Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014. The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 3d – Limited Development (Constrained Land) Vacant Land – Non-Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 4a – Concessional Subdivided Land – Urban

Description: Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 4b – Concessional Subdivided Land – Non-Urban

Description: Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 5a – Commercial Vacant Land – Urban

Description: Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 5b – Commercial Vacant Land – Non-Urban

Description: Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

COMMERCIAL/INDUSTRIAL

Category: Category 6a – Commercial/Industrial – Urban

Description: Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 6b – Commercial/Industrial – Non-Urban

Description: Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 6c – Commercial - Large Retail – Urban

Description: Land used as a Large Shopping Centre with a minimum land area of 2.5 hectares with a rateable valuation that is equal to or less than \$20,000,000

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 6d – Commercial - Large Retail – Urban

Description: Land used as a Large Shopping Centre with a minimum land area of 2.5 hectares with a rateable valuation that is greater than \$20,000,000.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

PRIMARY PRODUCTION

Category: Category 7a – Primary Production

Description: Land being used for primary production purposes denoted by Primary Land Use Codes 60 to 71 inclusive, 73 to 89 inclusive or 93, excluding land exclusively zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

MULTI-RESIDENTIAL – FLATS/RESIDENTIAL RESORTS/OTHER

Category: Category 8a – 2-10 ILUs

Description: Land used for Flats, Residential Resorts, or other similar purposes not included in any other category.

The Land in this category contains 2 to 10 Independent Living Units.

Category: Category 8b – 11-19 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 11 to 19 Independent Living Units.

Category: Category 8c – 20-39 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 20 to 39 Independent Living Units.

Category: Category 8d – 40-59 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 40 to 59 Independent Living Units.

Category: Category 8e– 60-79 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 60 to 79 Independent Living Units.

Category: Category 8f – 80-99 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 80 to 99 Independent Living Units.

Category: Category 8g – 100-119 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 100 to 119 Independent Living Units.

Category: Category 8h – 120-139 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 120 to 139 Independent Living Units.

Category: Category 8i – 140-159 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 140 to 159 Independent Living Units.

Category: Category 8j – 160-179 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 160 to 179 Independent Living Units.

Category: Category 8k – 180-199 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 180 to 199 Independent Living Units.

Category: Category 8l – 200-219 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 200 to 219 Independent Living Units.

Category: Category 8m – 220-239 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 220 to 239 Independent Living Units.

Category: Category 8n – 240-259 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 240 to 259 Independent Living Units.

Category: Category 8o – 260-279 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 260 to 279 Independent Living Units.

Category: Category 8p – 280-299 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 280 to 299 Independent Living Units.

Category: Category 8q – 300-319 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 300 to 319 Independent Living Units.

Category: Category 8r – 320-339 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 320 to 339 Independent Living Units.

Category: Category 8s – 340-359 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 340 to 359 Independent Living Units.

MULTI-RESIDENTIAL – RETIREMENT VILLAGES /RESIDENTIAL PARKS

Category: Category 9a – 2-10 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 2 to 10 Independent Living Units.

Category: Category 9b – 11-19 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 11 to 19 Independent Living Units.

Category: Category 9c – 20-39 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 20 to 39 Independent Living Units.

Category: Category 9d – 40-59 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 40 to 59 Independent Living Units.

Category: Category 9e– 60-79 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 60 to 79 Independent Living Units.

Category: Category 9f – 80-99 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 80 to 99 Independent Living Units.

Category: Category 9g – 100-119 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 100 to 119 Independent Living Units.

Category: Category 9h – 120-139 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 120 to 139 Independent Living Units.

Category: Category 9i – 140-159 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 140 to 159 Independent Living Units.

Category: Category 9j – 160-179 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 160 to 179 Independent Living Units.

Category: Category 9k – 180-199 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 180 to 199 Independent Living Units.

Category: Category 9l – 200-219 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 200 to 219 Independent Living Units.

Category: Category 9m – 220-239 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 220 to 239 Independent Living Units.

Category: Category 9n – 240-259 ILUs

Description: Land used for Retirement Villages or Residential Parks.
The Land in this category contains 240 to 259 Independent Living Units.

Category: Category 9o – 260-279 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 260 to 279 Independent Living Units.

Category: Category 9p – 280-299 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 280 to 299 Independent Living Units.

Category: Category 9q – 300-319 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 300 to 319 Independent Living Units.

Category: Category 9r – 320-339 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 320 to 339 Independent Living Units.

Category: Category 9s – 340-359 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 340 to 359 Independent Living Units.

Category: Category 9t – 360-379 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 360 to 379 Independent Living Units.

Category: Category 9u – 380-399 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 380 to 399 Independent Living Units.

Category: Category 9v – 400-419 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 400 to 419 Independent Living Units.

Category: Category 9w – 420-439 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 420 to 439 Independent Living Units.

Category: Category 9x – 440-459 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 440 to 459 Independent Living Units.

Category: Category 9y – 460-479 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 460 to 479 Independent Living Units.

Category: Category 9z – 480-499 ILUs

Description: Land used for Retirement Villages or Residential Parks.

The Land in this category contains 480 to 499 Independent Living Units.

MULTI-RESIDENTIAL – RESIDENTIAL SERVICES

Category: Category 10a – 2-10 ILUs

Description: Land used for Residential Services.

The Land in this category contains 2 to 10 Independent Living Units.

Category: Category 10b – 11-19 ILUs

Description: Land used for Residential Services.

The Land in this category contains 11 to 19 Independent Living Units.

Category: Category 10c – 20-39 ILUs

Description: Land used for Residential Services.

The Land in this category contains 20 to 39 Independent Living Units.

Category: Category 10d – 40-59 ILUs

Description: Land used for Residential Services.

The Land in this category contains 40 to 59 Independent Living Units.

Category: Category 10e – 60-79 ILUs

Description: Land used for Residential Services.

The Land in this category contains 60 to 79 Independent Living Units.

B. CRITERIA USED TO DECIDE THE AMOUNT OF A COST-RECOVERY FEE

In accordance with *the Local Government Act 2009* section 97, Council will fix by resolution cost recovery fees for services and facilities including (without limitation):

- applications for issue or renewal of approvals, consents, licences, permissions, registrations or other approvals under a Local Government Act;¹ or
- recording transfer of ownership of land; or
- giving information kept under a Local Government Act; or
- seizing property or animals under a Local Government Act; or
- the performance of another responsibility under the *Building Act 1975* or *Plumbing and Drainage Act 2018*.

In accordance with section 97(4), the cost-recovery fee will be no more than the cost to Council of providing the service or taking the action for which the fee is charged.

¹ The *Local Government Act* defines a Local Government Act as a law under which a local government performs the local government's responsibilities.

C. CRITERIA USED TO DECIDE THE AMOUNT OF THE CHARGES FOR THE GOODS AND SERVICES PROVIDED BY COUNCIL'S COMMERCIAL BUSINESS ACTIVITIES

Local Government Regulation 2012 subsection 41(1)(d) obliges Council to apply full cost recovery to its water and wastewater services. Council considers that in almost all instances it is appropriate and in the community interest also to apply full cost recovery to its waste management services.

Council applies full cost recovery for a service if the estimated total revenue for the financial year is more than the estimated total costs of providing the service in the financial year (*Regulation* subsection 41(2)).

Full cost recovery charging will only be applied where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*.

In relation to other business activities conducted by Council on a commercial basis, Council has the power to conduct these business activities and make business activity fees for services and facilities it provides on this basis. These business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities.

By imposing charges that accurately reflect the full cost of the provision of services, Council will promote efficiency in both provision and use of the services.

D. OUTLINE AND EXPLANATION OF THE RATES AND CHARGES TO BE LEVIED

1. GENERAL RATES

Council uses a system of differential general rates to raise an amount of revenue appropriate to maintain assets and provide services to the community in general of its local government area. Council provides a range of services including roads and drainage, parks, libraries and cultural facilities, street lighting, coastal management, economic development and major projects, with these services designed to benefit the entire region.

In deciding how general rates are calculated, a number of factors are taken into account, including:

- the rateable value of the Land;
- the use of the Land;
- the level of services provided to the region and the cost of providing the services; and
- the location and access to services.

2. SPECIAL RATES OR CHARGES

Special rates or charges are levied under the *Local Government Regulation 2012* section 94.

Special rates or charges are for services, facilities and activities that have a special association with particular land because—

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

Special rates or charges will only be levied to a property which, in Council's opinion, receives a special benefit from those activities.

Council will not be levying any special rates or charges in 2026/2027.

3. UTILITY CHARGES

Utility charges are levied under the *Local Government Regulation 2012* section 99.

Utility and commercial charges are assessed where applicable on full cost pricing principles so that total income received, will fund the full cost of provision of local government services to the community and the effective administration of these services.

Utility charges are levied for water, wastewater, and waste (including the waste utility charges and the Fraser Island Garbage Charge, the latter to meet the cost of providing waste collection services on Fraser Island and mainland landfill sites for disposal of the collected waste).

Utility charges will be levied to all land which either utilises, or is able to utilise, these services.

4. SEPARATE RATES OR CHARGES

Separate rates or charges are levied under the *Local Government Regulation 2012* section 103.

Separate rates or charges are for a services, facilities or activities the cost of which is not recovered via general or special rates or charges, or utility charges.

Separate rates or charges must be levied equally upon all rateable Land in Council's local government area.

The following separate charges will be levied in 2026/27;

- Disaster Management and Resilience Levy – for the purposes of raising revenue in accordance with Council's Disaster Management and Resilience Levy Policy.

E. OUTLINE AND EXPLANATION OF THE CONCESSIONS FOR RATES AND CHARGES

In accordance with the *Local Government Regulation 2012*, sections 119-126 Council will allow concessions or assistance as follows:

1. Concessions for pensioners

Concession on the basis set out in Council's Pensioner Concession Policy.

It is Council's policy to provide assistance by way of a concession on the general rate to Ratepayers who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Families, Seniors, Disability Services and Child Safety for the State Government Rate Subsidy Scheme.

Council recognises that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

2. Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services

Concession on the basis set out in Council's Community Groups Concession Policy.

Council recognises that certain organisations that are non-profit operate for the general benefit of the community, rely on volunteer labour, often with limited financial resources, and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

3. Conservation areas concession

Concession on the basis set out in Council's Conservations Areas Rates Rebate Policy.

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land receive a rate concession to recognize and support their efforts in maintaining the conservation Land.

4. Financial Hardship

Concession on the basis set out in Council's Financial Hardship Policy.

Council has committed to providing assistance to Ratepayers where, due to their financial circumstances, payment of rates and charges, will cause hardship as determined in accordance with the Financial Hardship policy principles. Acknowledging that over time, competing financial pressures may create social and personal impacts, the purpose of concessions provided is to assist in alleviating those impacts on individuals and therefore the region.

5. Economic Development

Concession on a case-by-case basis as adopted by Council resolution.

Council may grant a concession to Ratepayers to encourage the economic development of all or part of the region.

6. Refurbishment

Concession on the basis set out in Council's Refurbishment Concession Policy.

Council may grant a concession to Ratepayers who experience hardship through business closure due to significant site refurbishment.

7. Water and Wastewater Charges Concessions and Faulty Water Meters;

Concession will be provided on the basis set out in Council's Water and Wastewater Charges Concessions and Faulty Water Meters Policy.

Council recognises that some residents may experience unusually high water usage due to reliance on a mechanical device required to treat a medical condition, or as a result of an undetected or concealed leak within their property. Council also acknowledges that a resident may experience financial hardship if infrastructure services become available through network expansion and this policy provides guidelines for possible relief.

8. Limit Increases in Water and Wastewater Charges

Concession on the basis as adopted by Council resolution.

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges, other than water Consumption and trade waste charges, over those levied on those Ratepayers in the previous financial year.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

1. the transfer of ownership of the Land, or

2. the change to the characteristics of the Land which results in a change to the water or wastewater category or services applicable to the land, or
3. increases resulting from a property inspection or internal audit.

F. OUTLINE AND EXPLANATION OF THE LIMITATION ON INCREASE OF RATES AND CHARGES

In accordance with the *Local Government Regulation 2012* section 116, Council will limit increases in differential general rates over those levied in the previous financial year, to a maximum stated percentage for those differential rating categories adopted by Council resolution.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

- a) the transfer of ownership of the Land, or
- b) the change to the characteristics of the Land which results in a change to the differential general rate category applicable to the Land (excluding where the differential general rate category changes from non-owner to owner occupier and the ownership remains unchanged, or
- c) increases resulting from a property inspection or internal audit, or
- d) changes to the configuration of the Land Area resulting in a new registered parcel of land or change in land valuation

G. OTHER

Adjustments to levies

Increases to rating levies resulting from a Commercial Rating Property Inspection will be adjusted from the start of the billing period following inspection. If the adjustment to the levy results in a reduction, it will be adjusted from the date of inspection.

Adjustments to rates and charges resulting from an internal property audit or error, will be adjusted from either the start of the current billing cycle or from the start of the next billing cycle from date of discovery. Council data entry errors may be adjusted to a date decided upon by Council based on the assessment of the individual circumstances. All other adjustments in respect of rates and charges resulting from regular processes may be made from the date of effect of any such change, including adjustments made under the Principal Place of Residence Policy.

General Rate Category changes following approved objections may be backdated up to a maximum of 24 months depending on evidence provided and assessment by Council.

Collection of overdue rates and charges

Council shall collect rates and charges in accordance with Council's Revenue Policy, Council's Debt Recovery Policy and the provisions of the *Local Government Act 2009*.

Payments in advance

Council accepts payments in advance. Interest will not be paid on any credit balances held.

Interest will not be paid on overpayments resulting from incorrect rates and charges levied.

5. DEFINITIONS

To assist in the interpretation of this Policy the following definitions apply:

“Accredited Nursing Care” means premises that has obtained the required State/Federal accreditation to care for aged persons in a nursing care type environment. Accommodation is by way of beds in wards or shared rooms with nursing care available at all times.

“Bed and Breakfast” means where designated rooms of an owner-occupied dwelling are made available for paid short term accommodation as approved by Council.

“Car Parking Facility” means a cleared area designated by markings or signage for the parking of vehicles.

“Caravan Park” means premises used to provide facilities for the overnight provision of parking or camping for caravan, campervan, motorhome, camper trailer and any other RV or camping product on a commercial basis.

“Combined Waste Service” has the meaning given in Council’s Waste Management Policy.

“Consumption” means the usage recorded by the meter attached to the property.

“Council’s Property Type Code” means a code included in the system of codes adopted and assigned by Council to identify the type of Land to which a given rateable parcel belongs.

“Declared Service Area” means, for a given Council utility service, the area, within the Fraser Coast Regional Council local government area, that Council resolves from time to time as being the “declared service area”.

“Defined Waste Collection Area” means the area, within the Fraser Coast Regional Council boundary, that Council resolves from time to time as being the “defined waste collection area” as referenced within Council’s Waste Management Policy.

“Flats” means Land with independent living units which may provide a mix of both short-term and permanent accommodation. This includes structures described as “duplex” or “dual occupancy”.

“Flood Prone Land” means Land where Council has determined that no residence can be built due to flooding potential.

“Group/Strata-titled” means a form of ownership devised for multi-level apartment blocks and horizontal subdivisions with shared areas.

“Hotel” means property used primarily to sell liquor for consumption on and off the premises. It may include accommodation for travellers and tourists, dining, entertainment activities and facilities, and other services.

“Home-based Business” means low impact home based businesses or not-for-profit or nominal-entry-fee-tourism businesses as approved by Council.

“Independent Living Units (ILUs)” means self-contained residential accommodation designed to be occupied on a permanent or semi-permanent nature (irrespective of actual occupancy).

In determining whether a property contains an ILU, Council will have regard to factors such as but not limited to rental status, separate utility connections or services, separate street addressing, driveways and/or letterboxes, separate and clearly defined fenced areas/outdoor spaces, the design/layout/configuration of structures, and positioning of the structure on a lot and/or the relationship between structures on a lot.

Where ILU’s are integrated/connected, consideration may be given to shared internal access and/or the existence of external access to shared outdoor living spaces such as a patio, alfresco or verandah.

Structures described as “secondary dwellings” within Planning or Building Certification will be considered as ILUs for rating purposes, as considered relevant by Council.

“Land” means a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

“Land Area” means the total land area of a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

“Large Shopping Centre” means Land used as a large Retail development (including a single, stand-alone store) with 70 or more Car Parking Facilities.

“Major Industry” means Land determined solely by Council used for commercial/industrial activities that include but not limited to the manufacturing, producing, processing, repairing, altering, recycling, storing, distributing, transferring, treating of products and may have one or more of the following attributes:

1. Places greater demand on the water infrastructure network in the event of fire, explosion or toxic release including aerosol, fume, particle, smoke and odour than the residential and commercial/industrial;
2. Requires greater demand on water storage, water treatment, water mains, pumps, and storage in the context of the water infrastructure network;
3. Requires on demand capacity including peak load capacity on water infrastructure owing to one or more of the following:
 - a street frontage of greater than 40 metres that is double that of an average residential property;
 - a Land Area of greater than 2000m²;
 - a floor area of greater than 500m²;
 - a service water pipe size 50mm or greater;
 - a combination of service water pipes sizes 50mm or greater servicing the property; or
 - places demand on the system greater than other water access categories for firefighting capacity.

“Manufactured Home” has the meaning given in the Manufactured Homes (Residential Parks) Act 2003

“Motel” means property used to provide accommodation in serviced rooms for travellers or tourists away from their normal place of residence, and where provision is made for parking directly outside their respective room.

“Multi-residential Bed and Breakfast” means two or more dwellings are situated on a single separately valued parcel of Land and one of the dwellings is owner-occupied, and the remaining dwelling/s is/are wholly available for paid short term accommodation as approved by Council.

“Primary Land Use Code” means a code included in the system of codes adopted and assigned by the Queensland Department of Resources to identify the use of Land.

“Principal Place of Residence” means:

- (a) a Single Residential Dwelling or Home Unit where:
 - i. *at least one natural person who owns the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or*
 - ii. *at least one natural person who is a life tenant of the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or*
- (b) a Single Residential Dwelling or Home Unit:
 - i. *in which the natural person owner or a life tenant predominantly lived immediately before being admitted to a nursing or convalescence institution; and*
 - ii. *at which the natural person owner or the life tenant will resume living upon being discharged from the nursing or convalescence institution; and*
 - iii. *that remains unoccupied throughout the period of the natural person owner’s or the life tenant’s residence at the nursing or convalescent institution.*

Principal place of residence does not include a single residential dwelling or home unit that is wholly:
(a) owned by an entity other than a natural person (e.g. a company or an incorporated association);
or

(b) owned by a person as trustee of a trust (as defined by the Australian Taxation Office).

In establishing Principal Place of Residence, Council may consider any relevant material including nominated address according to the electoral roll, or whether services such as telephone and electricity are connected to the property in the owner's name.

"Rateable Property" means Land that has a rateable value as defined under Sections 72 & 74 of the *Local Government Regulation 2012*.

"Ratepayer" means a person who is liable to pay rates and charges as defined under Schedule 8 and Section 127 of the *Local Government Regulation 2012*.

"Residential Resort" means Land that provides independent living as part of a complex that also includes common facilities and amenities. The complex may also provide shops and restaurants which service occupants and also the general public.

The Independent Living Units in these complexes may provide a mix of both short-term and permanent accommodation.

"Residential Park" means:

- (a) premises comprising a residential park for the *Manufactured Homes (Residential Parks) Act 2003 (Qld)* (manufactured home sites must account for 40% or greater of the total site numbers); and
- (b) premises recorded on the Qld Department of Communities, Housing and Digital Economy's *Residential Parks (Manufactured Homes) Register* at the beginning of a billing (rate levy) cycle.

"Residential Service" means:

A registered residential service for the *Residential Services (Accreditation) Act 2002 (Qld)*:

- (a) recorded as such on the Qld Department of Communities, Housing and Digital Economy's *Register of Residential Services*;
- (b) where the accommodation provided is comprised solely of independent living units.

"Retail" means the sale of goods or services to consumers.

"Retirement Village" means premises:

- (a) comprising a *retirement village* for the *Retirement Villages Act 1999 (Qld)*;
- (b) recorded on the Qld Department of Communities, Housing and Digital Economy's *Retirement Villages Register* at the beginning of a billing (rate levy) cycle.

"Rooming / Community House" means land used for residential accommodation where multiple unrelated persons occupy individual rooms as separate tenancies, with occupants having shared use of communal facilities such as bathrooms, kitchens, laundries or common living areas.

A Rooming / Community House may be characterised by:

- individual rooms that are rented separately;
- the provision of some shared or communal facilities; and
- accommodation that is not used as a Single Residential Dwelling or Home Unit

A Rooming/Community House generally aligns with residential buildings classified as Class 1B under the Building Code of Australia but is not a mandatory requirement for the purposes of this definition.

Exclusive possession of the premises is not granted to a single tenant/resident.

Land used for short term accommodation, dual occupancy, independent living units, hotel or motel as otherwise defined by Council, do not meet the definition of Rooming/Community House regardless of building class.

"Separate Occupation" means that a rate and or charge will apply to Land and or to each separate business premises within the Land or building that can be individually occupied.

“Single Residential Dwelling or Home Unit” means properties used solely for a single residential dwelling - consists of a single dwelling built as a single living unit on only one allotment or built over the common boundary of two contiguous allotments used solely for domestic accommodation. The lot may contain a subordinate dwelling, providing that dwelling is not considered an Independent Living Unit as defined by Council. A home unit is a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* or cognate legislation, used solely for residential accommodation.

“Standard Waste Service”: has the meaning given in Council’s Waste Management Policy.

“Structure Over Boundary” means where a certified permanent building structure is built over the boundary of more than one contiguous allotment.

“Tenancy” (of premises) means exclusive possession or occupancy the entitlement to which is conferred by or derived from an agreement, or that otherwise arises by operation of law.

Irrespective of whether a relevant agreement is called a lease, a tenancy agreement, a rental agreement, or suchlike, it creates a tenancy if it confers the entitlement to exclusive possession or occupancy. The entitlement may be for a fixed term; it may be periodic: for example, continuing from week to week or from month to month. It may be an entitlement that continues at the will of the person who granted it.

In determining whether premises are tenanted, Council will have regard to factors such as occupancy by a person other than the owner, length of occupation, premises design/configuration/services, existence of an occupancy or usage agreement, and other criteria that Council considers relevant.

“Unit - Residential” means attached or detached premises, a separate permanent residential occupation, Bed and Breakfast or any other type of residential premises.

“Unit - Commercial” means separate commercial or industrial occupancy and/or tenancy of a commercial or industrial premises, Motel, Caravan Park, backpacker accommodation, multiple accommodation property/resort or any other type of commercial premises on a registered plan.

“Vacant Land” means Land upon which no building or other structure (excluding fences) exists or Land upon which there is no structure (excluding fences) other than a garage/shed used for a non-commercial purpose.

“Wastewater Service Area” means all Land within the Declared Service Area for wastewater, and Land outside of that Declared Service Area from which Council is prepared to accept wastewater.

“Water Service Area” means all Land within the Declared Service Area, and Land outside of the Declared Service Area to which Council is prepared to supply water.

6. ASSOCIATED DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

Revenue Policy

Debt Recovery Policy

Financial Hardship Policy

Community Groups Concession Policy

Conservation Areas Concession Policy

Refurbishment Concession Policy

Principal Place of Residence Policy

Waste Management Policy

Water and Wastewater Charges Concessions and Faulty Water Meters Policy

7. REVIEW

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

Version Control Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	New Policy	Council	16/07/2008	876741
2	Amendment – Adoption of 2009/10 Budget	Council	26/06/2009	876741
3	Amendment – Adoption of 2010/11 Budget	Council	21/06/2010	876741
4	Amendment – Adoption of 2011/12 Budget	Council	01/06/2011	876741
5	Amendment – Adoption of 2012/13 Budget	Council	12/07/2012	876741
6	Amendment – Adoption of 2013/14 Budget	Council	03/07/2013	876741
7	Amendment – Adoption of 2014/15 Budget	Council	11/06/2014	876741
8	Amendment – Adoption of 2015/16 Budget	Council	17/06/2015	876741
9	Amendment – Adoption of 2016/17 Budget	Council	19/07/2016	876741
10	Amendment – Adoption of 2016/17 Budget (dup)	Council	19/07/2016	876741
11	Amendment – Adoption of 2017/18 Budget	Council	19/07/2017	876741
12	Amendment – Adoption of 2018/19 Budget	Council	27/06/2018	876741
13	Amendment – Risk Assessment & Dates	Council	18/07/2018	876741
14	Amendment – Adoption of 2019/20 Budget	Council	24/06/2019	876741
15	Amendment – Adoption of 2020/21 Budget	Council	23/06/2020	876741
16	Amendment – Adoption of 2022/23 Budget	Council	14/06/2022	876741
17	Amendment – Adoption of 2023/24 Budget	Council	28/06/2023	876741
18	Amendment – Adoption of 2024/25 Budget	Council	19/06/2024	876741
19	Amendment – Adoption of 2025/26 Budget	Council	11/06/2025	876741
20	Amendment – Adoption of 2026/27 Budget	Council	10/06/2026	876741



Other Legislative Requirements Budget 2026/27



Budgeted Statement Of Comprehensive Income

Commercial Business Unit - Wide Bay Water

	Budget 2025-26 \$	Budget 2026-27 \$	Forecast 2027-28 \$	Forecast 2028-29 \$
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	115,201,540	123,824,551	131,457,726	139,312,325
Discounts and rebates	(719,343)	(669,693)	(710,976)	(753,457)
Fees and Charges	1,497,012	1,592,012	1,706,072	1,825,071
Interest revenue	1,847,365	1,942,416	2,429,207	2,356,278
Sales revenue	2,730,000	2,957,000	3,139,285	3,326,857
Other income	490,065	453,684	481,652	510,431
Internal transfers	1,877,907	2,019,801	2,080,395	2,142,807
Community service obligations	715,627	715,627	759,741	805,135
Grants, subsidies, contributions and donations	60,000	75,000	78,123	81,228
Total recurrent revenue	123,700,173	132,910,398	141,421,225	149,606,675
Expense				
Recurrent expenses				
Employee benefits	17,790,734	19,148,377	20,103,910	21,107,145
Materials and services	25,190,045	26,490,424	27,285,136	28,103,690
Finance costs	1,550,206	2,301,768	3,872,466	4,946,802
Depreciation and amortisation	34,107,346	35,743,691	36,409,590	38,727,502
Corporate Overheads / SLA Costs	3,029,517	3,135,551	3,229,617	3,326,506
Competitive Neutrality Costs	844,023	1,013,450	1,259,740	1,375,967
Internal Transfers	1,696,229	1,833,805	1,888,819	1,945,484
Total recurrent expense	84,208,100	89,667,066	94,049,278	99,533,096
Operating result	39,492,073	43,243,332	47,371,947	50,073,579
Capital revenue				
Grants, subsidies, contributions and donations	16,559,323	16,559,323	73,572,274	61,261,720
Total capital revenue	16,559,323	16,559,323	73,572,274	61,261,720
Capital expense	5,179,496	3,295,195	3,410,527	3,512,843
Net result before tax	50,871,900	56,507,460	117,533,694	107,822,456
Income Tax Payable	19,701,012	20,574,931	31,088,060	30,491,570
Dividends	14,658,359	18,941,751	12,873,359	16,069,167
Net result after tax and dividends	16,512,529	16,990,778	73,572,275	61,261,719
Operating result				
Operating revenue	123,700,173	132,910,398	141,421,225	149,606,675
Operating expenses	84,208,100	89,667,066	94,049,278	99,533,096
Operating result	39,492,073	43,243,332	47,371,947	50,073,579
Community Service Obligations - Wide Bay Water				
Community concessions on Water Charges	124,737	124,737	132,426	140,338
Community concessions on Sewerage Charges	590,890	590,890	627,315	664,797
	715,627	715,627	759,741	805,135



Budgeted Statement Of Comprehensive Income

Significant Business Activity - Waste Services

	Budget 2025-26 \$	Budget 2026-27 \$	Forecast 2027-28 \$	Forecast 2028-29 \$
Income				
Revenue				
Recurrent Revenue				
Rates Levies and charges	30,820,662	34,267,257	36,722,338	39,283,721
Fees and Charges	9,703,090	12,278,139	13,157,807	14,075,564
Interest revenue	81,738	90,000	95,548	101,257
Other income	3,884,279	4,377,930	4,647,808	4,925,515
Community service obligations	428,822	433,822	453,371	473,822
Grants, subsidies, contributions and donations	640,579	367,910	383,232	398,465
Total recurrent revenue	45,559,170	51,815,058	55,460,104	59,258,344
Expense				
Recurrent expenses				
Employee benefits	4,231,519	4,297,870	4,512,341	4,737,518
Materials and services	29,901,576	32,436,225	33,409,311	34,411,590
Finance costs	83,453	62,135	39,001	23,236
Depreciation and amortisation	1,856,255	3,424,576	3,665,876	3,806,978
Corporate Overheads / SLA Costs	1,001,811	1,036,874	1,067,980	1,100,019
Internal Transfers	152,512	143,636	147,945	152,383
Total recurrent expense	37,227,126	41,401,316	42,842,454	44,231,724
Operating result	8,332,044	10,413,742	12,617,650	15,026,620
Capital revenue				
Grants, subsidies, contributions and donations	110,000	-	-	-
Total capital revenue	110,000	-	-	-
Capital expense	6,752	38,368	-	-
Finance costs (restoration)	1,642,688	1,341,963	1,743,770	1,845,560
Net result before tax	6,792,604	9,033,411	10,873,880	13,181,060
Income Tax Payable	2,037,781	2,710,164	3,785,295	4,507,986
Dividends	1,698,151	2,258,470	2,208,089	2,629,659
Net result after tax and dividends	3,056,672	4,064,777	4,880,496	6,043,415
Operating result				
Operating revenue	45,559,170	51,815,058	55,460,104	59,258,344
Operating expenses	37,227,126	41,401,316	42,842,454	44,231,724
Operating result	8,332,044	10,413,742	12,617,650	15,026,620
Community Service Obligations - Waste Services				
Supply of mulch to community organisations	1,466	1,466	1,510	1,555
Maintaining/servicing of bins at community facilities	288,417	293,417	308,059	323,432
Waste vouchers for free disposal by charities	138,939	138,939	143,802	148,835
	428,822	433,822	453,371	473,822



Value of the Change in Rates and Utility Charges

	Budget 2025-26	Budget 2026-27	% increase including growth
General and Waste fund Recurrent Revenue			
General Rates	121,054,652	129,707,078	7.15%
Disaster Management and Resilience Levy	2,513,870	2,539,401	1.02%
Waste Charges	30,820,662	34,267,257	11.18%
General and Waste fund total rates and charges	154,389,184	166,513,736	7.85%
Water Fund			
Water Charges	58,201,923	62,481,124	7.35%
Sewerage Charges	56,012,298	60,313,668	7.68%
Trade Waste	987,319	1,029,760	4.30%
Total Rates and Charges	269,590,724	290,338,288	7.70%

The percentage change in rates and utility charges has been calculated by comparing the total gross rates and utility charges levied in the adopted 2026/27 budget to those levied in the adopted 2025/26 budget, with discounts and rebates excluded in accordance with section 169 of the Local Government Regulation 2012.