



**2025/26**

# **Budget & Revenue Statement**





# Budgeted Financial Statements Amended Budget 2025/26

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	244,217	269,791	286,255	303,236
Discounts and rebates	(4,443)	(4,704)	(4,799)	(4,897)
Fees and Charges	34,307	36,152	38,232	40,431
Rental Income	1,275	1,384	1,464	1,548
Interest revenue	10,228	7,015	7,939	8,441
Sales revenue	3,548	2,790	2,951	3,120
Other income	6,576	7,400	7,826	8,276
Grants, subsidies, contributions and donations	8,488	6,644	6,959	7,254
<b>Total recurrent revenue</b>	<b>304,196</b>	<b>326,472</b>	<b>346,827</b>	<b>367,409</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	96,261	106,164	113,164	117,669
Materials and services	114,741	126,062	131,649	136,946
Finance costs	4,694	4,462	5,951	7,877
Depreciation and amortisation	85,285	94,344	100,692	103,971
<b>Total recurrent expense</b>	<b>300,981</b>	<b>331,032</b>	<b>351,456</b>	<b>366,463</b>
<b>Operating Result</b>	<b>3,215</b>	<b>(4,560)</b>	<b>(4,629)</b>	<b>946</b>
<b>Capital revenue</b>				
Grants and subsidies	30,756	34,437	22,885	23,343
Developer contributions	79,605	48,895	49,865	50,854
Other capital income	4,838	824	856	886
<b>Total capital revenue</b>	<b>115,199</b>	<b>84,156</b>	<b>73,606</b>	<b>75,083</b>
Capital expense	28,077	20,144	20,910	21,642
<b>Net result</b>	<b>90,337</b>	<b>59,452</b>	<b>48,067</b>	<b>54,387</b>
<b>Other Comprehensive income</b>				
Increase in asset revaluation surplus	243,024	29,403	11,588	38,662
<b>Total comprehensive income</b>	<b>333,361</b>	<b>88,855</b>	<b>59,655</b>	<b>93,049</b>

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	184,896	135,118	141,869	143,612
Trade and other receivables	30,501	28,072	29,735	31,298
Inventories	2,969	2,969	2,969	3,165
<b>Total current assets</b>	<b>218,366</b>	<b>166,159</b>	<b>174,573</b>	<b>178,075</b>
<b>Non-current assets</b>				
Trade and other receivables	2,252	2,315	2,311	2,245
Property, plant and equipment	3,743,067	3,895,107	3,980,248	4,112,519
Right of use assets	577	230	52	-
Biological assets	379	379	379	379
<b>Total non-current assets</b>	<b>3,746,275</b>	<b>3,898,031</b>	<b>3,982,990</b>	<b>4,115,143</b>
<b>Total assets</b>	<b>3,964,641</b>	<b>4,064,190</b>	<b>4,157,563</b>	<b>4,293,218</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	45,777	38,100	39,775	41,231
Contract liabilities	28,107	8,637	8,445	8,257
Lease liabilities	359	301	25	-
Borrowings	5,131	4,508	5,274	6,295
Provisions	22,729	20,191	21,092	23,726
Other liabilities	6,672	6,672	6,672	6,672
<b>Total current liabilities</b>	<b>108,775</b>	<b>78,409</b>	<b>81,283</b>	<b>86,181</b>
<b>Non-current liabilities</b>				
Borrowings	28,850	47,478	76,955	115,341
Provisions	49,286	52,641	54,032	53,354
Other liabilities	2,543	21,817	21,817	21,817
Lease liabilities	244	47	23	23
<b>Total non-current liabilities</b>	<b>80,923</b>	<b>121,983</b>	<b>152,827</b>	<b>190,535</b>
<b>Total liabilities</b>	<b>189,698</b>	<b>200,392</b>	<b>234,110</b>	<b>276,716</b>
<b>Net community assets</b>	<b>3,774,943</b>	<b>3,863,798</b>	<b>3,923,453</b>	<b>4,016,502</b>
<b>Community equity</b>				
Asset revaluation surplus	1,553,777	1,583,180	1,594,768	1,633,430
Retained surplus	2,221,166	2,280,618	2,328,685	2,383,072
<b>Total community equity</b>	<b>3,774,943</b>	<b>3,863,798</b>	<b>3,923,453</b>	<b>4,016,502</b>

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000
<b>Cash flows from operating activities</b>				
Receipts from customers	290,755	313,424	328,903	348,433
Payments to suppliers and employees	(219,358)	(241,536)	(243,287)	(253,653)
	71,397	71,888	85,616	94,780
Investment and interest revenue received	11,825	7,015	7,939	8,441
Rental income	1,371	1,418	1,457	1,541
Non-capital grants and contributions	8,523	7,045	6,933	7,231
Borrowing costs	(3,036)	(1,810)	(3,272)	(5,089)
Payment of provision	-	(203)	(238)	(339)
<b>Net cash inflow from operating activities</b>	90,080	85,353	98,435	106,565
<b>Cash flows from investing activities</b>				
Proceeds from sale of property, plant and equipment	6,510	824	856	886
Capital grants, subsidies, contributions and donations	80,274	53,701	42,534	43,522
Purchase/construction of property, plant and equipment	(158,819)	(207,406)	(165,018)	(188,612)
<b>Net cash outflow from investing activities</b>	(72,035)	(152,881)	(121,628)	(144,204)
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	-	23,000	35,000	45,000
Repayment of borrowings	(5,172)	(4,995)	(4,756)	(5,593)
Repayment of leases	(358)	(255)	(300)	(25)
<b>Net cash inflow (outflow) from financing activities</b>	(5,530)	17,750	29,944	39,382
<b>Net increase (decrease) for the year</b>	12,515	(49,778)	6,751	1,743
Cash and cash equivalents at the beginning of the financial year	172,381	184,896	135,118	141,869
<b>Total Cash and cash equivalents at the end of the financial year</b>	184,896	135,118	141,869	143,612

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 2026-27 \$'000	Forecast 2027-28 \$'000
<b>Asset revaluation surplus</b>				
Opening balance	1,310,753	1,553,777	1,583,180	1,594,768
Increase in asset revaluation surplus	243,024	29,403	11,588	38,662
Closing balance	1,553,777	1,583,180	1,594,768	1,633,430
<b>Retained surplus</b>				
Opening balance	2,130,829	2,221,166	2,280,618	2,328,685
Net result	90,337	59,452	48,067	54,387
Closing balance	2,221,166	2,280,618	2,328,685	2,383,072
<b>Total</b>				
Opening balance	3,441,582	3,774,943	3,863,798	3,923,453
Net result	90,337	59,452	48,067	54,387
Increase in asset revaluation surplus	243,024	29,403	11,588	38,662
Closing balance	3,774,943	3,863,798	3,923,453	4,016,502



# Long Term Financial Forecast Amended Budget 2025/26

## Long Term Financial Forecast Statement of Income and Expenditure

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 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
<b>Income</b>											
<b>Revenue</b>											
<b>Recurrent Revenue</b>											
Rates Levies and charges	244,217	269,791	286,255	303,236	318,631	334,037	348,499	363,577	377,484	391,929	406,916
Discounts and rebates	(4,443)	(4,704)	(4,799)	(4,897)	(4,986)	(5,076)	(5,168)	(5,261)	(5,357)	(5,454)	(5,552)
Fees and Charges	34,307	36,152	38,232	40,431	42,387	44,436	46,360	48,366	50,216	52,138	54,131
Rental Income	1,275	1,384	1,464	1,548	1,623	1,701	1,775	1,851	1,922	1,996	2,072
Interest revenue	10,228	7,015	7,939	8,441	8,507	9,066	10,014	9,638	10,309	11,016	11,992
Sales revenue	3,548	2,790	2,951	3,120	3,271	3,429	3,578	3,733	3,875	4,024	4,178
Other income	6,576	7,400	7,826	8,276	8,676	9,096	9,490	9,900	10,279	10,672	11,080
Grants, subsidies, contributions and donations	8,488	6,644	6,959	7,254	7,532	7,820	8,119	8,430	8,752	9,087	9,434
<b>Total recurrent revenue</b>	<b>304,196</b>	<b>326,472</b>	<b>346,827</b>	<b>367,409</b>	<b>385,641</b>	<b>404,509</b>	<b>422,667</b>	<b>440,234</b>	<b>457,480</b>	<b>475,408</b>	<b>494,251</b>
<b>Expense</b>											
<b>Recurrent expenses</b>											
Employee benefits	96,261	106,164	113,164	117,669	122,342	127,190	133,705	139,105	144,708	152,018	158,122
Materials and services	114,741	126,062	131,649	136,946	143,081	149,519	156,305	162,778	169,511	176,484	183,815
Finance costs	4,694	4,462	5,951	7,877	9,883	10,559	9,934	9,530	9,191	8,887	8,664
Depreciation and amortisation	85,285	94,344	100,692	103,971	107,994	114,320	122,498	127,829	132,106	136,986	142,705
<b>Total recurrent expense</b>	<b>300,981</b>	<b>331,032</b>	<b>351,456</b>	<b>366,463</b>	<b>383,300</b>	<b>401,588</b>	<b>422,442</b>	<b>439,242</b>	<b>455,516</b>	<b>474,375</b>	<b>493,306</b>
<b>Operating result</b>	<b>3,215</b>	<b>(4,560)</b>	<b>(4,629)</b>	<b>946</b>	<b>2,341</b>	<b>2,921</b>	<b>225</b>	<b>992</b>	<b>1,964</b>	<b>1,033</b>	<b>945</b>
<b>Capital revenue</b>											
Grants and subsidies	30,756	34,437	22,885	23,343	23,810	59,286	24,772	25,267	25,773	26,288	26,814
Developer contributions	79,605	48,895	49,865	50,854	51,863	52,893	53,944	55,016	56,110	57,228	58,369
Other capital income	4,838	824	856	886	912	940	968	997	1,027	1,058	1,089
<b>Total capital revenue</b>	<b>115,199</b>	<b>84,156</b>	<b>73,606</b>	<b>75,083</b>	<b>76,585</b>	<b>113,119</b>	<b>79,684</b>	<b>81,280</b>	<b>82,910</b>	<b>84,574</b>	<b>86,272</b>
Capital expense	28,077	20,144	20,910	21,642	22,290	22,960	23,648	24,358	25,088	25,841	26,616
<b>Net result</b>	<b>90,337</b>	<b>59,452</b>	<b>48,067</b>	<b>54,387</b>	<b>56,636</b>	<b>93,080</b>	<b>56,261</b>	<b>57,914</b>	<b>59,786</b>	<b>59,766</b>	<b>60,601</b>
<b>Other Comprehensive income</b>											
Increase in asset revaluation surplus	243,024	29,403	11,588	38,662	131,899	176,153	68,097	39,644	72,455	171,208	230,410
<b>Total comprehensive income</b>	<b>333,361</b>	<b>88,855</b>	<b>59,655</b>	<b>93,049</b>	<b>188,535</b>	<b>269,233</b>	<b>124,358</b>	<b>97,558</b>	<b>132,241</b>	<b>230,974</b>	<b>291,011</b>

## Long Term Financial Forecast Statement of Financial Position

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 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
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	184,896	135,118	141,869	143,612	154,863	190,660	168,105	184,505	201,709	228,961	244,790
Trade and other receivables	30,501	28,072	29,735	31,298	32,864	34,303	35,713	37,088	38,543	39,954	41,419
Inventories	2,969	2,969	2,969	3,165	3,374	3,374	3,374	3,374	3,374	3,374	3,374
<b>Total current assets</b>	<b>218,366</b>	<b>166,159</b>	<b>174,573</b>	<b>178,075</b>	<b>191,101</b>	<b>228,337</b>	<b>207,192</b>	<b>224,967</b>	<b>243,626</b>	<b>272,289</b>	<b>289,583</b>
<b>Non-current assets</b>											
Trade and other receivables	2,252	2,315	2,311	2,245	2,182	2,182	2,242	2,305	2,371	2,437	2,503
Property, plant and equipment	3,743,067	3,895,107	3,980,248	4,112,519	4,308,240	4,529,486	4,667,750	4,742,977	4,852,738	5,052,931	5,324,325
Right of use assets	577	230	52	-	-	-	-	-	-	-	-
Biological assets	379	379	379	379	379	379	379	379	379	379	379
<b>Total non-current assets</b>	<b>3,746,275</b>	<b>3,898,031</b>	<b>3,982,990</b>	<b>4,115,143</b>	<b>4,310,801</b>	<b>4,532,047</b>	<b>4,670,371</b>	<b>4,745,661</b>	<b>4,855,488</b>	<b>5,055,747</b>	<b>5,327,207</b>
<b>Total assets</b>	<b>3,964,641</b>	<b>4,064,190</b>	<b>4,157,563</b>	<b>4,293,218</b>	<b>4,501,902</b>	<b>4,760,384</b>	<b>4,877,563</b>	<b>4,970,628</b>	<b>5,099,114</b>	<b>5,328,036</b>	<b>5,616,790</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	45,777	38,100	39,775	41,231	43,112	44,960	46,896	48,681	50,810	52,881	55,049
Contract liabilities	28,107	8,637	8,445	8,257	8,073	7,893	7,716	7,543	7,373	7,203	7,033
Lease liabilities	359	301	25	-	-	-	-	-	-	-	-
Borrowings	5,131	4,508	5,274	6,295	7,363	6,091	5,096	5,406	5,714	6,040	6,369
Provisions	22,729	20,191	21,092	23,726	29,208	27,333	25,879	25,699	24,264	24,935	25,549
Other liabilities	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672
<b>Total current liabilities</b>	<b>108,775</b>	<b>78,409</b>	<b>81,283</b>	<b>86,181</b>	<b>94,428</b>	<b>92,949</b>	<b>92,259</b>	<b>94,001</b>	<b>94,833</b>	<b>97,731</b>	<b>100,672</b>
<b>Non-current liabilities</b>											
Borrowings	28,850	47,478	76,955	115,341	132,801	126,711	121,615	116,209	110,494	104,454	98,085
Provisions	49,286	52,641	54,032	53,354	47,795	44,613	43,220	42,391	43,519	44,608	45,779
Other liabilities	2,543	21,817	21,817	21,817	21,817	21,817	21,817	21,817	21,817	21,817	21,817
Lease liabilities	244	47	23	23	23	23	23	23	23	23	23
<b>Total non-current liabilities</b>	<b>80,923</b>	<b>121,983</b>	<b>152,827</b>	<b>190,535</b>	<b>202,436</b>	<b>193,164</b>	<b>186,675</b>	<b>180,440</b>	<b>175,853</b>	<b>170,902</b>	<b>165,704</b>
<b>Total liabilities</b>	<b>189,698</b>	<b>200,392</b>	<b>234,110</b>	<b>276,716</b>	<b>296,864</b>	<b>286,113</b>	<b>278,934</b>	<b>274,441</b>	<b>270,686</b>	<b>268,633</b>	<b>266,376</b>
<b>Net community assets</b>	<b>3,774,943</b>	<b>3,863,798</b>	<b>3,923,453</b>	<b>4,016,502</b>	<b>4,205,038</b>	<b>4,474,271</b>	<b>4,598,629</b>	<b>4,696,187</b>	<b>4,828,428</b>	<b>5,059,403</b>	<b>5,350,414</b>
<b>Community equity</b>											
Asset revaluation surplus	1,553,777	1,583,180	1,594,768	1,633,430	1,765,330	1,941,483	2,009,580	2,049,224	2,121,679	2,292,888	2,523,298
Retained surplus	2,221,166	2,280,618	2,328,685	2,383,072	2,439,708	2,532,788	2,589,049	2,646,963	2,706,749	2,766,515	2,827,116
<b>Total community equity</b>	<b>3,774,943</b>	<b>3,863,798</b>	<b>3,923,453</b>	<b>4,016,502</b>	<b>4,205,038</b>	<b>4,474,271</b>	<b>4,598,629</b>	<b>4,696,187</b>	<b>4,828,428</b>	<b>5,059,403</b>	<b>5,350,414</b>

## Long Term Financial Forecast Statement of Cash Flows

	Actual 2024-25 \$'000	Budget 2025-26 \$'000	Forecast 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
<b>Cash flows from operating activities</b>											
Receipts from customers	290,755	313,424	328,903	348,433	366,232	384,451	401,379	418,970	435,077	451,932	469,323
Payments to suppliers and employees	(219,358)	(241,536)	(243,287)	(253,653)	(264,037)	(275,397)	(288,578)	(300,701)	(312,696)	(327,007)	(340,412)
	71,397	71,888	85,616	94,780	102,195	109,054	112,801	118,269	122,381	124,925	128,911
Investment and interest revenue received	11,825	7,015	7,939	8,441	8,507	9,066	10,014	9,638	10,309	11,016	11,992
Rental income	1,371	1,418	1,457	1,541	1,616	1,695	1,769	1,846	1,916	1,990	2,066
Non-capital grants and contributions	8,523	7,045	6,933	7,231	7,507	7,796	8,095	8,406	8,724	9,059	9,406
Borrowing costs	(3,036)	(1,810)	(3,272)	(5,089)	(6,984)	(7,648)	(7,252)	(6,972)	(6,662)	(6,354)	(6,028)
Payment of provision	-	(203)	(238)	(339)	(2,480)	(7,432)	(5,024)	(2,964)	(2,231)	(197)	(210)
<b>Net cash inflow from operating activities</b>	<b>90,080</b>	<b>85,353</b>	<b>98,435</b>	<b>106,565</b>	<b>110,361</b>	<b>112,531</b>	<b>120,403</b>	<b>128,223</b>	<b>134,437</b>	<b>140,439</b>	<b>146,137</b>
<b>Cash flows from investing activities</b>											
Proceeds from sale of property, plant and equipment	6,510	824	856	886	912	940	968	997	1,027	1,058	1,089
Capital grants, subsidies, contributions and donations	80,274	53,701	42,534	43,522	44,387	80,270	46,051	46,971	47,908	48,868	49,846
Purchase/construction of property, plant and equipment	(158,819)	(207,406)	(165,018)	(188,612)	(162,937)	(150,582)	(183,886)	(154,694)	(160,760)	(157,400)	(175,202)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash outflow from investing activities</b>	<b>(72,035)</b>	<b>(152,881)</b>	<b>(121,628)</b>	<b>(144,204)</b>	<b>(117,638)</b>	<b>(69,372)</b>	<b>(136,867)</b>	<b>(106,726)</b>	<b>(111,825)</b>	<b>(107,474)</b>	<b>(124,267)</b>
<b>Cash flows from financing activities</b>											
Proceeds from borrowings	-	23,000	35,000	45,000	25,000	-	-	-	-	-	-
Repayment of borrowings	(5,172)	(4,995)	(4,756)	(5,593)	(6,472)	(7,363)	(6,091)	(5,096)	(5,406)	(5,714)	(6,040)
Repayment of leases	(358)	(255)	(300)	(25)	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>(5,530)</b>	<b>17,750</b>	<b>29,944</b>	<b>39,382</b>	<b>18,528</b>	<b>(7,363)</b>	<b>(6,091)</b>	<b>(5,096)</b>	<b>(5,406)</b>	<b>(5,714)</b>	<b>(6,040)</b>
<b>Net increase (decrease) for the year</b>	<b>12,515</b>	<b>(49,778)</b>	<b>6,751</b>	<b>1,743</b>	<b>11,251</b>	<b>35,796</b>	<b>(22,555)</b>	<b>16,401</b>	<b>17,206</b>	<b>27,251</b>	<b>15,830</b>
Cash and cash equivalents at the beginning of the financial year	172,381	184,896	135,118	141,869	143,612	154,864	190,660	168,104	184,503	201,710	228,960
<b>Total Cash and cash equivalents at the end of the financial year</b>	<b>184,896</b>	<b>135,118</b>	<b>141,869</b>	<b>143,612</b>	<b>154,863</b>	<b>190,660</b>	<b>168,105</b>	<b>184,505</b>	<b>201,709</b>	<b>228,961</b>	<b>244,790</b>

	Actual 2024-25	Budget 2025-26	Forecast 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
Council-controlled revenue ratio <sup>(i)</sup> No target	90.10%	92.27%	92.18%	92.21%	92.32%	92.31%	92.20%	92.38%	92.32%	92.26%	92.16%
Population growth ratio <sup>(i)</sup> No target	0.87%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%
Operating surplus ratio > 0%	1.18%	-1.29%	-1.28%	0.27%	0.61%	0.72%	0.05%	0.23%	0.43%	0.22%	0.19%
Operating cash ratio > 0%	29.76%	28.05%	28.64%	29.94%	30.42%	30.87%	30.75%	30.85%	30.76%	30.37%	30.28%
Unrestricted cash expense cover ratio > 2 months	6.7	Not applicable (ii)									
Asset sustainability ratio > 60%	67.14%	92.05%	92.24%	81.73%	73.54%	72.85%	58.00%	72.87%	76.97%	65.57%	60.51%
Asset consumption ratio > 60%	66.36%	68.33%	68.00%	67.77%	67.52%	67.25%	67.14%	66.91%	66.70%	66.57%	66.54%
Asset Renewal Funding Ratio <sup>(i)</sup> No target	158.9%	Not applicable (ii)									
Leverage ratio 0 - 4 times	0.4 x	0.6 x	0.8 x	1.1 x	1.2 x	1.1 x	1.0 x	0.9 x	0.8 x	0.8 x	0.7 x


**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  
Amended Budget 2025/26

	<b>COUNCIL POLICY</b>	
	Revenue Council Policy	
	Policy Number	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	11/06/2025
	Review Due	Budget 2026/27

### 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*

### 4. DEFINITIONS

Not applicable.

### 5. 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) 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.

**6. ASSOCIATED DOCUMENTS**

**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.

	<b>COUNCIL POLICY</b>	
	Revenue Statement	
	Policy Number	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	11/06/2025
	Review Due	Budget 2026/27

### 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. 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 may be considered as ILUs for rating purposes, should they exhibit 1 or more of the above factors or 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 2000m<sup>2</sup>;
  - a floor area of greater than 500m<sup>2</sup>;

- 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).*

*Note:* 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.

**“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 secondary/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.

## 5. 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.

## 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 2b or 3b to 9s.

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 9s.

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/RESIDENTIAL SERVICES**

**Category: Category 9a – 2-10 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9b – 11-19 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 11 to 19 Independent Living Units.

**Category: Category 9c – 20-39 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.  
The Land in this category contains 20 to 39 Independent Living Units.

**Category: Category 9d – 40-59 ILUs**

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

**Category: Category 9e– 60-79 ILUs**

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

**Category: Category 9f – 80-99 ILUs**

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

**Category: Category 9g – 100-119 ILUs**

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

**Category: Category 9h – 120-139 ILUs**

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

**Category: Category 9i – 140-159 ILUs**

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

**Category: Category 9j – 160-179 ILUs**

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

**Category: Category 9k – 180-199 ILUs**

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

**Category: Category 9l – 200-219 ILUs**

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

**Category: Category 9m – 220-239 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9n – 240-259 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9o – 260-279 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9p – 280-299 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9q – 300-319 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9r – 320-339 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

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

**Category: Category 9s – 340-359 ILUs**

**Description:** Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 340 to 359 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;<sup>1</sup> 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.

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<sup>1</sup> 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 sewerage 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; or
- (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 2025/2026.

### **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 2025/26;

- 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 Communities, Housing and Digital Economy 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. 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

## **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.

## **6. ASSOCIATED DOCUMENTS**

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

## 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.

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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	11/05/2025	876741



# Other Legislative Requirements Amended Budget 2025/26

**Commercial Business Unit - Wide Bay Water**

	Budget 2024-25 \$	Budget 2025-26 \$	Forecast 2026-27 \$	Forecast 2027-28 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	102,488,472	115,201,540	121,767,318	128,707,228
Discounts and rebates	(669,159)	(719,343)	(760,341)	(803,675)
Fees and Charges	1,198,707	1,497,012	1,627,242	1,744,392
Interest revenue	1,756,607	1,847,365	2,083,532	2,214,493
Sales revenue	2,065,000	2,730,000	2,885,593	3,050,052
Other income	499,239	490,065	517,996	547,518
Internal transfers	1,970,780	1,877,907	1,943,634	2,001,943
Community service obligations	669,159	715,627	756,413	799,523
Grants, subsidies, contributions and donations	90,000	60,000	62,820	65,458
<b>Total recurrent revenue</b>	<b>110,068,805</b>	<b>123,700,173</b>	<b>130,884,207</b>	<b>138,326,932</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	15,188,653	17,790,734	18,676,403	19,417,629
Materials and services	22,857,069	25,190,045	26,071,696	26,853,847
Finance costs	1,696,458	1,550,206	3,135,341	5,032,071
Depreciation and amortisation	31,152,503	34,107,346	34,290,716	35,232,156
Corporate Overheads / SLA Costs	2,693,381	3,029,517	3,135,550	3,229,617
Competitive Neutrality Costs	582,068	797,230	1,369,660	1,810,883
Internal Transfers	1,794,136	1,696,229	1,755,597	1,808,265
<b>Total recurrent expense</b>	<b>75,964,267</b>	<b>84,161,306</b>	<b>88,434,964</b>	<b>93,384,468</b>
<b>Operating result</b>	<b>34,104,538</b>	<b>39,538,867</b>	<b>42,449,243</b>	<b>44,942,464</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	16,502,405	16,559,323	16,890,512	17,228,322
<b>Total capital revenue</b>	<b>16,502,405</b>	<b>16,559,323</b>	<b>16,890,512</b>	<b>17,228,322</b>
Capital expense	2,894,017	5,179,496	3,115,142	3,224,172
<b>Net result before tax</b>	<b>47,712,926</b>	<b>50,918,694</b>	<b>56,224,613</b>	<b>58,946,614</b>
Income Tax Payable	14,313,878	19,701,012	21,368,224	22,493,290
Dividends	33,399,048	14,658,359	17,965,877	19,225,003
<b>Net result after tax and dividends</b>	<b>-</b>	<b>16,559,323</b>	<b>16,890,512</b>	<b>17,228,322</b>
<b>Operating result</b>				
Operating revenue	110,068,805	123,700,173	130,884,207	138,326,932
Operating expenses	75,964,267	84,161,306	88,434,964	93,384,468
Operating result	34,104,538	39,538,867	42,449,243	44,942,464

<b>Community Service Obligations - Wide Bay Water</b>				
Community concessions on Water Charges	135,721	124,737	131,846	139,360
Community concessions on Sewerage Charges	533,438	590,890	624,567	660,163
	669,159	715,627	756,413	799,523

	Budget 2024-25 \$	Budget 2025-26 \$	Forecast 2026-27 \$	Forecast 2027-28 \$
<b>Income</b>				
<b>Revenue</b>				
<b>Recurrent Revenue</b>				
Rates Levies and charges	27,790,260	31,020,662	33,719,268	36,146,826
Fees and Charges	8,571,157	11,003,090	11,960,291	12,821,351
Interest revenue	81,738	81,738	86,396	91,320
Other income	3,554,170	4,619,894	4,883,199	5,161,508
Community service obligations	419,219	433,822	453,343	470,647
Grants, subsidies, contributions and donations	12,000	850,601	890,574	927,972
<b>Total recurrent revenue</b>	<b>40,428,544</b>	<b>48,009,806</b>	<b>51,993,071</b>	<b>55,619,624</b>
<b>Expense</b>				
<b>Recurrent expenses</b>				
Employee benefits	3,217,144	4,231,519	4,442,175	4,618,475
Materials and services	26,525,740	31,044,088	32,130,631	33,094,550
Finance costs	103,660	83,453	61,171	39,521
Depreciation and amortisation	987,776	3,283,449	5,050,622	5,345,000
Corporate Overheads / SLA Costs	930,994	1,001,811	1,036,874	1,067,980
Internal Transfers	147,358	152,792	158,140	162,884
<b>Total recurrent expense</b>	<b>31,912,672</b>	<b>39,797,112</b>	<b>42,879,613</b>	<b>44,328,410</b>
<b>Operating result</b>	<b>8,515,872</b>	<b>8,212,694</b>	<b>9,113,458</b>	<b>11,291,214</b>
<b>Capital revenue</b>				
Grants, subsidies, contributions and donations	93,333	110,000	110,000	110,000
<b>Total capital revenue</b>	<b>93,333</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
Capital expense	4,136	6,752	-	-
Finance costs (restoration)	1,858,448	1,726,300	1,712,680	1,784,352
<b>Net result before tax</b>	<b>6,746,621</b>	<b>6,589,642</b>	<b>7,510,777</b>	<b>9,616,862</b>
Income Tax Payable	2,023,986	1,976,893	2,734,037	3,387,364
Dividends	1,686,655	1,647,410	1,594,855	1,975,962
<b>Net result after tax and dividends</b>	<b>3,035,980</b>	<b>2,965,339</b>	<b>3,181,885</b>	<b>4,253,536</b>
<b>Operating result</b>				
Operating revenue	40,428,544	48,009,806	51,993,071	55,619,624
Operating expenses	31,912,672	39,797,112	42,879,613	44,328,410
Operating result	8,515,872	8,212,694	9,113,458	11,291,214
<b>Community Service Obligations - Waste Services</b>				
Supply of mulch to community organisations	1,339	1,466	1,518	1,564
Maintaining/servicing of bins at community facilities	357,655	293,416	308,023	320,248
Waste vouchers for free disposal by charities	60,225	138,939	143,802	148,835
	419,219	433,822	453,343	470,647

	Budget 2024-25	Budget 2025-26	% increase including growth
<b>Rates and charges</b>			
<b>General and Waste fund Recurrent Revenue</b>			
General Rates	107,617,001	121,054,652	12.49%
Disaster Management and Resilience Levy	1,500,729	2,513,870	67.51%
Waste Charges	27,790,260	31,020,662	11.62%
<b>General and Waste fund total rates and charges</b>	<b>136,907,990</b>	<b>154,589,184</b>	<b>12.91%</b>
<b>Water Fund</b>			
Water Charges	51,789,420	58,201,923	12.38%
Sewerage Charges	49,870,947	56,012,298	12.31%
Trade Waste	828,125	987,319	19.22%
<b>Total Rates and Charges</b>	<b>239,396,482</b>	<b>269,790,724</b>	<b>12.70%</b>