



SPECIAL MEETING - BUDGET ADOPTION

AGENDA

9 JUNE 2025

Your attendance is required at a Special meeting of Council to be held in the Council Chambers, 4 Lagoon Place, Yeppoon on 9 June 2025 commencing at 9am for transaction of the enclosed business.

Terry Dodds PSM
CHIEF EXECUTIVE OFFICER
3 June 2025

Next Meeting Date: 17 June 2025

Please note:

In accordance with the *Local Government Regulation 2012*, please be advised that all discussion held during the meeting is recorded for the purpose of verifying the minutes. This will include any discussion involving a Councillor, staff member or a member of the public.

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1 OPENING

2 ATTENDANCE

Members Present:

Mayor, Councillor Adam Belot (Chairperson)
Councillor Glenda Mather
Councillor Rhodes Watson
Councillor Wade Rothery
Councillor Lance Warcon
Councillor Andrea Friend
Councillor Pat Eastwood

Officers in Attendance:

Terry Dodds PSM - Chief Executive Officer
Katrina Paterson - General Manager Communities
Michael Kriedemann – General Manager Infrastructure
Andrea Ellis – Chief Financial Officer
Mike McGarvey – Interim Chief Technology Officer
Kristy Mansfield - Chief Human Resources Officer

3 LEAVE OF ABSENCE / APOLOGIES

Nil

4 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA

5 DEPUTATIONS

Nil

6 BUSINESS ARISING OR OUTSTANDING FROM PREVIOUS MEETINGS

Nil

7 PRESENTATION OF PETITIONS

Nil

8 NOTICES OF MOTION

Nil

9 QUESTIONS ON NOTICE

Nil

10 COMMITTEE REPORTS

Nil

11 AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS

Nil

12 REPORTS

12.1 OPERATIONAL PLAN 2025-26

File No:	FM12.5.2
Attachments:	1. Operational Plan 2025-26 ↓
Responsible Officer:	Poala Santini - Coordinator Governance Andrea Ellis - Chief Financial Officer Terry Dodds PSM - Chief Executive Officer
Author:	Ursula Sleeman - Governance Officer

SUMMARY

The purpose of this report is to seek Council's adoption of the Operational Plan for 2025-26.

The Operational Plan 2025-26 is based on Council's corporate plan, the "Livingstone Community Plan 2030". The Operational Plan recognises Council's key strategic projects and priorities and core business direction over the 2025-26 financial year.

OFFICER'S RECOMMENDATION

THAT Council adopts its annual Operational Plan for the 2025-26 financial year in accordance with section 174 of the *Local Government Regulation 2012*.

BACKGROUND

The Operational Plan is a key strategic document which is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Livingstone Community Plan 2030*.

The *Operational Plan 2025-26* sets the one-year direction for Council. It articulates Council's deliverables, area of responsibility, addresses Council's risk and monitors the overall performance of Council.

Section 104(5)(a) of the *Local Government Act 2009* identifies the annual Operational Plan as one of the key financial planning documents of Council.

An operational plan must be prepared for and adopted for each financial year and Council must act in accordance with the plan when carrying out its responsibilities (Section 174 *Local Government Regulation*).

The contents of the operational are prescribed by legislation and must align with the budget, outline how Council will implement the five-year corporate plan and manage operational risks (Section 175 *Local Government Regulation*).

COMMENTARY

The *Operational Plan 2025-26* was prepared in response to achieving the outcomes of the five-year corporate plan, "*Livingstone Community Plan 2030*". The development process was undertaken in conjunction with the 2025-26 budget process in consultation with elected members and key Council staff. This Operational Plan links the key actions to the strategic themes and strategies contained in the Community Plan.

The *Operational Plan 2025-26* captures key actions, which are either a project or reflects operational efficiency measures that contribute to the intended outcomes and measures of success outlined in the *Livingstone Community Plan 2030*.

The attached Operational Plan provides for the delivery of projects and services in 2025-26 and identifies:

- 1) what action to implement and progress the corporate plan will be undertaken;
 - 2) how these actions align with the *Livingstone Community Plan 2030* intended outcomes and measures of success;
-

- 3) how progress or performance of each of the actions are to be measured against a target outcome;
- 4) the expected year of delivery within the five-year period of the corporate plan, "*Livingstone Community Plan 2030*".

There are a total of 93 performance measures or actions to be delivered in the 2025-26 year. A breakdown of the initiatives for each strategic theme is as follows:

Diversified & Resilient Economy	16
Natural Environment	15
Vibrant Culture & Healthy Community	24
Transparent, Accountable and Progressive Leadership	38

Over the 2025-26 financial year, progress on Operational Plan actions will be reported monthly through the Monthly Operational Report.

PREVIOUS DECISIONS

Council adopted the *Livingstone Community Plan 2030* on 17 December 2024.

ACCESS AND INCLUSION

Once adopted by Council, the Operational Plan 2025 – 26 will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The development process was undertaken in conjunction with the 2025-26 budget process in consultation with key stakeholders.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'. There are no foreseen human rights implications associated with the adoption of the *Operational Plan 2025-26*.

BUDGET IMPLICATIONS

Financial performance aligns with the budget and allocation of resources to deliver the outcomes of the Operational Plan.

LEGISLATIVE CONTEXT

Section 174 of the *Local Government Regulation 2012* requires a local government to prepare and adopt an annual operational plan for each financial year.

Section 175 of the *Local Government Regulation 2012* sets out the contents required for an operational plan.

LEGAL IMPLICATIONS

Subject to the adoption of the annual operational plan, there are no legal implications relating to this report.

STAFFING IMPLICATIONS

Detailed consultation with the leadership team has been conducted in the preparation of the *Operational Plan 2025-26* to develop strong and accountable key performance indicators that are relevant and reportable.

RISK ASSESSMENT

The identified risks associated with the Operational Plan 2056-26 have been assessed and align with Council's defined risk appetite.

Failure to implement the Operational Plan 2025–26 effectively may result in misalignment with the strategic priorities outlined in the *Livingstone Community Plan 2030*, leading to reduced community confidence and potentially not achieving required outcomes. Ongoing monitoring, alignment with the budget, and clear accountability for deliverables will assist to ensure that the strategic priorities in the Community Plan are being delivered.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

The Operational Plan is a key strategic document that is developed and adopted with the annual budget. The Operational Plan captures key projects and priorities to be actioned based on the outcomes of the *Livingstone Community Plan 2030*.

CONCLUSION

The *Operational Plan 2025-26* is to be adopted as part of the overall annual Budget process and it is recommended that the Operational Plan as tabled be adopted.

12.1 - OPERATIONAL PLAN 2025-26

Operational Plan 2025-26

Meeting Date: 9 June 2025

Attachment No: 1



2025
—
2026

OPERATIONAL PLAN



Operational Plan 2025 - 2026

ABOUT OUR OPERATIONAL PLAN

The Operational Plan is a key strategic document developed and adopted in conjunction with the annual budget. It outlines the major projects, initiatives, and priorities to be delivered in alignment with the long-term goals of the Community Plan 2030.

The 2025–26 Operational Plan sets Council's one-year direction, detailing the deliverables, areas of responsibility, risk management measures, and performance monitoring activities that will guide Council throughout the financial year.

In accordance with Section 104(5)(a) of the *Local Government Act 2009*, the annual Operational Plan is recognised as one of Council's essential financial planning documents. It is prepared in compliance with Section 174(1) of the *Local Government Regulation 2012*, and must align with the annual budget, demonstrating how Council will progress the implementation of the Community Plan 2030, and effectively manage operational risks. Furthermore, Section 174(5) of the Regulation requires Council to discharge its responsibilities consistently with this Operational Plan.

BUILDING OUR OPERATIONAL PLAN

The 2025–26 Operational Plan was developed to support the achievement of outcomes identified in the Livingstone Community Plan 2030. Its development was undertaken in parallel with the annual budget process and involved close consultation with key Council staff.

This Operational Plan connects strategic initiatives to the four overarching strategic themes and their associated strategies contained within the Community Plan 2030.

The Operational Plan was formally adopted by Council at its Special Budget Meeting on 9 June 2025.



FEDERAL, STATE AND LOCAL GOVERNMENT RESPONSIBILITIES

Council acknowledges that many community priorities extend beyond the remit of local government, with responsibilities shared across Federal and State Government agencies and community organisations. The Community Plan 2030 identifies these stakeholders for the Livingstone region.

Where Council is not the direct service provider, it actively advocates to relevant agencies and authorities to secure support, funding, and partnerships that benefit the Livingstone community.

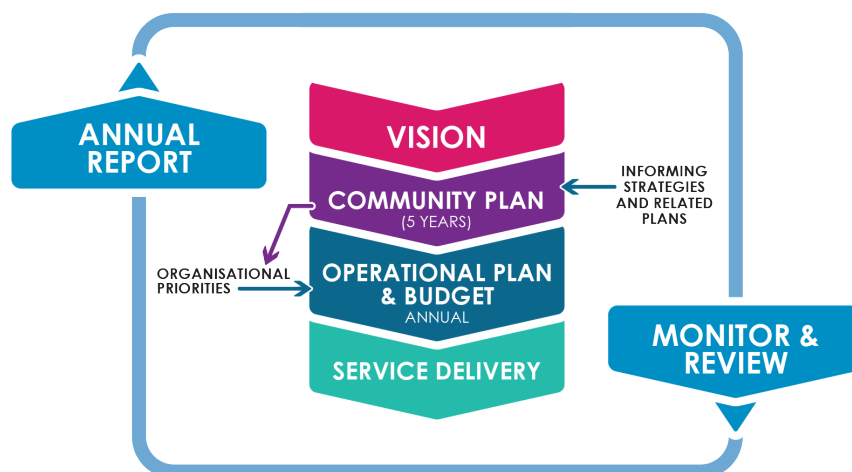
OUR ROLE

As we work towards our outcomes, we recognise that not all of them can be achieved by Council alone. Council will fulfill a range of roles in working to deliver the outcomes outlined in this plan.

Council's Role	Description
Provider	Delivering the service
Regulator	Regulating activities through legislation, local laws and policies
Facilitator	Assisting and enabling others by bringing together groups and stakeholders
Advocate	Representing and promoting the interests of the community to external decision-makers and influencers

Operational Plan 2025 - 2026

STRATEGIC CORPORATE PLANNING FRAMEWORK



MONITORING OUR PROGRESS

Monthly Operational Report

Each month a performance report is prepared and presented to Council. This report tracks progress against the key outcomes of the Community Plan 2030 and the activities outlined in the Operational Plan.

Annual Report

At the conclusion of each financial year, Council produces an Annual Report, which reviews its performance over the preceding year. This report provides transparency to the community by outlining Council's operational and financial performance against the commitments made in the Community and Operational Plans.

MANAGING OUR RISKS

Our community is at the centre of everything we do. The community's priorities and aspirations for the future as well as their wellbeing form the basis of our Community Plan. The needs of our community are front of mind in the development of our risk appetite as we balance achieving the goals set by our community with the risks inherent in the environments in which we deliver those outcomes.

Council recognises that effective management of risk is part of good leadership and governance and is fundamental to protecting the value that Council generates for the community of Livingstone Shire, as it works to achieve its vision and corporate objectives. Council will foster the embedding and maintenance of a strong risk aware culture where risk is considered a part of normal business activity and that risks are managed consistently and systematically within a context of regulatory obligations, competing resources, and financial and community priorities. Council is committed to proactively identifying current and emerging risks through ongoing monitoring and reporting, and managing risks through controls aligned to Council's current risk appetite.

Council's vision and strategic objectives will necessitate that Council accept some risks that accompany growth, transformation, innovation and are proportionate with the potential reward. Overall, Council has a moderate appetite for risk, and applies a balanced approach aligned to its strategic objectives. A moderate appetite for risks means that Council will accept risks in order to:

- improve efficiency, reduce costs and/or generate additional sources of income; and
- maintain and, where necessary, improve levels of service to the community.

Council maintains risk registers for corporate, operational and project level risks, with oversight provided by the Audit, Risk and Improvement Committee.

Operational Plan 2025 - 2026

UNDERSTANDING THE 2025-26 OPERATIONAL PLAN

The Livingstone Shire Council 2025-26 Operational Plan flows from the Community Plan 2030 and includes the four key themes that Council will focus on:

- Diversified & Resilient Economy;
- Natural Environment;
- Vibrant Culture & Healthy Community; and
- Transparent, Accountable and Progressive Leadership.

Each theme encompasses Council's intended outcomes with the success measures detailed along with all other major activities Council intends to achieve throughout the 5-year delivery program from 2025-30.

For each activity, the Operational Plan includes:

- A reference number for tracking and reporting purposes;
- A clear statement of Council's role (e.g. Provider, Regulator, Facilitator, Advocate);
- Defined performance measures and corresponding targets; and
- The scheduled year(s) for delivery.

This structure provides transparency around Council's strategic goals, clearly outlining how progress will be measured and when outcomes are anticipated.

DIVERSIFIED & RESILIENT ECONOMY

Supports a diversified and resilient economy that promotes business innovation, drives sustainable growth and creates jobs.

1.1 Promote, and value diverse business, industry, and employment												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
1.1.1	Gross Regional Product (GRP) growth	Facilitator	Measures the total value of all final goods and services produced in the local economy	Maintain or improve from baseline	2022-23 \$1.86 billion, +5.7% increase (change from previous year)	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
1.1.2	Progress actions identified in the Livingstone 2030 Blueprint for Growth: <ul style="list-style-type: none">Partner with industry bodies to identify workforce needsDevelop targeted marketing materials to promote tourism, liveability, and investment opportunitiesEstablish a structured and efficient customer relationship management systemAdvocate for local business development and improvement	Provider	100% of actions identified for 2025-26 completed	100%	100%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
1.1.3	Completion of Stage 4 of the Gateway Business and Industry Park	Provider	Project completed in 2025-26 within allocated budget and timeframe	100%				✓				
1.1.4	Gateway Business and Industry Park - Sale of Commercial Land	Provider	Development delivers a positive return on investment on capital development	>10% margin					✓			
1.1.5	Capricorn Coast Homemaker 2 - Sale of Commercial Land	Provider	Contract negotiations for Capricorn Homemaker 2 site	25% of contract conditions completed		Contract negotiations for Capricorn Homemaker 2 site completed		✓	✓			
1.1.6	Development Incentives and Support Strategy focused on attracting future growth industries to establish within the priority infrastructure area (PIA)	Provider Regulator Facilitator Advocate	Number of applications utilising incentives and support	Development Incentives Support Strategy completed				✓				
1.1.7	Provide procurement opportunities which support local suppliers and businesses	Provider	Percentage of procurement spend with local business	30%	29%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓

1.2 Optimise visitation and tourism opportunities												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
1.2.1	Visitor growth	Facilitator	Measures the % change in the number of visitors to the Capricorn Coast and Rockhampton region	Maintain or improve from baseline	833,000 + 0.8% increase (annual change from June 2023)	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
1.2.2	Activities and performance measures as described in the Capricorn Enterprise Partnership Agreement 2022-26 are delivered	Facilitator	Capricorn Enterprise 6 monthly KPI report	100% of performance measures reached				✓				
1.2.3	Capricorn Enterprise Partnership Agreement 2026-30 completed	Facilitator	New agreement 2026-30 completed	100%				✓				
1.2.4	Partner with Queensland Government to deliver Council led projects in the Great Keppel Island masterplan: <ul style="list-style-type: none">Sewerage Treatment Plant (STP) constructed by December 2025; andArrivals Plaza constructed by June 2026	Provider	100% of Council led projects constructed within budget and timeframes	Great Keppel Island STP and Arrivals Plaza constructed				✓				

1.3 Promote the Livingstone Shire as a welcoming and desirable location for commerce, tourism, and lifestyle												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
1.3.1	Growth in employment	Facilitator	Measures the change (%) of the employed labour force	Maintain or improve from baseline	Census 2021 – 95.7% +3.6% from Census 2016	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
1.3.2	Business Growth	Facilitator	Measures the change (%) in the number of GST registered businesses	Maintain or improve from baseline	Increase by 6.52% from previous year	To be documented/ established in 2025–26	To be documented/ established in 2025–26	✓	✓	✓	✓	✓
1.3.3	Population Growth Ratio	Facilitator	Measures the change in population growth	Maintain or improve from baseline	2.17% from 2023-24 Current Year Financial Sustainability Statement	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
1.3.4	Create an Investment Attraction Video and marketing collateral	Provider Advocate	Project completed within allocated budget and timeframe	100%				✓				
1.3.5	Create a Five year Welcome and Destination signage program	Provider	Strategy completed within allocated budget and timeframe	100%				✓				

NATURAL ENVIRONMENT

Promote, protect and sustainably manage the natural beauty, landscapes and resources of the region for future generations.

2.1 Encourage community and business to adopt sustainable practices												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
2.1.1	Reduce carbon emissions	Provider	Measures the reduction in carbon emissions	Reduction from baseline	27,346 t CO2-e/year	Reduction from baseline	Reduce by 30%	✓	✓	✓	✓	✓
2.1.2	Document and establish a measurement system to enable frequent reporting on carbon emissions	Provider	Measurement system implemented	Baseline to be established				✓				
2.1.3	Maintain community volunteer programs and external partnerships	Provider	Volunteer numbers and hours worked in identified sites	Maintain baseline	115 Volunteers (35,810 hours)	Maintain baseline	Maintain baseline	✓	✓	✓	✓	✓
2.1.4	Actions identified in the Livingstone Reef Guardian Action Plan completed: <ul style="list-style-type: none">• Our Living Coast Restoration: Bangalee and Todd Avenue Project;• Oxford Road Water Quality and Habitat Restoration Project; and• Yeppoon Solar Retrofit Project	Provider	Actions identified for 2025-26 completed	100% of actions identified for 2025-26 completed	100% of actions identified for 2025-26 completed	100% of actions identified for 2026-27 completed	100% of actions identified completed	✓	✓	✓	✓	✓
2.1.5	Deliver events or clean-up projects that target sustainable practices and pollution control e.g. sediment and erosion control, rubbish clean ups	Provider	Conduct post-event/project surveys to measure satisfaction levels of participants	75% satisfaction		80% satisfaction	85% satisfaction	✓	✓	✓	✓	✓
2.1.6	Establishing an urban flying fox roost monitoring program across four roosts	Provider	Monthly monitoring of roosts	12 inspections across 4 roosts		12 inspections across 4 roosts	12 inspections across 4 roosts	✓	✓	✓	✓	✓

2.2 Value and protect Livingstone’s pristine natural environment through robust planning and policies												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
2.2.1	Coastline preservation	Facilitator	Reduction in the risk assessment ratings for the special places and infrastructure exposed to coastal hazard impacts	Establish baseline	To be documented/ established in 2025–26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
2.2.2	Document and establish a measurement system to enable frequent reporting on coastline preservation activities	Provider	Measurement system established and implemented	100%				✓				
2.2.3	Development of Site Management Plans for Emu Park Main Beach, Muskies Beach, and Cooee Bay Main Beach	Provider	Two Site Management plans created	100%		One Site Management plan to be created		✓	✓			
2.2.4	Development of Site Management Plans for Bangalee and Todd Avenue foreshores	Provider	Site Management plans to be created in 2026-27			100%			✓			
2.2.5	Development of Site Management Plans for Kinka, Zilzie and Lammermoor beaches	Provider	Site Management plans to be created in 2027-28							✓		
2.2.6	Actions identified in the Biodiversity Strategy completed i.e. Deliver bi-annual Sustainable Livingstone Expo and develop and implement erosion and sediment control initiative	Provider	Actions identified for 2025-26 implemented within identified timeframes and budget	100%	2 actions completed	Actions identified implemented within timeframes and budget	Actions identified implemented within timeframes and budget	✓	✓	✓	✓	✓

Operational Plan 2025 - 2026

2.3 Improve resource recovery through innovative solutions for a circular economy												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
2.3.1	Resource recovery and reuse	Provider	Measures the percentage of collected waste materials that are recycled, reused or repurposed	66%	64%	68%	75%	✓	✓	✓	✓	✓
2.3.2	Complete a mid-term review of the Management of Resource Recovery and Waste 2030 Strategy	Provider	Strategy reviewed and updated document presented to Council for adoption	100%				✓				

2.4 Provide reliable and sustainable water services, ensuring high-quality water supply and effective wastewater treatment												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
2.4.1	Water quality	Provider	Zero reports of e-coli	0	0	0	0	✓	✓	✓	✓	✓

VIBRANT CULTURE & HEALTHY COMMUNITY

Fostering a vibrant and healthy community that is safe, connected and enhances the wellbeing of its members while supporting high quality life.

3.1 Deliver strategic land use, infrastructure planning and urban design activities that support growth, liveability, and sustainability												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
3.1.1	Residential Growth Management	Facilitator	Measures the percentage of new residential lots approved within the Priority Infrastructure Areas	Target established	To be documented/ established in 2025–26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.1.2	Undertake a review of the current Planning Scheme and implement necessary changes to ensure long term prosperity within the region	Provider	Project to be completed by December 2028	25% of project to be completed	N/A	50% of project to be completed		✓	✓	✓		
3.1.3	Masterplanning for new showgrounds/event space completed	Provider	Project to be completed in 2027-28							✓		
3.1.4	Concept Design of Council civic centre and library	Advocate	Project to be completed in 2027-28							✓		
3.1.5	East-West Connector Feasibility Study/Business Case completed	Provider	Feasibility/Business Case completed within allocated budget and timeframe	100%				✓				
3.1.6	Northern Corridor Structure Planning and service options feasibility study	Provider	Structure planning and feasibility study completed	Assessment of options completed and next steps determined				✓				
3.1.7	Develop design guidelines to support the Yeppoon town revitalisation	Provider	Guidelines developed and adopted	100%				✓				
3.1.8	Placemaking and Urban Design Program - Street Tree Strategy and Parkscaping	Provider	Develop a street tree strategy	100%				✓				
3.1.9	Deliver Destination and Welcome Signage as per Placemaking and Urban Design Program	Provider	2 signs installed	100%				✓				
3.1.10	Placemaking and Urban Design Program - purchase, deliver, install and promote public Christmas decorations	Provider	Project completed within allocated budget and timeframe	100%				✓				
3.1.11	Undertake planning scheme amendments to reflect zone and mapping changes	Provider	Project completed within allocated budget and timeframe	100%				✓				
3.1.12	Undertake review and amendment of: <ul style="list-style-type: none">• Capricorn Municipal Development Guidelines;• Livingstone Planning Scheme;• Local Government Infrastructure Plan; and• Adopted Infrastructure Charges Resolution	Provider	Report adopted by Council	100%				✓				

3.2 Create vibrant community spaces to encourage community activation												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
3.2.1	Event and activity participation	Facilitator	Measures the participation in events and activities funded, supported, or delivered by Council	Target established	To be established in 2025–26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.2.2	Document and establish a measurement system to enable frequent reporting on event and activity participation	Provider	Measurement system established and implemented	100%				✓				
3.2.3	Conduct a service level review for parks mowing and roadside slashing	Provider	Report presented to Council by December 2025	100%				✓				

Operational Plan 2025 - 2026

3.3 Provide diverse and inclusive cultural, sporting and recreation opportunities to encourage community participation and that contribute to wellbeing												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
3.3.1	Community facilities visitation	Facilitator	Measures the number of visitation across the network of Council-owned community facilities	Target established	To be documented/ established in 2025–26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.3.2	Document and establish a measurement system to enable frequent reporting on specific community facilities	Provider	Measurement system established and implemented	100%				✓				
3.3.3	Evaluate accessibility of Council buildings and public spaces. Engage an Accessibility consultant to evaluate accessibility performance of Council buildings and public spaces	Provider	Project completed within allocated budget and timeframe	100%				✓				

3.4 Deliver well planned, efficient, safe and sustainable transport network												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
3.4.1	Increase in the road network	Provider	Kilometres of new roads	1,390km as at 30 June 2026	1,382km as at 30 June 2024	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.4.2	Accessibility to the active transport network	Provider	Measures the kilometres of new cycleways, pathways and footpaths constructed each year	110km as at 30 June 2026	108km as at 30 June 2024	Improve from baseline	Improve from baseline	✓	✓	✓	✓	✓

3.5 Enhance community health and wellbeing, safety, and natural disaster resilience												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
3.5.1	Perception of Safety	Facilitator	Measures the percentage of people who feel safe in the neighbourhood during the day	Target established	To be documented/ established in 2025-26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.5.2	Socio-Economic Index for Area (SEIFA)	Facilitator	Measures the relative level of socio-economic disadvantage and/or advantage based on a range of Census characteristics	Maintain or improve from baseline	2021 Index: 1005	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
3.5.3	Develop a Bushfire Mitigation strategy for the whole of Shire	Provider	Adoption by Council	30 June 2026				✓				
3.5.4	Develop an Animal Management Strategy	Provider	Adoption by Council	50% of strategy completed				✓	✓			

TRANSPARENT, ACCOUNTABLE AND PROGRESSIVE LEADERSHIP

Providing transparent and accountable leadership in local government.

4.1 Ensure communities are engaged, heard and informed												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.1.1	Document and establish a measurement system to enable frequent reporting on the number of interactions with Council media and communication items published	Provider	Number of interactions and items published	Establish Baseline		Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓		
4.1.2	Develop an understanding of community sentiment around environmental, social, and economic factors to ensure informed Council decision-making based on community feedback	Facilitator	Conduct Community Views Survey	Establish Baseline		Improve from baseline	Improve from baseline	✓	✓	✓	✓	✓
4.1.3	Monitor satisfaction levels of attendees at Local Industry Forums in Council procurement process to optimise local spend for economic benefit	Facilitator	Conduct post-event survey to measure satisfaction level of attendees	70% satisfaction		80% satisfaction	90% satisfaction	✓	✓	✓	✓	✓

4.2 Advocate and collaborate with state and federal governments in the best interest of the community												
Reference	5 Year Delivery Program 2025-2030	Council’s Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.2.1	In collaboration with the Central to Defence Working Group develop a business case to attract Defence Industry to establish in Central Queensland	Advocate	Defence Industry Attraction Business Case completed	100%				✓				
4.2.2	Partner with State Government and Rockhampton Regional Council to deliver a northern corridor structure plan	Provider	Structure plan complete and embedded into the Planning Scheme	50%		100%		✓	✓			
4.2.3	Review advocacy priority projects documentation	Provider	Advocacy document reviewed and updated annually and adopted by Council	100% reviewed and updated		100% reviewed and updated	100% reviewed and updated	✓	✓	✓	✓	✓

4.3 Be responsive, trusted and provide positive customer experiences												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.3.1	Customer experience	Provider	Measure how customers rate their experience with Council	Establish Baseline	To be documented/ established in 2025-26	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.3.2	Establish an approach to document a measurement system to enable frequent reporting on customer experience	Provider	Approach endorsed by Council	100%				✓				
4.3.3	Improve customer experiences through closing out customer service requests on time (Organisational KPI)	Provider	Customer service request (CSR) close out rate	90%	81.18%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓

Operational Plan 2025 - 2026

4.4 Harness technology to enhance responsiveness to the changing nature of work and the needs of the community												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.4.1	Improve rate payment optimisation platforms by transitioning to a customer led experience	Provider	Reduction in the number of manual applications for direct debit	10% reduction from baseline	476	15% reduction from baseline		✓	✓			
4.4.2	Progress Information Services Project portfolio - Finance One upgraded to CiA SAAS platform	Provider	Project completed within allocated budget and timeframe	100%				✓				
4.4.3	Progress Information Services Project portfolio - Conquest uplifts advanced within agreed timelines	Provider	Project completed within allocated budget and timeframe	100%				✓				
4.4.4	Upgrade CRM User Interface to Pathway UX	Provider	Project completed within allocated budget and timeframe	100%				✓				
4.4.5	Develop a longer term digital strategy	Provider	Strategy developed and delivered to ELT	100%				✓				
4.4.6	Design the optimal data management, integration and visualisation architecture for LSC	Provider	Design to be completed by 2026-27	50%		50%		✓	✓			
4.4.7	Continue strengthening our Cyber Security posture	Provider	Ensuring alignment with the best practice and industry advice	80%	80%	Asset renewal for Firewall and ASD Essential 8	Maintain baseline	✓	✓	✓	✓	✓
4.4.8	Increase public use of online services	Facilitator	Increase of 10% of customers using digital channels	Establish Baseline				✓	✓	✓	✓	✓

4.5 Sustainably manage finances, assets and resources through strong governance												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.5.1	Financial sustainability	Facilitator	Measures the level of financial sustainability risk	Maintain or improve from baseline	Five (5) out of six (6) measures are within the target risk tolerance	Maintain or improve from baseline	Each financial sustainability measure within the relative target risk tolerance	✓	✓	✓	✓	✓
4.5.2	Contribute to driving a performance culture through achievement of Operational Plan targets (Organisational KPI)	Provider	Operational Plan targets achieved	90%	80%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.5.3	Contribute to driving a performance culture through achievement of Capital Works targets (Organisational KPI)	Provider	Capital delivery (Actual spend vs Original Adopted Budget)	90%	29%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.5.4	Deliver cost effective services within approved operating budget (Organisational KPI)	Provider	Expenditure of Operational budgets are managed to within +/- 5%	Maintain or improve from baseline	95%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.5.5	Improve alignment of Council adopted strategies and plans with the Community Plan 2030 - "Golden Thread Project"	Provider	Number of existing strategies and plans reviewed	20%	Number of adopted strategies/plans for review to be documented/ established in 2025–26	50%	100%	✓	✓	✓	✓	✓
4.5.6	Timely collection of levied rates and charges	Provider	Outstanding rates at the end of each quarter (excluding prepayments)	<5%	4.04%	<5%	<5%	✓	✓	✓	✓	✓
4.5.7	Strengthening governance and control systems through the establishment of an efficient and effective internal audit function	Provider	Completion of high and medium risk actions within timeframes	80%	65%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.5.8	Maintain currency of adopted Policy documents	Provider	Council statutory and community policies are current and reviewed within stated timeframes	>90%	>90%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.5.9	Undertake rating structure review	Provider	Report and presentation to Council	Q2 Dec 2025				✓				

Operational Plan 2025 - 2026

4.6 Foster a safe, inclusive, capable, and empowered workforce committed to delivering their best												
Reference	5 Year Delivery Program 2025-2030	Council's Role	Performance Measure	Performance Measure Target				Delivery Year				
				2025-26	Baseline	Interim (2026-27)	2030	1	2	3	4	5
4.6.1	Employee Turnover (excluding retirements and temporary engagements)	Provider	Percentage of employees leaving Council within a certain period of time	12.5%	10.98%	Maintain or improve from baseline	Improve from baseline	✓	✓	✓	✓	✓
4.6.2	Increase employee attendance (Organisational KPI)	Provider	Annualised attendance	95%	94.80%	Maintain or improve from baseline	Maintain or improve from baseline	✓	✓	✓	✓	✓
4.6.3	Drive employee engagement through demonstrating effective leadership, engagement and collaboration (Organisational KPI)	Provider	Increase average organisational culture score	58.5%	53.5%	Maintain or improve from baseline	Improve from baseline	✓	✓	✓	✓	✓
4.6.4	Proactively contribute to the safety, health and wellbeing of our people (Organisational KPI)	Provider	Reduction in Lost Time Injury Frequency Rate	<12.0	26.07	Maintain or improve from baseline	Improve from baseline	✓	✓	✓	✓	✓
4.6.5	Zero improvement or prohibition notices issued by WorkSafe Qld	Provider	Zero improvement notices	0	6	Maintain baseline	Maintain baseline	✓	✓	✓	✓	✓
4.6.6	Local Government Workcare (LGW) external audit findings implemented	Provider	100% of actions identified for delivery year completed	100%	100%	Maintain baseline		✓	✓	✓		
4.6.7	Work Health and Safety Strategy actions implemented	Provider	100% of actions identified for delivery year completed	100%	100%	Maintain baseline		✓	✓			
4.6.8	Research, scope and identify a fit for purpose Learning Management System	Provider	Project to be delivered in 2028-29				Project delivered within budget and timeframe				✓	
4.6.9	Transitioning organisation to an online performance appraisal system	Provider	Performance appraisal system successfully implemented	100%				✓				
4.6.10	Individual performance plans in place for eligible employees	Provider	75% of eligible employees have a performance plan	75%	78%	Maintain or improve from baseline	Improve from baseline	✓	✓	✓	✓	✓
4.6.11	Develop Workforce Plan (2025-30) to align with Community Plan	Provider	Workforce Plan 2025-2030 developed and approved	100%				✓				
4.6.12	Enterprise bargaining negotiations (x3 agreements)	Facilitator	New certified agreement in effect (certified) by 30.09.2025	30-Sep-25				✓				

12.2 REVENUE POLICY 2025-26**File No:** fa10590, FM12.5.1**Attachments:** 1. [Revenue Policy](#)**Responsible Officer:** Nicole Carr - Support Services Officer
Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

Councils 2025-26 Revenue Policy has been reviewed and is now presented to Council for adoption.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 193(3) of the *Local Government Regulation 2012*, Council adopt the 2025-26 Revenue Policy as contained in Attachment One (1).

BACKGROUND

The purpose of the Revenue Policy is to identify Councils strategic vision and attitude regarding raising revenue for the 2025-26 Financial Year.

The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

COMMENTARY

The Revenue Policy is used in developing Councils Budget for the financial period from 1 July 2025 to 30 June 2026. The Policy sets out the principles used by Council in the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, recovery of unpaid amounts of rates and charges and cost recovery principles.

The Policy is prepared in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012*.

Council in preparing the Revenue Policy for 2025-26, has considered the Revenue Policy better practice template and the [Guideline on Equity and Fairness in Rating for Queensland Local Governments](#), developed by the Queensland Government. The purpose of this guideline is to set out principles to assist Council in implementing fair and equitable rating systems while ensuring flexibility for raising sufficient own source revenue. The guideline is intended to promote best practice, and identifies the following principles (the 'Principles'):

- Equity for like properties
- User pays
- Meaningful contribution
- Predictability
- Fairness

PREVIOUS DECISIONS

The previous Revenue Policy was adopted on the 23 July 2024 in conjunction with the 2024-25 Budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the policy.

BUDGET IMPLICATIONS

The Revenue Policy applies to revenue raised by rates, utility charges, and fees and charges.

LEGISLATIVE CONTEXT

This Policy is presented in accordance with section 104(5)(c) of the *Local Government Act 2009* and part 4, section 193 of the *Local Government Regulation 2012* and required to be adopted annually and adopted to allow an annual budget to be adopted that is consistent with the policy.

LEGAL IMPLICATIONS

No legal implications are foreseen.

STAFFING IMPLICATIONS

There are no staffing implications related to this report.

RISK ASSESSMENT

In June 2019 Council had the policy reviewed externally, since this time there have been no material changes and the principles have remained consistent.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

This Policy sets out Council's strategic vision and attitude in relation to raising revenue. In addition to this Policy, there are a range of administrative policies and arrangements that make up the total Council response to revenue management.

12.2 - REVENUE POLICY 2025-26

Revenue Policy

Meeting Date: 9 June 2025

Attachment No: 1



REVENUE POLICY (STATUTORY POLICY)

1. Scope

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges.

This policy applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges for Council.

2. Purpose

The purpose of this Policy is to:

- a) identify the principles that Council intends to apply during the 2025-26 financial year in determining the:
 - making and levy of rates and charges;
 - exercising of its powers to grant rebates and concessions for rates and charges;
 - recovery of unpaid amounts of rates and charges; and
 - cost recovery.
- b) state the purpose for concessions that Council intends to grant; and
- c) state the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Revenue Statement

Debt Recovery Policy

[Guideline on equity and fairness in rating for Queensland local governments](#) – State Development, Infrastructure, Local Government and Planning

4. Definitions

All definitions are in accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*.

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer A person appointed under section 194 of the <i>Local Government Act 2009</i> , including a person acting in that position.
Council	Livingstone Shire Council.

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5. Policy Statement

The *Local Government Act 2009* requires each local government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year. This policy must be reviewed annually and in sufficient time to allow an annual budget to be adopted that is consistent with the policy. Accordingly, the principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement.

Council makes decisions about levying rates and charges consistently with the [Local Government Principles](#):

- a) Transparent and effective processes, and decision-making in the public interest;
- b) Sustainable development and management of assets and infrastructure, and delivery of effective services;
- c) Democratic representation, social inclusion and meaningful community engagement
- d) Good governance of, and by, local government; and
- e) Ethical and legal behaviour of Councillors and local government employees.

Council also makes decisions about levying rates and charges in accordance with the principles contained within the Queensland Government's [Guideline on equity and fairness in rating for Queensland local governments](#):

- a) Equity and fairness;
- b) Equity for like properties;
- c) User pays;
- d) Meaningful contribution;
- e) Predictability; and
- f) Fairness.

Council will apply these principles when:

- a) Making and levying rates and charges;
- b) Recovering rates and charges;
- c) Granting and administering rates and charges concessions;
- d) Charging for local government services and facilities;
- e) Charging for business activities (subject to the National Competition Policy); and
- f) Funding Council infrastructure.

5.1. Principles Used for the Making and Levying of Rates and Charges

When levying rates and charges the Council will seek to achieve financial sustainability while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council will have regard to the Principles by:

- a) operating a rating system whereby land is assigned into rate categories developed by Council for differential rating purposes by having regard to such factors but not limited to, actual and potential demands placed on Council, location and use of land, the unimproved and site value of land and the land's capacity to generate revenue (*Equity*);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost-of-service delivery (*User pays*);
- c) National Competition Policy legislation where applicable (*User pays*);
- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (*Meaningful contribution*);

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- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (*Meaningful contribution*);
- f) taking into account the timing of the levy of rates with the financial cycle of local economic activity, in order to assist the smooth running of the local economy (*Predictability*);
- g) benchmarking any variations in rates and charges from year to year against the general price movements that occur in other sectors of the community as measured by indexes such as the construction Producer Price Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components.
While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council is able to continue to provide services to the community at a level consistent with the growth and development of the area (*Predictability*);
- h) having in place a rating regime that is simple and efficient to administer (*Fairness*); and
- i) making it clear what are the responsibilities (Council and ratepayers) in relation to the rating process (*Fairness*).

5.2. Principles used for Recovering Overdue Rates and Charges

Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12 of the *Local Government Regulation 2012*, to reduce the overall rate burden for ratepayers. It will have regard to the Principles by:

- a) making clear the obligations of ratepayers, and the processes used by Council in assisting them to meet their financial obligations (*Fairness*);
- b) applying clarity and cost effectiveness in the processes used to recover outstanding rates and charges (*User Pays*);
- c) considering the capacity to pay in determining appropriate payment plans for different sectors of the community (*Fairness*);
- d) respecting the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances (*Equity*); and
- e) demonstrating flexibility when responding where necessary to changes in the local economy (*Fairness*).

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

5.3. Principles Used for Granting Rebates and Concession for Rates and Charges

In considering the application of concessions, Council will have regard to the Principles by:

- a) applying the same treatment for ratepayers with similar circumstances (*Equity*);
- b) maintaining a connection to the different levels of capacity to pay within the local community (*Equity*);
- c) being aware and responsive to community expectations of what activities should attract assistance (*Meaningful Contribution*);
- d) making clear the requirements necessary to receive and/or retain concessions (*Predictability*); and
- e) being flexible by responding, where necessary, to local economic issues (*Fairness*).

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the Queensland Government.

5.4. Principles used for the Setting of Cost-Recovery Fees

Council considers that in almost all instances it is appropriate and in the community interest to apply full cost recovery to its water, sewerage, and waste activities, which includes obtaining a return on capital for assets used in the delivery of these services. In accordance with section 97 of the *Local Government Act 2009*, cost-recovery fees will also be set for other services and activities for which Council believes it is appropriate.

A return on capital will only be charged where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*. By imposing charges that accurately reflect the full cost of the provision of services, the Council will promote efficiency in both provision and use of the services.

Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental, and other corporate goals.

This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the 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.

Council may choose to subsidise the charges from other sources (e.g. general rate revenue) when the Council believes that is in the community interest.

Section 262(3)(c) of the *Local Government Act 2009* empowers Council to charge for a service or facility it supplies, other than a service for which a cost-recovery fee may be fixed.

Council imposes such a charge, where it is prepared to provide a (commercial) service to a party that can choose to avail itself of the service. The nature, level and standard of the service is considered by the Council when setting the charges. Council may set the charge with the aim of generating revenue.

The user pays principle is considered where Council provides the service in competition with private enterprise.

5.5. Principles used for the Funding of New Development

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*. Under section 113 of the *Planning Act 2016* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the *Planning Regulation 2017* states the maximum amount for each charge.

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support their development. Specific charges are detailed in the policies supporting Council's Planning Scheme and in Council's Adopted Infrastructure Charges Resolution (AICR).

These charges are intended to be based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward physical and social infrastructure projects to accommodate the development. Where this occurs, Council expects developers to meet

sufficient costs so that the availability of facilities is not adversely affected, and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

5.6. Delegation of Authority

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

5.6.2. Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the Chief Financial Officer.

6. Changes to this Policy

This policy is to be reviewed at intervals of no more than one year as per section 193 of the *Local Government Regulations 2012*.

7. Repeals/Amendments

This Policy repeals the Livingstone Shire Council policy titled 'Revenue Policy (v13.0)'.

Version	Date	Action
1.0	14/01/2014	Adopted
2.0	22/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	03/07/2018	Amended Policy Adopted
7.0	24/07/2018	Amended Policy Adopted
7.1	02/10/2018	Administrative Amendments – reflect organisational restructure
8.0	04/06/2019	Amended Policy Adopted
9.0	28/07/2020	Amended Policy Adopted
10.0	29/06/2021	Amended Policy Adopted
11.0	26/07/2022	Amended Policy Adopted
12.0	13/06/2023	Amended Policy Adopted
13.0	23/07/2024	Amended Policy Adopted
13.1	DRAFT	

TERRY DODDS PSM
CHIEF EXECUTIVE OFFICER

Revenue Policy

Adopted/Approved: Draft
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Business Unit: Finance and Governance

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12.3 REVENUE STATEMENT 2025-26**File No:** fa10590, FM12.5.1**Attachments:** 1. Revenue Statement 2025-26 [↓](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of the Revenue Statement 2025-26 in accordance with Section 169(2)(b) of the Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

THAT Pursuant to Section 104(5) of the *Local Government Act 2009* and 172 of the *Local Government Regulation 2012*, Council adopts the Revenue Statement 1 July 2025 – 30 June 2026.

BACKGROUND

Council applies the principles outlined in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts. The Revenue Policy sets out the strategic intent to guide the development of the rating strategy, as contained within the Revenue Statement.

The Revenue Statement is a key statutory document of Council and is required to be adopted as part of the annual budget. The Revenue Statement is reviewed each year as part of the budget development process to ensure alignment with Council's strategic and financial objectives. Amendments to the document reflect Council's intentions for the levying of rates and charges in the upcoming financial year.

In accordance with Section 169(2)(b) of the *Local Government Regulation 2012*, Council's Budget for each financial year must include the adoption of a Revenue Statement. The Livingstone Shire Council's Revenue Statement for 2025-26 has been extensively reviewed and developed to outline:

- The rates and charges that will be levied in the 2025-26 financial year;
- The differential general rating categories to be applied;
- Descriptions of each rating category;
- Special rates and charges to be levied;
- Concessions that will be granted for rates and charges;
- Criteria for cost-recovery fees; and
- Criteria used to determine charges related to business activities.

COMMENTARY

In conjunction with the Budget preparation, Council has undertaken an extensive review of the Revenue Statement for the 2025-26 financial year. The Revenue Statement incorporates the principles and vision of the Revenue Policy and has been reviewed by both Council officers and the external legal firm, King and Company, to ensure that all legislative references are correct and that the document meets regulatory requirements.

The Revenue Statement presented is the result of several months of in-depth rating and utility charge methodology workshops undertaken by Council. Council officers have dedicated significant time reviewing the Shire properties, land use, economic diversity, and providing various revenue models for consideration in preparation and support of the 2025-26 Budget.

At the budget meeting, in addition to adopting the revenue statement, Council must pass several resolutions separate from each other, which are otherwise contained within the Revenue Statement.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council revenue officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the attached policy. The policy is reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

PREVIOUS DECISIONS

The previous Revenue Statement titled "Revenue Statement 1 July 2024 – 30 June 2025" was adopted by Council on the 23 July 2024 in conjunction with the 2023-24 Budget.

BUDGET IMPLICATIONS

Rates and charges are the largest source of revenue for Council. The adoption of the Revenue Statement 1 July 2025 to 30 June 2026 ensures that Council can rate in accordance with the proposed 2025-26 Budget.

Rates and Charges (net of discounts & remissions) applicable under the Revenue Statement contribute \$99.421 million, or 81% of the budgeted revenue identified in the 2025-26 Budget.

Changes in future rate increases or natural growth estimates will impact the amount of rates revenue generated and will affect Council's long-term sustainability unless there are corresponding reductions in costs or increases in other revenues.

The Revenue Statements also sets out the principles for fees & charges which generate \$6.629 million (5%) of Council's operating revenue streams.

LEGISLATIVE CONTEXT

Section 169(2)(b) of the *Local Government Regulation 2012*, identifies that Council's Budget must also include the Revenue Statement.

Section 172 of the *Local Government Regulation 2012* outlines the requirements of the Revenue Statement.

LEGAL IMPLICATIONS

The adoption of the Revenue Statement ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides the basis for the levying of rates and charges for the 2025-26 financial year.

Revenue Statement may only be adopted at the budget meeting for the year and once passed, it cannot be changed until the following year.

The Revenue Statement is consistent with Council's 2025-26 Revenue Policy.

STAFFING IMPLICATIONS

The Chief Executive Officer has been delegated the power to determine the category that each parcel of rateable land belongs. This delegation is exercised regarding the definitions contained within the Revenue Statement.

All other issues arising from this report will be dealt with in accordance with existing delegations.

RISK ASSESSMENT

The policy has been reviewed by King and Company Solicitors in June 2019, and again in February & May 2025 to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Livingstone Shire Council Revenue Statement for 2025–26 has been prepared in full compliance with Section 104(5) of the Local Government Act 2009 and Section 172 of the Local Government Regulation 2012. This document outlines the framework for levying rates and charges for the upcoming financial year and aligns with Council's strategic and financial objectives. The Revenue Statement, covering the period from 1 July 2025 to 30 June 2026, is now presented for formal adoption in support of the 2025–26 Budget.

12.3 - REVENUE STATEMENT 2025-26

Revenue Statement 2025-26

Meeting Date: 9 June 2025

Attachment No: 1



REVENUE STATEMENT

1 July 2025 – 30 June 2026

Livingstone Shire Council has prepared this Revenue Statement for its budget for the 2025-26 financial year in accordance with section 104(5) of the *Local Government Act 2009* and sections 169(2)(b) and 172 of the *Local Government Regulation 2012*.

1. Overview

This Revenue Statement has been developed to state and outline the measures that Council has adopted for raising revenue including:

- a) The rates and charges that will be levied in the 2025-26 financial year;
- b) The rating categories for rateable land in the Council's local government area;
- c) A description of each rating category;
- d) Special rates and charges that will be levied;
- e) Concessions that will be granted for rates and charges;
- f) The criteria used to decide the amount of cost-recovery fees;
- g) The criteria used to determine charges for business activities; and
- h) Whether Council has made a resolution limiting an increase of rates and charges.

Council intends to apply the principles set out in its Revenue Policy for the 2025-26 financial year for levying rates and charges, granting concessions, recovering overdue rates and charges and cost-recovery methods.

2. Applicability

This Revenue Statement applies to the financial period from 1 July 2025 to 30 June 2026 (the *2025 - 26 financial year*). It is approved in conjunction with the Budget as presented to Council.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted policies will be referred to within the Revenue Statement where appropriate.

3. Rates and Charges (s 94 *Local Government Act 2009*)

For the 2025-26 financial year, Council intends to levy the following types of rates and charges:

- a) Differential General Rates;
- b) Special Rates and Charges;
- c) Separate Charges; and
- d) Utility Charges for Water, Sewerage and Waste Management.

4. General Rates Rationale

Council must calculate rates for land by using the rateable value of the land. The valuer-general decides the value of land for the purposes of making and levying rates.

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Whilst the same (single) general rate could be levied on all rateable land, Council is aware there is considerable diversity in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for Council services and facilities.

Council has therefore decided to levy Differential General Rates for different rating categories of rateable land in its local government area, taking into account a range of criteria, including:

- a) The relative rateable value of lands and the general rates that would be payable if only a single general rate was levied;
- b) The use of the land as it relates to actual and potential demand for Council services;
- c) The location of the land as it relates to actual and potential demand for Council services; and
- d) The impact of rateable valuations on the level of general rates to be paid.

5. Differential General Rates – Categories and Descriptions (Chapter 4, Part 5, Division 1 *Local Government Regulation 2012*)

Council adopts Differential General Rating for the following reasons:

- a) Council is committed to spreading the general rates burden equitably;
- b) The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- c) Certain land uses and locations of lands require and/or impose greater demands on Council services, facilities and activities relative to other land uses and locations; and
- d) Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

For the purpose of making and levying Differential General Rates, Council has resolved to categorise all rateable land in its local government area into the rating categories specified below in Schedule 1.

Council delegates to the Chief Executive Officer the power to identify the rating category applicable to each parcel of rateable land. In undertaking this task, the Chief Executive Officer will be guided by the descriptions of each of the rating categories. Further in carrying out that task the Chief Executive Officer may have regard to the following matters:

- a) The primary land use codes (Identifiers) supplied by the Department of Resources and Mines, Manufacturing and Regional and Rural Development (the '*Department of Resources*') for each parcel of rateable land;
- b) The primary land use codes identified in Schedule 1 for each rating category, as the indicators of whether rateable land falls within a particular rating category (until otherwise decided or amended, those land use codes shall constitute the 'land use codes' for rating and charging purposes, see Attachment 1);
- c) Where a parcel of rateable land, by virtue of its attributes or use, may be included in more than one rating category, the land shall be included in the highest applicable rating category in terms of the amount that may be levied, unless the description of the rating category states otherwise (e.g. where the description of a rating category refers to a use '*in whole or part*');
- d) Where the use indicated by the land use code provided by the Department of Resources has been superseded or is incorrect, the property may be included in another rating category by reference to the actual attributes and use of the property; and the description of each of the rating categories decided by Council; and
- e) Subdivided land not yet developed, where the same person who subdivided the land is owner, shall have a primary Council land use code of 72 and will be placed into the general rating category in which they would normally be situated (prior to the discounted valuation – Site Value or Unimproved Value). The value of such will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

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The terms 'UV', 'Unimproved Valuation' 'SV' and 'Site Valuation' refer to the unimproved valuation and site valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

DIFFERENTIAL GENERAL RATING CATEGORIES 2025-26
SCHEDULE 1

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Low Impact Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes and the rateable valuation is \$565,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Mainland Commercial/ Low Impact Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes and the rateable valuation is greater than \$565,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor area >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L3	Heavy and Noxious Industry	Lands used or intended to be used, in whole or part, and whether predominantly or not, for: (a) an abattoir, (b) a meat processing facility; (c) any facility that processes by-products of an abattoir or a meat processing facility; (d) a fuel dump or storage facility; (e) an oil refinery, (f) a heavy or general industrial use, or	31, 35, 37

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No.	Category	Description	Identifiers (Land Use Codes)
		(g) any industrial activity which emanates offensive noise, odour and dust.	
L4	Island Commercial/Industrial	Lands on the islands where the dominant use or intended use is for commercial or light industrial purposes.	1,4,6,7,10 to 49 (excl. lands in any other category)
L5	Extractive >\$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of \$12,000 or less (including mining leases).	1, 4, 40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	60 to 63, 67 to 89 and 93 to 94 (excl. 72 or lands in any other category)
L6A	Beef Cattle Production 1	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is \$2,000,000 or less.	64 to 66
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$2,000,001 and \$5,000,000.	64 to 66
L6C	Beef Cattle Production 3	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$5,000,001 and \$10,000,000	64 to 66
L6D	Beef Cattle Production 4	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$10,000,000.	64 to 66

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No.	Category	Description	Identifiers (Land Use Codes)
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
L8	Major Tourism / Accommodation Facilities	All lands predominantly used, or intended to be used, for Accommodation – Tourist Facilities and the land: a) is used or intended for use commercially for that purpose; b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity for greater than 100 rooms/units.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$210,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$210,001 and \$420,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$420,001 and \$915,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use is a single residential dwelling and the land has a rateable valuation of more than \$915,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$210,000 or less: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72, and 94
L16	Large Residential 2	Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$210,001 and \$420,000: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ²	1,2,4,5,6,72 and 94

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No.	Category	Description	Identifiers (Land Use Codes)
		or greater (excl. lands in any other category).	
L17	Large Residential 3	Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$420,001 and \$915,000: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential Dwellings only	Lands where the dominant use is a single residential dwelling, with a rateable valuation more than \$915,000: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	2, 5 and 6
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; d) having a rateable valuation of \$255,000 or less; and e) not otherwise included in another rating category.	3,2,5,6
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);	3,2,5,6

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No.	Category	Description	Identifiers (Land Use Codes)
		<ul style="list-style-type: none"> c) used or intended to be used predominantly for residential purposes; d) having a rateable valuation of greater than \$255,000; and e) not otherwise included in another rating category. 	
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3

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No.	Category	Description	Identifiers (Land Use Codes)
L21D	Multi Residential Non-Strata Residential 50- 99 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21E	Multi Residential Non-Strata Residential 100- 149 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21F	Multi Residential Non-Strata Residential 150- 199 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L21G	Multi Residential Non-Strata Residential 200- 249 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);	3

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No.	Category	Description	Identifiers (Land Use Codes)
		c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	
L21H	Multi Residential Non-Strata Residential >250 Dwellings	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category.	3
L22	Strata Commercial/ Industrial	Lands that are part of a community title scheme, used or intended to be used predominantly for commercial (including retail) or industrial purposes.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of 500m ² or less.	8 or 9
L24	Vacant Land >\$915,000	Vacant land with a rateable valuation greater than \$915,000.	1, 4, 72 and 94
L26	Special Uses	Lands on the mainland where the predominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	21, 50 – 59, 92, and 96 – 100
L27	Other	All other rateable land that does not fall within another category. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores. Excluding land included in rating category L28.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95
L29	Service Stations 1	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or	30

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No.	Category	Description	Identifiers (Land Use Codes)
		retail of petroleum products including gas; with a rateable valuation of \$750,000 or less.	
L29A	Service Stations 2	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; with a rateable valuation of greater than \$750,000.	30
L30	Power Generation 1 (0-100MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations)	90, 94
L30A	Power Generation 2 (101-200MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between 101 Megawatts and 200 Megawatts (excluding transformers / substations)	90, 94
L30B	Power Generation 3 (201MW+)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity greater than 200 Megawatts (excluding transformers / substations)	90, 94

5.1 Objections to Rate Category Classification

A landowner may object:

- Only to the rating category for land that is stated in a rate notice for the land; and
- Solely on the ground that the owner considers the land should belong to a different rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker. The approved objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: [Objection to Rate Category Classification](#).

The objection notice must:

- Be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Council;
- Be addressed to the Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703;
- Nominate the rating category in which the owner claims the land should have been included in the relevant rating period covered by the rate notice; and
- Specify all of the facts and circumstances on which the claim is based.

If the owner of rateable land properly objects to the rating category for the land, then on receipt of the objection, the Chief Executive Officer or delegated officer will within 60 days after the objection was made:

- Consider the objection; and

b) Decide to:

- change the rating category for the land ; or
- not allow the objection; and

c) Give written notice of the decision to the owner, stating the reasons for the decision.

If the owner of rateable land is not satisfied with that decision, the owner may appeal by filing an appeal notice in the Land Court registry, within 42 days after the day when the owner received notice of the decision.

The appeal notice must be in the form approved by the Land Court.

The owner must give a copy of the filed appeal notice to Council within 7 days after the appeal notice is filed in the Land Court registry.

Note:

- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

5.2 Differential General Rates and Minimum General Rates

For the 2025-26 financial year, the following Differential General Rates and Minimum General Rates will be levied on rateable land in each of the following rating categories:

GENERAL RATING CATEGORIES 2025-26 - SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9981	2,351
L1A	Mainland Commercial/Light Industry >\$565,000	2.0188	12,130
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.1822	5,730
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.2175	38,735
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	4.1222	279,281
L3	Heavy and Noxious Industry	3.7149	9,155
L4	Island Commercial / Industrial	2.1545	3,067
L5	Extractive >\$12,000	6.7913	9,256
L5A	Extractive <\$12,000	6.3804	4,511
L6	Other Rural	0.7511	2,130
L6A	Beef Cattle Production 1 <\$2,000,001	0.7654	2,130
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6759	19,488
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6961	35,499
L6D	Beef Cattle Production 4 >\$10,000,001	0.6855	77,087

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No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L7	Child Care	1.9981	2,351
L8	Major Tourism/Accommodation Facilities	2.1404	185,980
L9	Residential 1 <\$210,000	1.1804	1,387
L10	Residential 2 \$210,001 - \$420,000	0.9708	2,417
L11	Residential 3 \$420,001 - \$915,000	0.8495	3,895
L12	Residential 4 >\$915,001	0.7613	7,109
L15	Large Residential 1 <\$210,000	1.1527	1,574
L16	Large Residential 2 \$210,001 - \$420,000	0.8889	2,625
L17	Large Residential 3 \$420,001- \$915,000	0.8162	3,987
L18	Large Residential 4 >\$915,000	0.7380	7,317
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3933	2,080
L21.2	Multi Residential Non Strata <10 Dwellings >\$255,000	1.1456	3,626
L21A	Multi Residential Non Strata 10-14 Dwellings	1.4165	13,870
L21B	Multi Residential Non Strata 15-19 Dwellings	1.4756	20,805
L21C	Multi Residential Non Strata 20-49 Dwellings	1.5346	27,740
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5346	69,350
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5346	138,700
L21F	Multi Residential Non Strata 150-199 Dwellings	1.5346	208,050
L21G	Multi Residential Non Strata 200-249 Dwellings	1.5346	277,400
L21H	Multi Residential Non Strata ≥250 Dwellings	1.5346	346,750
L22	Strata Commercial/Industrial	2.4069	2,351
L23	Strata Residential >500m ²	1.3575	2,417
L23A	Strata Residential <500m ²	1.4165	1,574
L24	Vacant land >\$915,000	2.3609	25,827
L26	Special uses	1.3635	5,493
L27	Other	2.0289	2,365
L28	Reservoir/pump site ≤\$10,000	0.7590	1,337
L29	Service Stations <\$750,000	2.1948	2,375

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No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
L29A	Service Stations >\$750,000	1.9555	12,078
L30	Power Generation 1 (0-100 Megawatts)	3.0558	18,202
L30A	Power Generation 2 (101-200 Megawatts)	5.9922	42,422
L30B	Power Generation 3 (>200 Megawatts)	8.9881	90,863

Note: Minimum General Rates will not apply to land to which Sections 49-51 of the *Land Valuation Act 2010* applies.

6. Limitation on Rate Increase (Chapter 4, Part 9, Division 3 *Local Government Regulation 2012*)

Council has determined that it is not appropriate to limit the increase in rates or charges and will not be making a resolution to limit the increases in rates and charges for the 2025-26 financial year.

7. Link with other Council Plans

Rates and charges have been set with Council's 5 Year Corporate Plan (Community Plan 2030), Long Term Asset Management Plan and Annual Operational Plan in mind. The alignment of these plans will ensure that Council is able to deliver the services at the level expected by the community and over the long-term Council will be better equipped to deliver on the aspirations of each of the communities in the region.

Council's 5 Year Corporate Plan (Community Plan 2030), Long Term Asset Management Plan, Annual Operational Plan and Budget are the mechanisms used to ensure that steps towards the delivery of the Long-Term Financial Forecast are being made.

It is Council's assessment that the rates and charges outlined in this Revenue Statement will generate revenue for Council that will deliver the Budget as set and the first steps towards the delivery of sustainable services as documented in the long-term financial forecast.

Commencing with the 2025-26 financial year budget, Council will ensure that the funds required for capital renewal and replacements is determined by reference to Council's Asset Management Plans and Asset Management System. Council utilises a system which determines that timing of asset renewal and replacement based on condition assessments and the life of each asset.

8. Operating Capacity

Council's current budget and long-term financial goal is to increase, where possible, the operating capability of Council. Council's position is to maintain a reasonable level of services across all activities and functions. Council plans to maintain, replace and upgrade infrastructure in line with the level of revenue raised and Council's asset management plans and systems.

Council policy is to:

- a) Replace plant and equipment in accordance with the Fleet Renewal Program;
- b) Maintain and upgrade the Regional Road Network;
- c) Improve and upgrade Water Supply infrastructure;
- d) Improve and upgrade Sewerage infrastructure;
- e) Maintain and upgrade other infrastructure; and
- f) Maintain and improve the current level of services to residents.

The maintenance, upgrading and improvements to services and infrastructure will be based on current revenue levels and in accordance with the current borrowing policy.

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8.1 Provisions

Council will endeavour to ensure cash funds are available to cover 100% of the current liability in respect of Long Service Leave and Annual Leave and the pro-rata portion of the non-current Long Service Leave Entitlements payable upon a person ceasing employment with Council.

8.2 Depreciation Policy

To comply with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council will fund depreciation so as to reduce significant financial outlays required to replace existing assets. In determining the extent of depreciation funding Council will consider the current needs of the Region.

It is Council's intention to fund major infrastructure depreciation where the replacement of the asset could not be easily undertaken with funds obtained on a year-by-year basis. In particular, this relates to water, sewerage and wastewater assets, and plant and machinery. In relation to other assets Council will attempt to undertake works that are either of a capital or preventative major maintenance nature to the equivalent level of depreciation to maintain the existing value of the asset. This particularly applies to roads and buildings.

8.3 Application of the Code of Competitive Conduct

Council will be adopting and applying the Code of Competitive Conduct to the Water and Sewerage Operations, Waste Operations, and Building Certification business activities during the 2025-26 financial year.

8.4 Business Activity Fees [Section 172(1)(d) of the Local Government Regulation 2012]

Council conducts the following business activities on a commercial basis, and the following fees are received for services conducted in these businesses:

Business Activity	Fees Received
Waste Management	<ul style="list-style-type: none"> • Disposal fees (landfill & transfer station) • Waste Cleansing rates.
Water, Sewerage and Wastewater	<ul style="list-style-type: none"> • Water charges: <ul style="list-style-type: none"> - availability fee (fixed cost component) - consumption fee • Private works including new connections and meters. • Sewerage / Wastewater charges - annual charge.

Depending on the commercial environment in which the business operates, Council has regard to the competitive neutrality principle and National Competition Policy and the following criteria in determining the amount of the above fees:

- Operating costs,
- Borrowing costs; and
- Return on capital.

9. Special Rates/Charges (s 94 Local Government Act 2009)

The charges are calculated on the estimated cost to Council of providing the service, facility or activity. Council will make and levy upon identified land pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, special charges to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities, where-

- a) The land or its occupiers: specially benefits from the service, facility or activity, or 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.

Revenue raised from these special rates and charges will only be used to fund the implementation program for the specific services, facilities or activities. A discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to these special rates and charges.

9.1 Rural Fire Services Levy

Pursuant to section 152ZD of the *Fire Services Act 1990*, section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council has decided to make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the tables below.

The overall plan for each special charge is as follows:

- a) The service, facility or activity for which the plan is made is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades.
- b) The rateable land to which the plan applies is identified in the special charge table in the defined benefit areas.
- c) The estimated time for implementing the overall plan is twelve (12) months ending 30 June 2026; however, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- d) The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$217,415.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier/owner of the land to be levied with the special charge specifically benefits from the service, facility or activity funded by the special charge because the rural fire brigades are charged with firefighting and fire prevention under the *Fire Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

KEPPEL GROUP

Rural Fire Brigade	Levy 2025-26	Rural Fire Brigade	Levy 2025-26
Adelaide Park	\$40	Kunwarara	-
Barmoya	\$40	Marlborough	-
Belmont	\$65	Maryvale	\$30
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25

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Cooberrie	\$10	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$20		

The rateable land to which the special charge will apply, is land within the areas separately described on a map titled 'Keppel Group' – these being:

'Rural Fire Brigade – Adelaide Park'	'Rural Fire Brigade – Kunwarara'
'Rural Fire Brigade – Barmoya'	'Rural Fire Brigade – Marlborough'
'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmoo'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'
'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

Note: Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

9.2 North West Emu Park Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of a reticulated sewerage service to North West Emu Park.

The overall plan for the North West Emu Park Sewerage Special Charge is as follows:

- The service, facility or activity for which the plan is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.
- The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area' (see Attachment 3).
- The estimated cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).
- The estimated time for carrying out the overall plan is (20) years commencing 1 July 2009.

The special charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan for the North West Emu Park Sewerage Special Charge for the 2025-26 financial year comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

The funds that have been raised per parcel to date:

2009-10	\$481.00	2017-18	\$478.00
2010-11	\$478.00	2018-19	\$478.00
2011-12	\$478.00	2019-20	\$478.00
2012-13	\$478.00	2020-21	\$478.00
2013-14	\$478.00	2021-22	\$478.00
2014-15	\$478.00	2022-23	\$478.00
2015-16	\$478.00	2023-24	\$478.00
2016-17	\$478.00	2024-25	\$478.00

With the implementation of the North West Emu Park Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$481 per parcel for the first year commencing 1 July 2009. The annual charge of \$478 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$1,839.50 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment of \$1,839.50 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding will be required to be paid at the time of lodging the application.

All parcels within the 'North West Emu Park Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Charge.

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9.3 Causeway Township Sewerage Benefited Area – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of reticulated sewerage to Causeway Township.

The overall plan for the Causeway Township Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works were completed during the financial year 2009-10, and there are no further works to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2).
- c) The estimated cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).
- d) The estimated time for carrying out the overall plan is twenty (20) years commencing 1 July 2009.

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

The funds that have been raised per parcel to date:

2009-10	\$235.50	2018-19	\$468.00
2010-11	\$468.00	2019-20	\$468.00
2011-12	\$468.00	2020-21	\$468.00
2012-13	\$468.00	2021-22	\$468.00
2013-14	\$468.00	2022-23	\$468.00
2014-15	\$468.00	2023-24	\$468.00
2015-16	\$468.00	2023-24	\$468.00
2016-17	\$468.00	2024-25	\$468.00
2017-18	\$468.00		

With the implementation of the Causeway Township Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$235.50 per parcel for the first year commencing 1 July 2009. The annual charge of \$468 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$2,142.06 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

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Provided that full lump-sum payment of \$2,142.06 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$2,142.06 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Causeway Township Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

9.4 Musklers Beach Revetment Wall – Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge for the provision of a Revetment Wall to protect the identified properties adjoining Musklers Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The overall plan for the Musklers Beach Revetment Wall Sewerage Special Charge is as follows:

- The service, facility or activity for which the plan is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.
- The rateable land to which the plan applies is every parcel of rateable land within the area separately described on a map titled 'Musklers Beach Revetment Wall Benefited Area' (see Attachment 4).
- The estimated cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).
- The estimated time for carrying out the overall plan is (15) years from 1 July 2016.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because the revetment wall construction to be funded by the special charge will provide an increased level of protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Musklers Beach revetment wall.

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Musklers Beach revetment wall from its own revenue sources.

With the implementation of the Musklers Beach revetment wall, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the construction costs of the Project.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall. The annual charge per property will be applied for the balance of the fifteen (15) years per parcel from 1 July 2016 on the basis of \$192.56 per l/m of property frontage.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council (value available upon request on a per property basis) by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment (value available upon request on a per property basis) is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the special charge levy for that future financial year, would cause them hardship.

The combined charges for the entire Muskies Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2025.

10. Separate Charges (s 94 *Local Government Act 2009* / Chapter 4, Part 8 *Local Government Regulation 2012*)

Council will make and levy pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, separate charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area.

The charges are calculated on the basis of the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

Council considers that the benefit of each service, facility or activity is shared equally by all parcels of rateable land, regardless of their value.

10.1 Road Network Separate Charge

Council will make and levy a separate charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$152 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.2 Natural Environment Separate Charge

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes.

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Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$17.40 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

10.3 Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in cost, Local Government has a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Disaster Response Separate Charge will be \$60 per annum per rateable assessment throughout the region.

Discount in accordance with section 130 of the *Local Government Regulation 2012* will not apply to this charge.

11. Utility and Service Charges (s 94 *Local Government Act 2009*)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, for the 2025-26 financial year for the provision of the following utility services: water; waste management (waste and recycling); and sewerage.

11.1 Water

Water charges will be set to recover all of the costs associated with the provision of water services by Council in the financial year.

These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

As the water and sewerage (wastewater) functions are a significant business activity under the National Competition Policy requirements, the charges are also made to take into account tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land (including vacant land) connected to its water supply services or capable of connection to its water supply services, a 2-part tariff for the 2025-26 financial year, comprised of a:

- a) Graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- b) Multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The following additional policy is adopted in relation to water access charges:

- a) Subject to sub-paragraphs (b) to (h) next appearing below, the access charge will be applied on a per meter/lot basis.

- b) The access charge for an individual residential community title lot (i.e. strata lot) will be the sum payable for a 20mm water meter connection, regardless of the true size of the connection to the lot itself or to the development of which it forms part;
- c) Subject to sub-paragraph (d) next appearing below, the access charge for premises that contain residential flats or more than one self-contained residential dwellings (non-strata) will be the sum payable for a 20mm water meter connection multiplied by the number of flats or individual self-contained residential occupancies upon the premises, regardless of whether separate water meters are connected or the true size of the water meter connection. This includes flats, units, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings which may or may not have an individual meter for each self-contained dwelling;
- d) A single access charge shall apply for residential land containing a single residential dwelling together with one (1) additional self-contained secondary dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings) provided that the additional secondary dwelling:
 - (i) has a floor area of less than 80m²
 - (ii) does not have a separate water meter connected; and
 - (iii) is not subject to a request by the owner to have a separate water meter connected.
- e) To prevent doubt, multiple/additional access charge/s shall apply for residential land that contains a residential dwelling together with one (1) additional self-contained dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings):
 - (i) if the additional dwelling has a floor area of greater than 80m²; or
 - (ii) if the additional dwelling has a floor area of less than 80m² and either a separate water meter has been connected to that secondary dwelling, or the owner has requested that a separate water meter be connected.
- f) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot;
- g) The access charge for an individual commercial community title lot will be:
 - if the size of the water meter at the boundary of the scheme land (i.e. the meter to which the property services to individual scheme lots connect) is not greater than 50mm, then the access charge per lot shall be the sum payable for a 20mm water meter connection; and
 - if the size of the water meter at the boundary of the scheme land is greater than 50mm, the standard non-residential access charges according to the meter size will apply.
- h) Combined Fire and General (Non-Firefighting) Connections - subject to an assessment by a suitably qualified hydraulic designer and evidence of such being presented to Council, the access charge for a combined fire and general connection may be reduced to the equivalent charge for the general component of the connection. For example, the general component of a warehouse with a 100mm combined fire and general connection may be that of a 20mm connection. In this instance, Council could approve an access charge based on a 20mm connection.

The following additional policy is adopted in relation to consumption charges:

- a) Where water is supplied to non-strata premises that comprise residential flats or more than one self-contained residential dwelling, the consumption volume allowed in each tier will be multiplied by the number of flats, or self-contained dwellings, upon the premises;
- b) Where water is supplied to a lot, or a common property area, in a community titles scheme, and there is no practical way available to Council to measure the extent to which the service is supplied to each lot, or common property area, because they are not separately metered, Council will levy the consumption charges for the water supplied in the manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:

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- Council will levy each lot owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the contribution schedule lot entitlement of the owner's lot to the aggregate of contribution schedule lot entitlements recorded in the community management statement for the community titles scheme; or
 - For a community titles scheme in which there is only a single schedule of lot entitlements rather than a contributions schedule and an interest schedule (i.e. a scheme that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997*), Council will levy each lot-owner for a share of the supplied volume recorded by the water meter at the boundary of the scheme land, and that share will be equivalent to the ratio of the lot entitlement of the owner's lot to the aggregate of lot entitlements recorded in the building units plan or the group title plan of which the lot is part; or
 - Alternatively to levying the consumption charges on the basis of lot entitlement, Council may exercise its discretion to enter with the body corporate for a community titles scheme to which the *Body Corporate and Community Management Act 1997* applies an arrangement under which the body corporate accepts liability for the full consumption charge payable upon the supplied volume recorded on the water meter at the boundary of the scheme land, in which case Council will levy the body corporate for the full amount of the consumption charge and will make no separate levies against lots in the scheme.
- c) Where water is supplied to the common property of a community titles scheme, and that supply is metered separately from the water supplied to the individual lots in the scheme, Council will levy upon the body corporate the consumption charge for that water;
- d) Where more than one residential dwelling house is situated upon a single parcel of land (that is to say, the land the subject of a single valuation), Council will charge a separate 2-part tariff for each dwelling (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings with floor area greater than 80m²) as if each were located upon a different, individually valued parcel;
- e) Where a single residential dwelling is situated partly upon one parcel of land and partly upon another, Council will charge a single 2-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the dwelling is situated. The dominant portion will be the portion of the house that has the greater floor area;
- f) The following provisions apply to premises serviced by a designated fire service:
- Council will charge a separate 2-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land;
 - The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter;
 - Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution;
 - The consumption charge will be, for a quarter for which the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, use of the service to fight a fire, either the standard consumption charge or that sum discounted by a percentage Council determines as appropriate;
 - If the Queensland Fire and Rescue Service reports or verifies, or Council otherwise verifies, that the service was used during a quarter to fight a fire, and Council determines after the end of that quarter that a discounted consumption charge was appropriate for the quarter, Council may credit against the next quarterly consumption charge the difference between the charge paid and the discounted charge determined as appropriate; and
 - To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- g) For non-licensed premises (i.e. premises for which there exists no liquor license) occupied or used by approved sporting bodies, or approved non-profit charitable organisations, Council

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may provide a remission in accordance with its remissions policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates;

- h) Council will apply section 102 of the *Local Government Regulation 2012* to calculating water consumption charges against land or premises for which consumption charges were made and levied, so that:
- Regardless of whether the meter reading for the fourth quarter of the 2024-25 financial year occurs before the end of that financial year or after the beginning of the 2025-26 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of charge for the 2024-25 financial year; and
 - Regardless of whether the meter reading for the fourth quarter of the 2025-26 financial year occurs before the end of that financial year or after the beginning of the 2026-27 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2025-26 financial year.
- i) Council will apply section 102 of the *Local Government Regulation 2012* to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day;
- j) The commencing water meter reading for a quarterly consumption charge cycle (i.e. a quarter plus or minus 2 weeks at the beginning and the end of the quarter) is the reading last recorded in a quarterly charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection;
- k) The minimum value of a debt required to raise a charge will be \$5.00. If the total charge on an Assessment is less than this amount, then the charges will not be raised and consequently a bill will not be issued. This charge is not raised at all and is effectively written off which will prevent the raising of small balances where the cost of administration, printing, postage and collection is greater than the revenue returned; and
- l) For the purposes of making and levying water charges the following definitions apply:
- A dwelling need not include its own facilities for washing clothes to be considered self-contained;
 - An approved sporting body is an association of persons, incorporated or not, and whether an individual association or a member of a class of association, that Council accepts or approves by resolution as an entity whose object do not include making a profit ; or an entity that provides assistance or encouragement for arts or cultural development;
 - An approved charitable organisation is an organisation incorporated or not, that Council accepts or approves by resolution as a charitable organisation, and whose constitution prevents the distribution of its income and assets to its members;
 - A community title lot is a lot in a community titles scheme;
 - A community titles scheme is a community titles scheme created under the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*);
 - A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme;
 - A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires; and
 - A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

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11.2 Capricorn Coast Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Capricorn Coast Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Capricorn Coast Water Supply Area, where the owner or occupier has requested to be connected to the water service and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to 30 June 2026 and will generally be levied on a half yearly basis.

**CAPRICORN COAST WATER SUPPLY SCHEME –
RESIDENTIAL & NON-RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 800
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 800

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**CAPRICORN COAST WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**CAPRICORN COAST WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Caves and Marlborough Water Supply Area to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Caves and Marlborough Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below (per meter, or per lot, as appropriate) for the 2025-26 financial year and will generally be levied on a half yearly basis.

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES

Meter Size	Annual Charge
20mm	\$ 769
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
75mm	\$ 11,682
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 769

The access charge for unoccupied land that is capable of connection to Council's water supply, will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – NON-RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

THE CAVES & MARLBOROUGH WATER SUPPLY SCHEME – RESIDENTIAL WATER CONSUMPTION CHARGES

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Nerimbera Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Nerimbera Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to the 30 June 2026 and will generally be levied on a half yearly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 640
25mm	\$ 1,000
40mm	\$ 2,560
100mm	\$ 16,000
150mm	\$ 36,000
Vacant Land	\$ 640

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period (year) for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**NERIMBERA WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**NERIMBERA WATER SUPPLY SCHEME –
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1st Tier	up to 90kl per quarter	\$1.40 /kl
2nd Tier	>90kl per quarter	\$3.27 /kl

11.5 Ogmore Water Supply

A water supply charge will be levied by Council for the 2025-26 financial year upon:

- All rateable land within, and approved land outside, the Ogmore Water Supply Area, to which water is supplied or capable of supply, whether occupied or not occupied; and
- All non-rateable land within the Ogmore Water Supply Area, where the owner or occupier has requested to be connected to the water service, and the land is capable of being connected to the service, whether occupied or not occupied.

The access charge levied on each property for the water service will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2025 to 30 June 2026 and will generally be levied on a half yearly basis.

**OGMORE WATER SUPPLY SCHEME –
NON-RESIDENTIAL & RESIDENTIAL ACCESS CHARGES**

Meter Size	Annual Charge
20mm	\$ 480
Vacant Land	\$ 480

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge levied on each property shall be based on each kilolitre of water consumed as set out in the table below.

The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

**OGMORE WATER SUPPLY SCHEME –
NON-RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27 /kl

**OGMORE WATER SUPPLY SCHEME -
RESIDENTIAL WATER CONSUMPTION CHARGES**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40 /kl
2 nd Tier	>90kl per quarter	\$3.27 /kl

11.6 Sewerage

For the financial period beginning 1 July 2025 Council will make and levy a sewerage charge in respect of:

- all rateable land within the Declared Sewerage Areas of Livingstone Shire, or otherwise, to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the financial year. Council will make and levy the charge whether or not the land is occupied or not.
- all non-rateable land within the Declared Sewerage Areas of Livingstone Shire, where the owner or occupier has requested the sewerage service be provided to the land and the land is capable of being connected to the service, whether occupied or not occupied.

Council will make and levy the sewerage charge whether or not land is occupied or not.

The sewerage charge will be set to recover all the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2026 will be made and levied on the following basis:

- Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.

- b) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge:
- The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) In the case of land containing two or more dwellings, flats or units, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;
- d) In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties (i.e. in common areas, communal living areas or public facilities); and
- e) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1,200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling on a land parcel, additional sewerage charges shall apply as if each dwelling were on a separate land parcel (including flats, units, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

However, if there is only one (1) additional dwelling on a land parcel; additional charges shall apply as if each dwelling were on a separate land parcel, only when the additional dwelling floor area exceeds 80m².

An additional dwelling need not include its own facilities for washing clothes to be considered self-contained.

Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more than one purpose, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3, or 4), the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- a) A community titles lot is taken to be:
- A single dwelling if it is used wholly or predominantly as a place of residence; and
 - A non-dwelling property in any other case.
- b) A community title lot is a lot in a community titles scheme;
- c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*); and

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- d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:

LIVINGSTONE SHIRE COUNCIL SEWERAGE SCHEME – CHARGES

Sewered Premises	Basis	Number of Charges
Private Single Dwelling/Residential Unit or Stables or property subject to rural differential rate.	Each Residence (regardless of number of pedestals)	1 Charge
Land including two or more Dwellings, Unit, Flats, Studios, Cabins, Dwellings, Dual Occupancy and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings, dual occupancy and secondary dwellings)	1 Charge
Aged/Nursing Home	Each Unit/Cottage	1 Charge
Plus Aged/Nursing other facilities	Each Pedestal/Urinal	1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 1,038	\$ 986
Great Keppel Island	\$ 1,038	\$ 986

11.7 Waste & Recycling

For the 2025-26 financial year waste collection and recycling charges will only be applied to:

- Properties within the Designated Waste Collection Areas whether the land is occupied or not.
- All land, where the owner or occupier has requested a waste service be provided to the land and the land is capable of being provided with that service, whether occupied or not.
- Where a property is located on a service route or able to be accessed from a service route where the owner or occupier has requested a waste service to be provided and it is safe to provide this service.

Council will also levy a Waste Facility Charge equally on all residential properties that receive waste disposal vouchers within the Shire. The charge recognises:

- The residual cost of waste facilities and services which are not met from the refuse removal and disposal charges and other fees and charges collected on a user pays basis;
- Meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area; and
- Council wishes to reduce the burden on the general rate to fund Council's waste management facilities.

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For the financial period beginning 1 July 2025, Council will make and levy the following utility charges on each property:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$634
Additional Collection – Waste	\$486
Additional Collection – Recycling	\$153
Ogmore - Waste Collection	\$312
Great Keppel Island - Combined Waste and Recycling Collection	\$790
Great Keppel Island - Additional Collection - Waste	\$690
Great Keppel Island - Additional Collection - Recycling	\$291
Waste Facility Charge	
Residential Waste Facility Charge	\$45
Commercial Services	
Waste Collection	\$595
Additional Collection – Waste Other than Normal Collection Day	\$710
Recycling Collection	\$172
Additional Collection - Recycling Other than Normal Collection Day	\$229
Ogmore - Waste Collection	\$361
Great Keppel Island - Combined Waste and Recycling Collection	\$902
Great Keppel Island - Additional Collection – Waste	\$690
Great Keppel Island - Additional Collection – Recycling	\$291

Services to be provided

- For the purposes of s 5 Local Law No.8 (Waste Management) 2018, at its 18 June 2024 Meeting, Council endorsed the update of the Designated Waste Collection Areas Procedure which identifies the following: designated Waste Collection Areas in which Council will conduct general waste collection (Collection Areas);
- May conduct general waste collection (Service Routes or be able to be accessed from a service route safely).

Premises in the Collection Areas will be supplied with the Minimum MGB per Premises and the frequency of collection which is identified in the Waste Management Schedule which is appended to Council's Designated Waste Collection Areas Procedure.

Application of Waste Collection and Recycling Charges

- Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas or Service Routes/accessed from a Service Route.
- If a property has one or more residential structures or units capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit (including flats, studios, cabins, dwellings, relative retreats, dual occupancies, independent living quarters and secondary dwellings).
- Where an additional collection service is provided to a secondary dwelling, the additional relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- To prevent doubt, where a secondary dwelling exceeds the floor area of 80m² an additional domestic combined service must be provided.

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- e) Where a collection service is provided to a residence on a property within Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3 or 4), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- f) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the date of plumbing/building approval or delivery of the MGB, whichever occurs first.
- g) If a collection service is cancelled in accordance with 5.8 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- h) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges

Combined Waste and Recycling Collection charge:

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service.

Ogmore – Waste Collection charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Combined Waste and Recycling Collection charge:

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service

Waste Facility Charge

Residential Waste Facility Charge:

Provision and access to waste management facilities, services and waste disposal vouchers.

Commercial Services Charges

Waste Collection charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Recycling Collection charge:

Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

12. Cost Recovery Fees (s 97 *Local Government Act 2009*)

Section 97 states that Council may fix a cost recovery fee for any of the following:

- a) An application for, or the issue of, an approval, consent, license, permission, registration or other authority under a local government act;
- b) Recording a change of ownership of land;
- c) Giving information kept under a local government act;
- d) Seizing property or animals under a local government act; or
- e) Performing a function other than one mentioned in paragraphs (a) to (d), imposed upon Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

The principles of Full Cost Pricing are applied in calculating all cost recovery fees of the Council where applicable, but the fees will not exceed the cost to Council of providing the service or taking the action for which each fee is charged.

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

13. Other Fees and Charges (s 262 *Local Government Act 2009*)

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees (commercial fees) are made where Council provides a service and the other party to the transaction can choose whether 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 the following: rents, plant hire, private works and hire of facilities.

14. Time for Payment (s 118 *Local Government Regulation 2012*)

Rates and utility charges referred to in this Revenue Statement shall generally be levied half yearly (billing periods 1 July to 31 December 2025 (usually issued July/August) and 1 January to 30 June 2026 (usually issued January/February) except for water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice. Each rates and charges notice includes one half of the annual charges levied.

All rates and charges issued will be due and payable within at least 30 days after the issue of the rate notice for the rates or charges is issued.

15. Interest (s 133 *Local Government Regulation 2012*)

Overdue rates will bear interest at an annual rate of seven (7) percent in accordance with section 133(3)(b) of the *Local Government Regulation 2012* which is to be calculated on daily rests and as compound interest under section 133(2)(a) of the *Local Government Regulation 2012*. The calculated Interest will be charged at the end of each month.

16. Discount (s 130 *Local Government Regulation 2012*)

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

Charges excluded from discount entitlement include:

- a) Rural Fire Levy
- b) Emergency Services Levy
- c) North West Emu Park Sewerage Benefited Area Special Charge
- d) Causeway Township Sewerage Benefited Area Special Charge

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- e) Muskies Beach Revetment Wall – Special Charge
- f) Water Consumption Charges
- g) Natural Environment Separate Charge
- h) Road Network Separate Charge
- i) Disaster Response Separate Charge
- j) Waste Facility Charge

17. Rate Concessions (s 121 *Local Government Regulation 2012*)

Council approves concessions each year prior to its budget meeting, in the form of the Rate Rebates and Remissions Policy. This will be adopted with the 2025-26 Budget. The main areas of concessions are as follows:

17.1 Pensioner Subsidy

Council will grant, by resolution, to eligible pensioner ratepayers under Council's Rates Rebates and Remissions Policy (including a person who is and remains in receipt of a Widow's or Widower's Allowance) a remission/rebate of 20% (to a maximum of \$300 per annum) of the general rates (only) levied on their principal place of residence, which they own and occupy, excluding special rates/charges, water consumption charges, and rural and state fire levies/charges.

The concession is to be granted on the basis that Council is satisfied that the land is owned and occupied by a pensioner; upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme. (as defined by the *Local Government Regulation 2012*).

17.2 Permit to Occupy – Separate Charges

Council will grant, by resolution, a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites, provided that the ratepayer as shown on the assessment is the owner of another property in the Council area on which the Separate Charges have been levied.

The concession is to be granted on the basis that Council is satisfied that the payment of the additional separate charges will cause hardship to the land owner.

17.3 Permit to Occupy – General Rates

Council will grant, by resolution, a concession of up to \$600 in General Rates to all ratepayers for properties with assessments that only contain a permit to occupy for pump sites. Provided the ratepayer, as shown on the assessment, is the owner of another property in the Council area on which General Rates have been levied.

The concession is to be granted on the basis that Council is satisfied that the payment of the General Rates will cause hardship to the land owner.

17.4 Sporting Clubs and Associations

Council will grant, by resolution, varied levels of concessions to charitable and other Non-Profit and Charitable Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the Rates Rebates and Remissions Policy.

The concession is to be granted on the basis that Council is satisfied that the eligible ratepayers are entities whose objects do not include the making a profit.

17.5 Nature Reserves

Council will grant, by resolution, a rebate to ratepayers of properties where a Nature Refuge Agreement exists over the property. The amount of rebate being proportional to the area of land covered by the agreement.

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The concessions may be granted if Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained.

18. Authority

It is a requirement of the *Local Government Act 2009* that Council's adopted budget for each financial year Council include a Revenue Statement.

19. Repeals/Amendments

This Statement repeals the former Livingstone Shire Council Statement titled 'Revenue Statement v11.0'.

Version	Date	Action
1.0	22/07/2014	Adopted
2.0	12/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	27/07/2018	Amended Policy Adopted
6.1	02/10/2018	Administrative Amendments – reflect organisational restructure
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Amended Policy Adopted
12.0	23/07/2024	Amended Policy Adopted
12.1	DRAFT	Amended Policy Adopted

TERRY DODDS PSM
CHIEF EXECUTIVE OFFICER

Attachment 1 - Land Use Codes

- 01 Vacant Urban Land
- 02 Single Unit Dwelling
- 03 Multi Unit Dwelling (Flats, Bed & Breakfast)
- 04 Large Homesite – Vacant
- 05 Large Homesite – Dwelling
- 06 Outbuilding
- 07 Guest House/Private Hotel
- 08 Building Units
- 09 Group Titles
- 10 Combined Multi-dwellings/Shops
- 11 Shop-Single
- 12 Shops - Shopping Group (more than six shops)
- 13 Shops - Shopping Group - two to six shops
- 14 Shops - Main Retail (Central Business District)
- 15 Shops - Secondary Retail (Fringe Central Business District) presence of service industry
- 16 Drive in shopping centre
- 17 Restaurant
- 18 Special Tourist Attraction
- 19 Walkway
- 20 Marina
- 21 Residential Institutions (Non-medical care)
- 22 Car Parks
- 23 Retail Warehouse
- 24 Sales area outdoors (Dealers, boats, cars etc)
- 25 Professional Offices
- 26 Funeral Parlours
- 27 Hospitals, conv. Homes (Medical care) (Private)
- 28 Warehouse & Bulk Stores
- 29 Transport Terminal
- 30 Service Station
- 31 Oil depot & refinery
- 32 Wharves
- 33 Builders yards
- 34 Cold Stores - ice works
- 35 General Industry
- 36 Light Industry
- 37 Noxious/offensive industry (including Abattoir)
- 38 Advertising – Hoarding
- 39 Harbour Industries
- 40 Extractive
- 41 Child Care ex kindergarten
- 42 Hotel/Tavern
- 43 Motels
- 44 Nurseries (Plants)
- 45 Theatres cinemas
- 46 Drive-in Theatre
- 47 Licensed club
- 48 Sports clubs/facilities
- 49 Caravan Parks

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50 Other Clubs (non-business)
 51 Religious
 52 Cemeteries (incl. Crematoria)
 53 not allocated
 54 not allocated
 55 Library
 56 Show Grounds/Racecourse/Airfield
 57 Parks/Gardens
 58 Educational incl. Kindergarten
 59 not allocated
 60 Sheep Grazing – dry
 61 Sheep breeding
 62 not allocated
 63 not allocated
 64 Cattle Grazing – Breeding
 65 Cattle breeding & fattening
 66 Cattle fattening
 67 Goats
 68 Dairy Cattle - Milk-Quota
 69 Dairy Cattle - no quota
 70 Dairy Cattle – cream
 71 Oil seeds
 72 not allocated
 73 Agriculture – Grains
 74 Agriculture - Turf Farms
 75 Sugar Cane
 76 Tobacco
 77 Cotton
 78 Rice
 79 Orchards
 80 Tropical Fruits
 81 Pineapples
 82 Vineyards
 83 Small Crops & Fodder – Irrigated
 84 Small Crops & Fodder - non irrigated
 85 Pigs
 86 Horses
 87 Poultry
 88 Forestry & Logs
 89 Animals Special
 90 Stratum
 91 Transformers
 92 Defence Force Establishment
 93 Peanuts
 94 Vacant Rural Land (Excl. 1 & 4)
 95 Reservoir, Dams, Pump sites, Bores
 96 Public Hospital
 97 Welfare home/institution
 98 not allocated
 99 Community Protection Centre

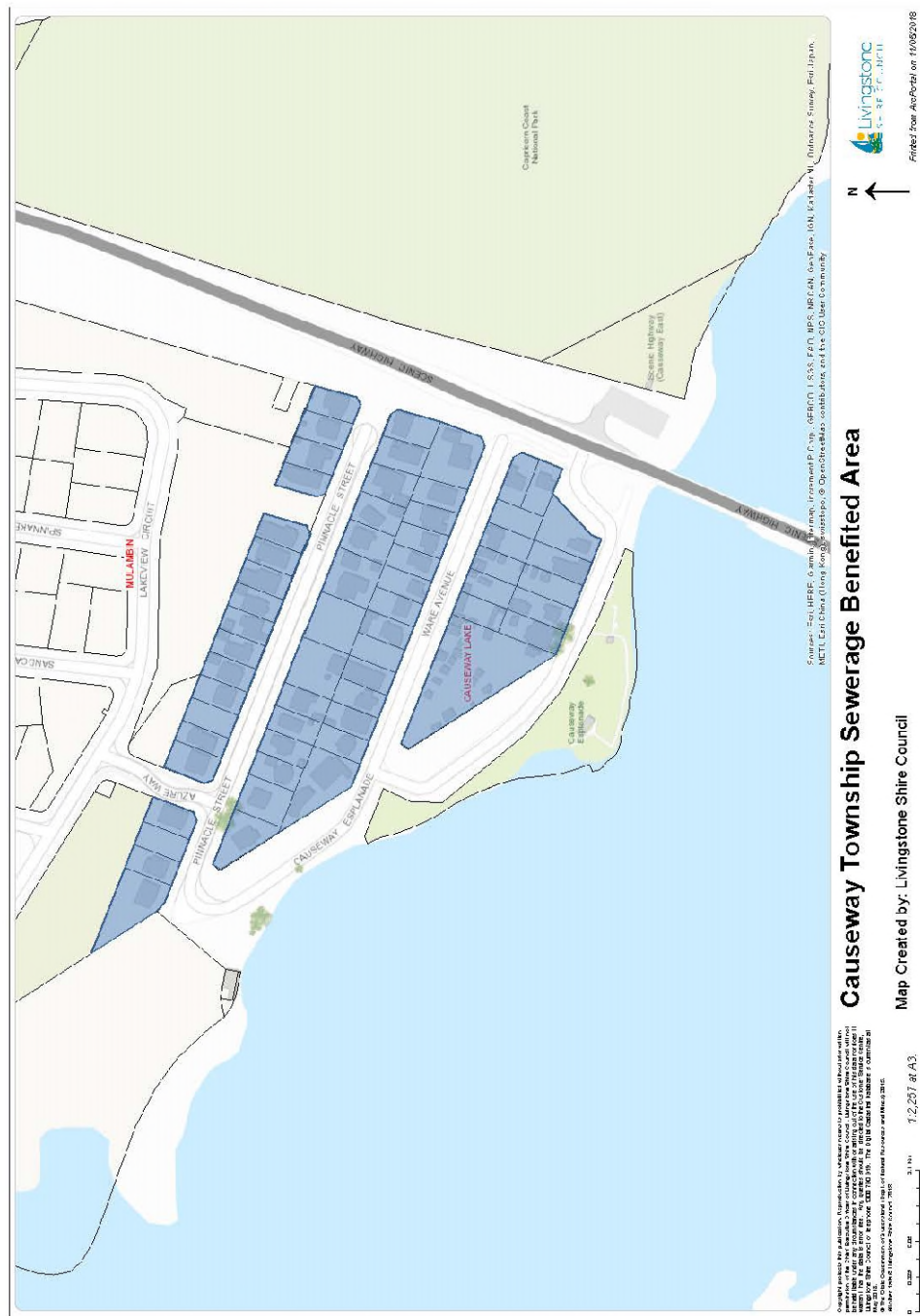
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Attachment 2

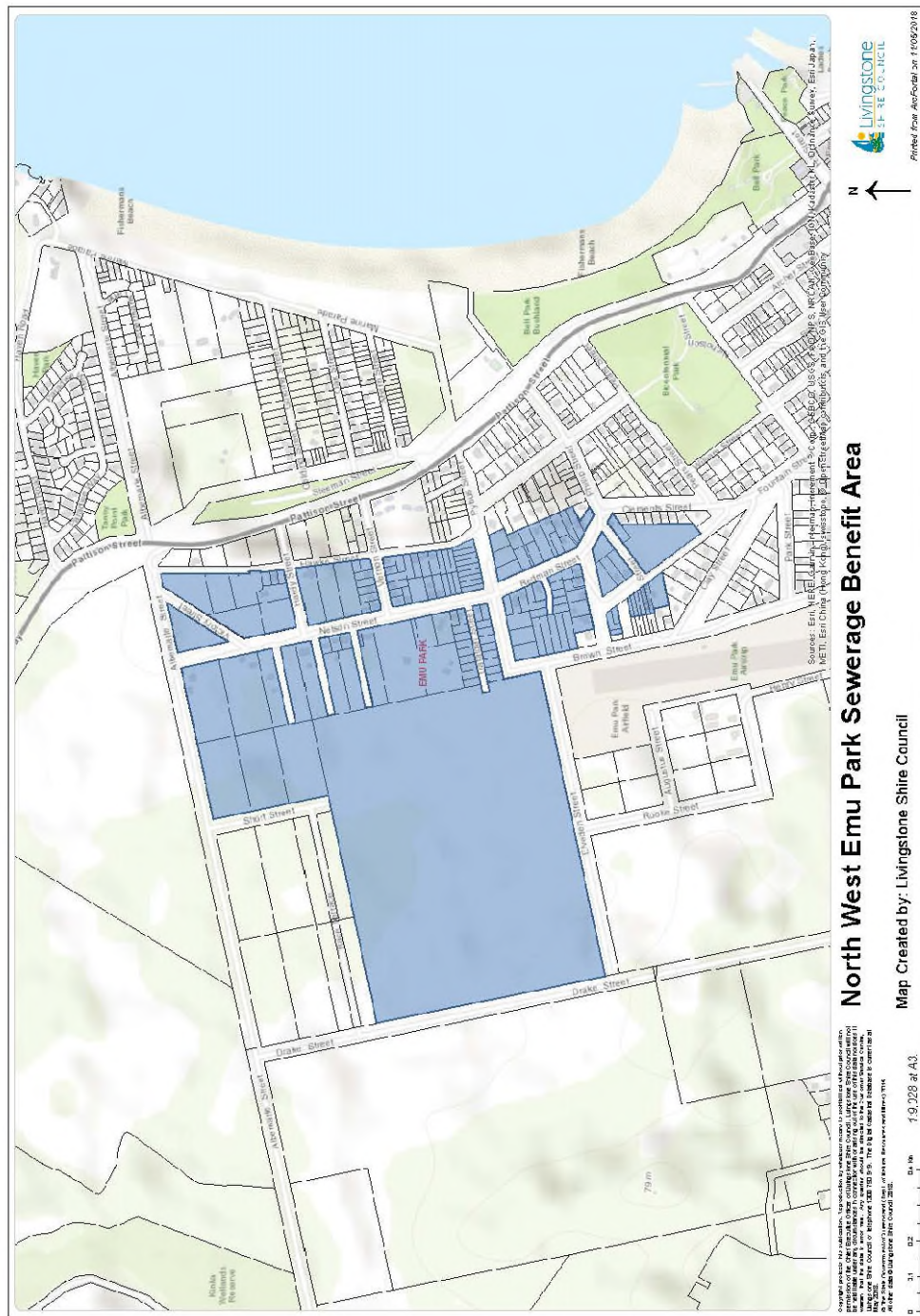


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Attachment 3

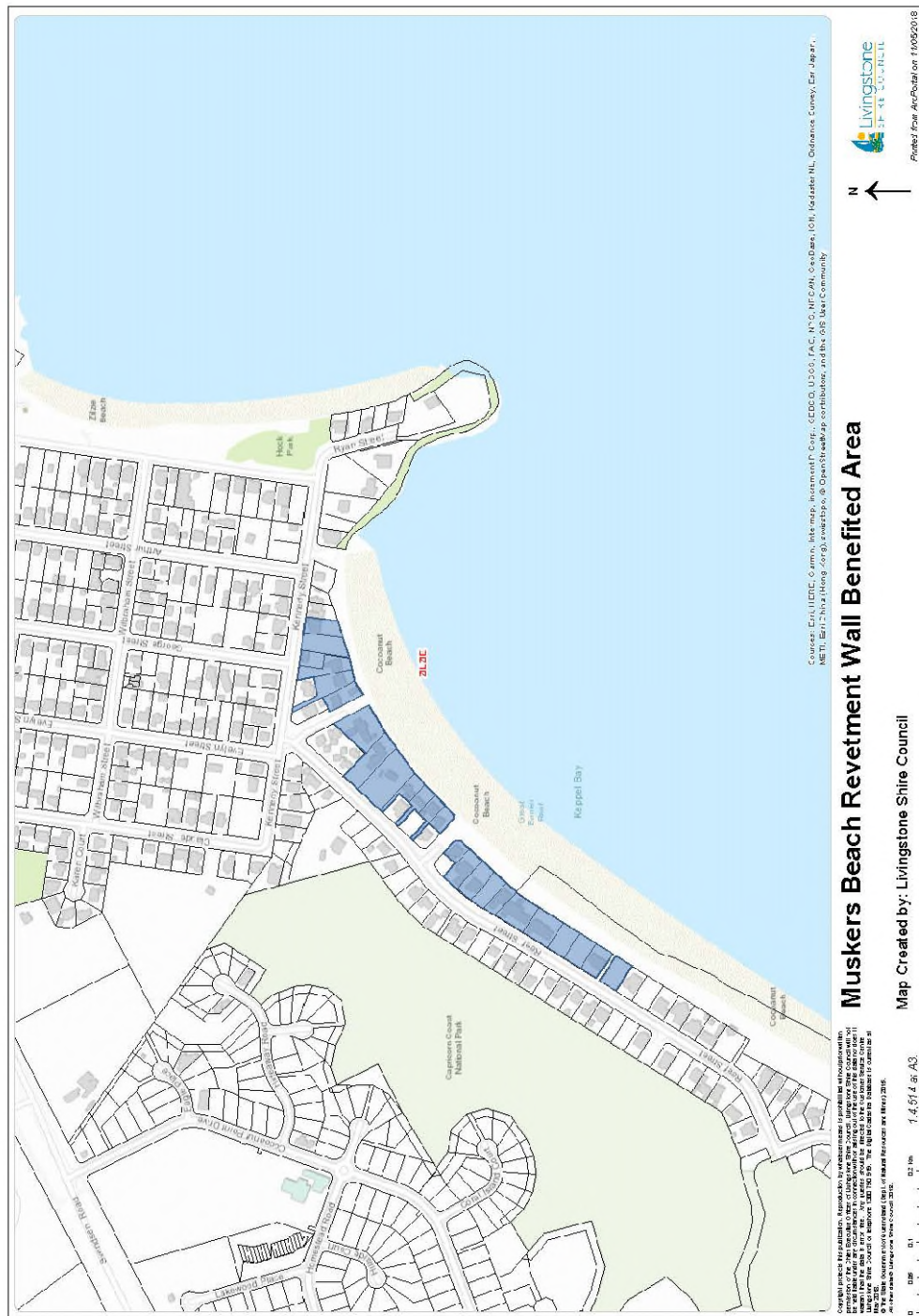


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Attachment 4



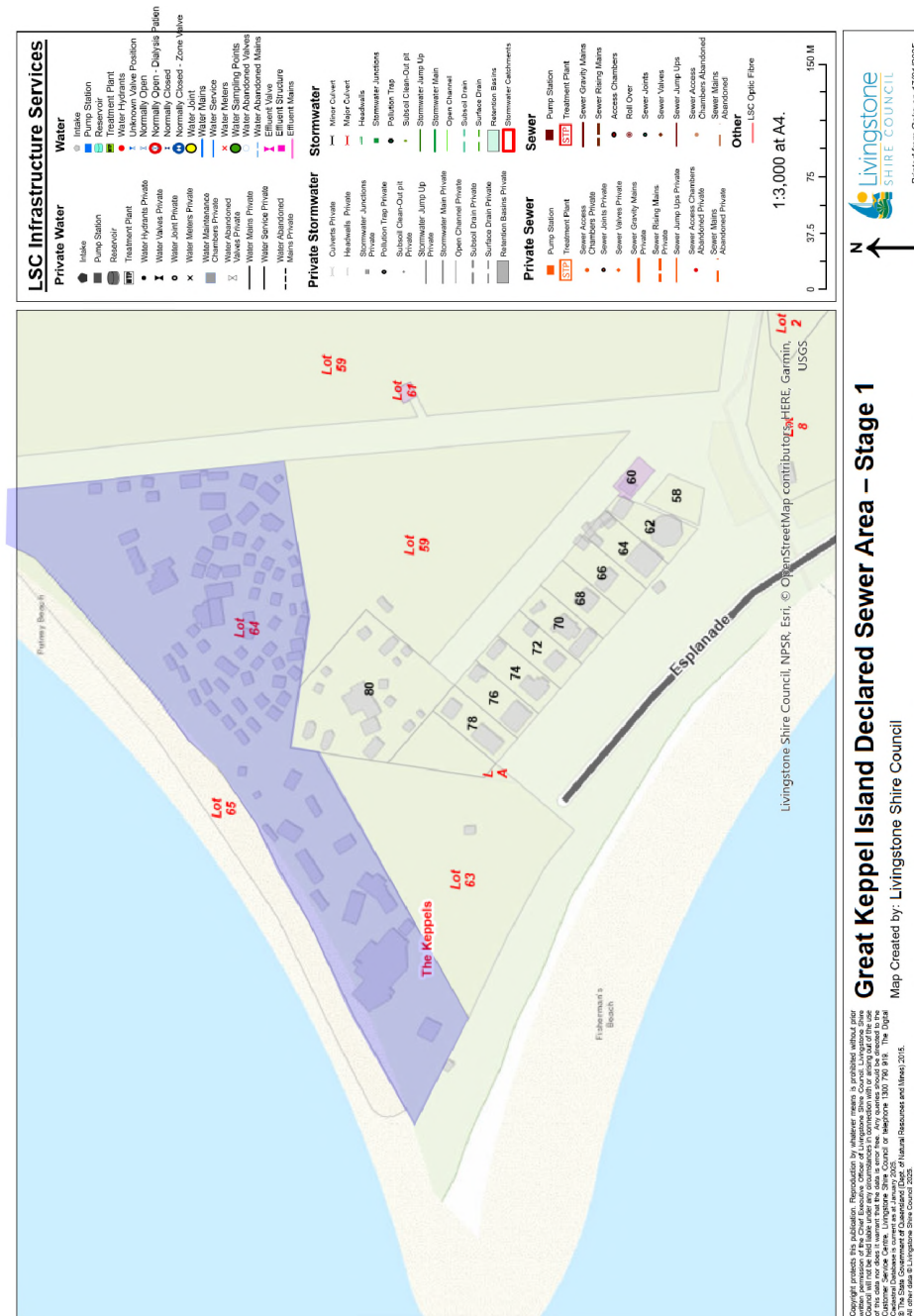
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Attachment 5

Great Keppel Island Declared Sewerage Area – Stage one



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Private Water

- Intake
- Pump Station
- Reservoir
- Treated Plant
- Unknown Valve Position
- Normally Open
- Normally Closed - Zone Valve
- Water Joint
- Water Main
- Water Meters
- Water Sampling Points
- Water Abandoned Mains
- Effluent Valve
- Effluent Mains

Stormwater

- Major Culvert
- Headwall
- Stormwater Junctions
- Pollution Trap Private
- Subsided Clean-Out pit
- Stormwater Jump Up
- Stormwater Main Private
- Stormwater Main
- Subsided Clean-Out pit
- Open Channel Private
- Subsided Drain Private
- Surface Drain
- Retention Basins
- Retention Basins Private

Sewer

- Pump Station
- Treatment Plant
- Sewer Gravity Mains
- Sewer Rising Mains
- Access Chambers
- Roll Over
- Sewer Joints
- Sewer Valves
- Sewer Jump Ups
- Sewer Access Chambers
- Abandoned Private
- Abandoned Mains
- Abandoned
- LSC Optic Fibre

Private Stormwater

- Culverts Private
- Headwall Private
- Stormwater Junctions Private
- Pollution Trap Private
- Subsided Clean-Out pit Private
- Stormwater Jump Up Private
- Stormwater Main Private
- Stormwater Main
- Subsided Clean-Out pit Private
- Open Channel Private
- Subsided Drain Private
- Surface Drain Private
- Retention Basins Private

Private Sewer

- Pump Station
- Treatment Plant
- Sewer Gravity Mains
- Sewer Rising Mains
- Access Chambers
- Roll Over
- Sewer Joints
- Sewer Valves
- Sewer Jump Ups
- Sewer Access Chambers
- Abandoned Private
- Abandoned Mains
- Abandoned
- LSC Optic Fibre

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Map Created by: Livingstone Shire Council

12.4 DIFFERENTIAL GENERAL RATES 2025-26

File No: fa10590, M12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of the differential general rates for the 2025-26 financial year.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows:

No.	Category	Description	Identifiers (Land Use Codes)
L1	Mainland Commercial/ Low Impact Industry <\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low impact industry purposes and the rateable valuation is \$565,000 or less.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L1A	Mainland Commercial/ Low Impact Industry >\$565,000	Lands on the mainland where the dominant use or intended use is commercial or low impact industry purposes and the rateable valuation is greater than \$565,000.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
L2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales with a gross floor area 400m ² -3,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or outdoor sales with a gross floor area greater than 400m ² and up to 3,000m ² .	10 to 16 inclusive, 23,24,28,33,35 and 36
L2A	Major Shopping Centres and Retail Warehouse with a gross floor area 3,001m ² -10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking with a gross floor area of 3,001m ² -10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
L2B	Major Shopping Centres and Retail Warehouse with a gross floor >10,000m ²	Lands where the dominant use or intended use is a retail warehouse, business/shopping complex, or major shopping centre with onsite parking and a gross floor area greater 10,000m ² .	10 to 16 inclusive, 23, 24, 28,33,35 and 36

L3	Heavy and Noxious Industry	<p>Lands used or intended to be used, in whole or part, and whether predominantly or not, for:</p> <ul style="list-style-type: none"> (a) an abattoir, (b) a meat processing facility; (c) any facility that processes by-products of an abattoir or a meat processing facility; (d) a fuel dump or storage facility; (e) an oil refinery, (f) a heavy or general industrial use, or (g) any industrial activity which emanates offensive noise, odour and dust. 	31, 35, 37
L4	Island Commercial/Industrial	Lands on the islands where the dominant use or intended use is for commercial or light industrial purposes.	<p>1,4,6,7,10 to 49</p> <p>(excl. lands in any other category)</p>
L5	Extractive >\$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of greater than \$12,000 (including mining leases).	1, 4, 40
L5A	Extractive < \$12,000	Lands used or intended to be used, in whole or in part, and whether predominantly or not, for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing, or other mode of winning materials (including minerals or other substances) from the earth or other environments including related activities, with a rateable value of \$12,000 or less (including mining leases).	1, 4, 40
L6	Other Rural	Lands where the use or intended use is non-residential rural, agricultural or farming purposes.	<p>60 to 63, 67 to 89 and 93 to 94</p> <p>(excl. 72 or lands in any other category)</p>
L6A	Beef Cattle	Lands where the use or intended use is	64 to 66

	Production 1	Cattle Breeding, Grazing or Fattening and the rateable valuation is \$2,000,000 or less.	
L6B	Beef Cattle Production 2	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$2,000,001 and \$5,000,000.	64 to 66
L6C	Beef Cattle Production 3	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is between \$5,000,001 and \$10,000,000	64 to 66
L6D	Beef Cattle Production 4	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$10,000,000.	64 to 66
L7	Child Care	All lands used predominantly for the provision of childcare services.	41
L8	Major Tourism / Accommodation Facilities	All lands predominantly used, or intended to be used, for Accommodation – Tourist Facilities and the land: a) is used or intended for use commercially for that purpose; b) is greater than 5ha. in area; and c) has or is intended to have accommodation capacity for greater than 100 rooms/units.	18
L9	Residential 1	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is \$210,000 or less (excl. lands in any other category).	1, 2, 6 and 72
L10	Residential 2	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$210,001 and \$420,000 (excl. lands in any other category).	1, 2, 6 and 72
L11	Residential 3	Lands where the dominant use or intended use is residential purposes, and the rateable valuation is between \$420,001 and \$915,000 (excl. lands in any other category).	1, 2, 6 and 72
L12	Residential 4 / Single Residential Dwellings only	Lands where the dominant use is a single residential dwelling and the land has a rateable valuation of more than \$915,000.	2 and 6
L15	Large Residential 1	Lands, used or intended for use for residential purposes, and the rateable valuation is \$210,000 or less: a) having an area of 4000m ² or greater; or b) having an area of less than 4000m ² but located within a Council planning	1,2,4,5,6,72, and 94

		scheme, zone, or precinct with a preferred minimum lot size of 4000m ² or greater (excl. lands in any other category).	
L16	Large Residential 2	<p>Lands, used or intended for use for residential purposes, with a rateable valuation that is between \$210,001 and \$420,000:</p> <p>a) having an area of 4000m² or greater; or</p> <p>b) having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	1,2,4,5,6,72 and 94
L17	Large Residential 3	<p>Lands where the dominant use or intended use is residential purposes, with a rateable valuation that is between \$420,001 and \$915,000:</p> <p>a) having an area of 4000m² or greater; or</p> <p>b) having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	1,2,4,5,6,72 and 94
L18	Large Residential 4 / Single Residential Dwellings only	<p>Lands where the dominant use is a single residential dwelling, with a rateable valuation more than \$915,000:</p> <p>a) having an area of 4000m² or greater; or</p> <p>b) having an area of less than 4000m² but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m² or greater (excl. lands in any other category).</p>	2, 5 and 6
L21.1	Multi Residential Non-Strata Residential <10 Dwellings 1	<p>Lands which meet all of the following criteria:</p> <p>a) not part of a community titles scheme;</p> <p>b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</p> <p>c) used or intended to be used predominantly for residential purposes;</p> <p>d) having a rateable valuation of \$255,000 or less; and</p>	3,2,5,6

		e) not otherwise included in another rating category.	
L21.2	Multi Residential Non-Strata Residential <10 Dwellings 2	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are at least two, but less than 10, self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; d) having a rateable valuation of greater than \$255,000; and e) not otherwise included in another rating category. 	3,2,5,6
L21A	Multi Residential Non-Strata Residential 10-14 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 10 to 14 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21B	Multi Residential Non-Strata Residential 15-19 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 15 to 19 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3

L21C	Multi Residential Non-Strata Residential 20-49 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21D	Multi Residential Non-Strata Residential 50-99 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21E	Multi Residential Non-Strata Residential 100-149 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings); c) used or intended to be used predominantly for residential purposes; and d) not otherwise included in another rating category. 	3
L21F	Multi Residential Non-Strata Residential 150-199 Dwellings	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> a) not part of a community titles scheme; b) on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative 	3

		<p>retreats, independent living quarters and secondary dwellings);</p> <p>c) used or intended to be used predominantly for residential purposes; and</p> <p>d) not otherwise included in another rating category.</p>	
L21G	Multi Residential Non-Strata Residential 200-249 Dwellings	<p>Lands which meet all of the following criteria:</p> <p>a) not part of a community titles scheme;</p> <p>b) on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</p> <p>c) used or intended to be used predominantly for residential purposes; and</p> <p>d) not otherwise included in another rating category.</p>	3
L21H	Multi Residential Non-Strata Residential >250 Dwellings	<p>Lands which meet all of the following criteria:</p> <p>a) not part of a community titles scheme;</p> <p>b) on which there are 250 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</p> <p>c) used or intended to be used predominantly for residential purposes; and</p> <p>d) not otherwise included in another rating category.</p>	3
L22	Strata Commercial/Industrial	Lands that are part of a community title scheme, used or intended to be used predominantly for commercial (including retail) or industrial purposes.	8 or 9
L23	Strata Residential >500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of greater than 500m ² .	8 or 9
L23A	Strata Residential <500m ²	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of 500m ² or less.	8 or 9
L24	Vacant Land	Vacant land with a rateable valuation	1, 4, 72 and

	>\$915,000	greater than \$915,000.	94
L26	Special Uses	Lands on the mainland where the predominant use is non-commercial in nature and the land is used or intended to be used for social and community welfare, defence or education purposes.	21, 50 – 59, 92, and 96 – 100
L27	Other	All other rateable land that does not fall within another category. Including but not limited to Transformers, Stratum, Reservoirs, Dams and Bores. Excluding land included in rating category L28.	90, 91 and 95 or not elsewhere categorised
L28	Reservoir/Pump Site	Lands where the valuation is \$10,000 or less and used for the purpose of a Reservoir, Dam, Pump site, or Bores.	95
L29	Service Stations 1	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; with a rateable valuation of \$750,000 or less.	30
L29A	Service Stations 2	Lands where the dominant use or intended use is in whole or in part; capable of; or being used for the storage, wholesale, or retail of petroleum products including gas; with a rateable valuation of greater than \$750,000.	30
L30	Power Generation 1 (0-100MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations)	90, 94
L30A	Power Generation 2 (101-200MW)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity of between 101 Megawatts and 200 Megawatts (excluding transformers / substations)	90, 94
L30B	Power Generation 3 (201MW+)	Land used in whole or in part, and whether predominantly or not, for or ancillary to the generation of electricity from a facility with an output capacity greater than 200 Megawatts (excluding transformers / substations)	90, 94

- (b) Council delegates to the Chief Executive Officer the power, pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to Section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as

follows:

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
L1	Mainland Commercial/Light Industry <\$565,000	1.9981	2,351
L1A	Mainland Commercial/Light Industry >\$565,000	2.0188	12,130
L2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales with a gross floor area of 400m ² – 3,000m ²	2.1822	5,730
L2A	Major Shopping Centres and Retail Warehouse with a floor area of 3,001m ² – 10,000m ²	3.2175	38,735
L2B	Major Shopping Centres and Retail Warehouse with a floor area greater than 10,000m ²	4.1222	279,281
L3	Heavy and Noxious Industry	3.7149	9,155
L4	Island Commercial / Industrial	2.1545	3,067
L5	Extractive >\$12,000	6.7913	9,256
L5A	Extractive <\$12,000	6.3804	4,511
L6	Other Rural	0.7511	2,130
L6A	Beef Cattle Production 1 <\$2,000,001	0.7654	2,130
L6B	Beef Cattle Production 2 \$2,000,001 - \$5,000,000	0.6759	19,488
L6C	Beef Cattle Production 3 \$5,000,001 - \$10,000,000	0.6961	35,499
L6D	Beef Cattle Production 4 >\$10,000,001	0.6855	77,087
L7	Child Care	1.9981	2,351
L8	Major Tourism/Accommodation Facilities	2.1404	185,980
L9	Residential 1 <\$210,000	1.1804	1,387
L10	Residential 2 \$210,001 - \$420,000	0.9708	2,417
L11	Residential 3 \$420,001 - \$915,000	0.8495	3,895
L12	Residential 4 >\$915,001	0.7613	7,109
L15	Large Residential 1 <\$210,000	1.1527	1,574
L16	Large Residential 2 \$210,001 - \$420,000	0.8889	2,625
L17	Large Residential 3 \$420,001 - \$915,000	0.8162	3,987
L18	Large Residential 4 >\$915,000	0.7380	7,317
L21.1	Multi Residential Non Strata <10 Dwellings <\$255,000	1.3933	2,080
L21.2	Multi Residential Non Strata <10 Dwellings >\$255,000	1.1456	3,626
L21A	Multi Residential Non Strata 10-14 Dwellings	1.4165	13,870

L21B	Multi Residential Non Strata 15-19 Dwellings	1.4756	20,805
L21C	Multi Residential Non Strata 20-49 Dwellings	1.5346	27,740
L21D	Multi Residential Non Strata 50-99 Dwellings	1.5346	69,350
L21E	Multi Residential Non Strata 100-149 Dwellings	1.5346	138,700
L21F	Multi Residential Non Strata 150-199 Dwellings	1.5346	208,050
L21G	Multi Residential Non Strata 200-249 Dwellings	1.5346	277,400
L21H	Multi Residential Non Strata ≥250 Dwellings	1.5346	346,750
L22	Strata Commercial/Industrial	2.4069	2,351
L23	Strata Residential >500m ²	1.3575	2,417
L23A	Strata Residential <500m ²	1.4165	1,574
L24	Vacant land >\$915,000	2.3609	25,827
L26	Special uses	1.3635	5,493
L27	Other	2.0289	2,365
L28	Reservoir/pump site ≤\$10,000	0.7590	1,337
L29	Service Stations <\$750,000	2.1948	2,375
L29A	Service Stations >\$750,000	1.9555	12,078
L30	Power Generation 1 (0-100 Megawatts)	3.0558	18,202
L30A	Power Generation 2 (101-200 Megawatts)	5.9922	42,422
L30B	Power Generation 3 (>200 Megawatts)	8.9881	90,863

Note: Minimum General Rates will not apply to land to which Sections 49-51 of the *Land Valuation Act 2010* applies.

BACKGROUND

Council acknowledges that there is considerable diversity in the Livingstone Shire in terms of land use and location (such as between the urban and rural areas), land values, access to, and actual and potential demands for services and facilities. Council is committed to spreading the general rates equitably among categories and classes of ratepayers. Therefore, Council adopts the differential general rating categories outlined, in a commitment to spread the general rates fairly and equitably, considering the following factors:

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

Council also applies the principles set out in the Revenue Policy when making and levying rates and charges:

- Equity for like properties
- User pays

- Meaningful contribution
- Predictability
- Fairness

Council will have regard to the principles by:

- a) operating a rating system whereby land is categorised into rates categories developed by Council for differential rating purposes by having regard to such factors but not limited to, actual and potential demands placed on Council, location and use of land, the unimproved and site value of land and the land's capacity to generate revenue (Equity);
- b) using special and separate rates and charges and utility charges as appropriate to compensate for cost-of-service delivery (User pays);
- c) National Competition Policy legislation where applicable (User pays);
- d) establishing an appropriate number of differential rates categories and setting an appropriate level of rates for each category (Meaningful contribution);
- e) requiring a minimum contribution from each ratepayer towards the overall running of the Council, except where legislation prevents a minimum being set by the application of minimum general rates (Meaningful contribution);
- f) considering timing of the levy of rates with the financial cycle of local economic activity, to assist the smooth running of the local economy (Predictability);
- g) benchmarking any variations in rates and charges from year to year, against the general price movements that occur in other sectors of the community as measured by indexes such as the Road Input Cost Index, the Consumer Price Index, Council Cost Index (as calculated by the Local Government Association of Queensland) and their components. While taking these movements into consideration, Council needs to ensure that the rates and charges made are sufficient to cover the cost of its operations and that Council can continue to provide services to the community at a level consistent with the growth and development of the area (Predictability);
- h) having in place a rating regime that is simple and efficient to administer (fairness); and
- i) making it clear what are the responsibilities (Council and ratepayers') in relation to the rating process (Fairness).

COMMENTARY

General rates are calculated based on land valuations and differential rating categories. Council sets general rates after determining the total revenue required to be raised by rates. The 'differential rate' adopted by Council is multiplied by the annual statutory valuation for the land to determine the number of rates that will be levied on each parcel of rateable land.

Land valuations are based on site value determined by the Valuer-General. The statutory land valuations are only used to provide rating relativities between differently valued parcels of land and do not determine the value of rates to be paid by the owner.

Council adopts Differential General Rating for the following reasons:

- Council is committed to spreading the general rates burden equitably;
- The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;
- Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and
- Valuation relativities between commercial/industrial, lands used for tourist facilities, rural, islands, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.

Council acknowledges it has a higher rating effort than comparable Council's and is taking action to reduce the rating burden on ratepayers. There are various indices that Council considers when setting the budget, the various forecast inflation indices have ranged from 3.1 per cent – 5.0 per cent:

- Forecast Australian CPI 3.0 per cent December 2025 increasing to 3.1 per cent June 2026 ([RBA Statement on Monetary Policy – May 2025](#))
- Forecast Brisbane CPI 3.25 per cent over 2025-26 ([Queensland Mid-Year Fiscal and Economic Review 2024-25](#))

Council also considers the Council Cost Index (CCI) published by the LGAQ to provide an indicative measure of cost changes facing Queensland local governments. The CCI is independently calculated and compiled by the economic advisory firm Frontier Economics, drawing on data from the Australian Bureau of Statistics and forecasts from the Reserve Bank of Australia. The CCI assists councils in understanding the inflationary pressures on local service delivery and infrastructure costs. The projected change in CCI over 2025-26 is 3.5 per cent. This projection reflects ongoing cost pressures in areas such as wages, materials, services and road bridge construction.

Council applied the same methodology to its own cost profile, workforce arrangements and infrastructure needs which resulted in a projected Livingstone CCI over 2025-26 to be 5.0 per cent.

All these indices underscore the rising financial burden on Council in maintaining services and infrastructure.

The following changes were made to the rating methodology:

- 4.2% increase in the overall revenue raised by general rates and separate charges (including growth);
- Reduction in the road network, natural environment, offset by an increase to the disaster response separate charge equating to an overall reduction of \$35.20 per rateable assessment which was reallocated to be collected via the general rate;
- Increased the minimum general rate to offset the reduction in separate charges;
- No changes to differential rating categories; maintaining the forty-six (46) differential rating categories adopted 2024-25.
- Comprehensive review for Beef Cattle Production seeing a majority of rates increases between 2% and 5%.

Overall, budgeted gross general rate revenue will increase by \$2.849 million, which is predominately driven by the structural changes to separate charges and the application of the percentage increases, review of valuation banding and review of both the minimum rates and rate-in-dollar. This increase in general rates (to which discount applies) is offset by the \$0.572 million reduction in separate charges.

Residential properties as an average will experience a 3.33% overall increase in general and separate rates. Low Impact commercial categories valued at less than \$565,000 and the Strata Commercial categories will experience an average of 4.11% overall increase.

This structural change of reallocating the separate charges to the general rates improves alignment with the equity principle by placing a greater burden on higher valued properties (with assumed higher capacity to pay).

For the 2025-26 budget the average residential property will see a gross increase in general rates and separate charges of 3.32%, which is consistent with the forecast Brisbane CPI 3.25 per cent over 2025-26.

PREVIOUS DECISIONS

Previous Differential General Rates were adopted in conjunction with the 2024-25 Budget on the 23 July 2024. The General Rates and Separate charges are reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The differential general rates identified are reflective of discussions had with Councillor's during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Differential categories, and levies identified reflect the General Rate revenue represented within the 2025-26 Budget and Long-Term Financial Forecasts.

The total amount of budgeted revenue from General Rates (excluding discounts or remissions) is \$51.873 million, inclusive of 1% growth for new rateable properties.

LEGISLATIVE CONTEXT

Section 81 of the *Local Government Regulation 2012* outlines the requirements regarding the categorisation of land for differential rating such as; the method by which land is to be identified.

Section 80 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the rate to be made and levied per differential rate category.

Section 77 of the *Local Government Regulation 2012* outlines the requirements regarding identifying the minimum general rate to be made and levied per differential general rate category.

LEGAL IMPLICATIONS

The adoption of the Differential General Rates ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of general rates and charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

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

Administration and the half-yearly levy of General Rates and Charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

A landowner may object:

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the description decided by Livingstone Shire Council by which rateable land is categorised, the land should have been included, as at the date of issue of the relevant rate notice, in another rating category.

Further details on the objection process can be found in the Revenue Statement.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

Differential General Rates support the delivery of the 2025–26 Budget and reflects Council's commitment to equitable and sustainable financial management.

In adopting these rates, Council has carefully considered the inflationary pressures impacting service delivery and infrastructure investment. These include forecast increases in the Consumer Price Index (CPI) — with Brisbane CPI projected at 3.25% — and the Livingstone Council Cost Index (CCI), which is expected to rise by 5.0% over the financial year. These indices highlight the growing financial demands on Council operations and have informed the structural adjustments to general rates and separate charges to ensure continued service provision while maintaining fairness and predictability for ratepayers.

12.5 SPECIAL CHARGES 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of the special charges for the 2025-26 financial year for adoption to support the 2025-26 Budget. Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area and the Muskens Beach Revetment Wall.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "**Rural Fire Services Levy**") for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below:

Keppel Group

Rural Fire Brigade	Levy 2025-26	Rural Fire Brigade	Levy 2025-26
Adelaide Park	\$40	Kunwarara	-
Barmoya	\$40	Marlborough	-
Belmont	\$65	Maryvale	\$30
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$40
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$65	Stanage Bay	\$25
Cooberrie	\$10	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$50
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$20
Keppel Sands	\$20		

The rateable land to which the special charge will apply is land within the areas separately described on a map titled:

Keppel Group

'Rural Fire Brigade – Adelaide Park'

'Rural Fire Brigade – Kunwarara'

'Rural Fire Brigade – Barmoya'

'Rural Fire Brigade – Marlborough'

'Rural Fire Brigade – Belmont'	'Rural Fire Brigade – Maryvale'
'Rural Fire Brigade – Bondoola'	'Rural Fire Brigade – Mount Gardiner'
'Rural Fire Brigade – Bungundarra'	'Rural Fire Brigade – Nankin'
'Rural Fire Brigade – Byfield'	'Rural Fire Brigade – Nerimbera'
'Rural Fire Brigade – Canoona'	'Rural Fire Brigade – Ogmore'
'Rural Fire Brigade – Canal Creek'	'Rural Fire Brigade – Rossmoya'
'Rural Fire Brigade – Cawarral'	'Rural Fire Brigade – Stanage Bay'
'Rural Fire Brigade – Cooberrie'	'Rural Fire Brigade – Stockyard Point'
'Rural Fire Brigade – Coowonga'	'Rural Fire Brigade – Tanby'
'Rural Fire Brigade – Great Keppel Island'	'Rural Fire Brigade – The Caves'
'Rural Fire Brigade – Hidden Valley'	'Rural Fire Brigade – Wattlebank'
'Rural Fire Brigade – Jardine'	'Rural Fire Brigade – Woodbury'
'Rural Fire Brigade – Keppel Sands'	

Rural Fire Brigade Maps are available upon request from the Rural Fire Service, Queensland Fire and Emergency Services, Rockhampton Area Office.

The overall plan for each special charge is as follows:

- a) The service, facility or activity for which the plan is made is to fund the provision of fire prevention and firefighting services, facilities and activities by the rural fire brigades.
- b) The rateable land to which the plan applies is identified in the special charge table in the defined benefit areas.
- c) The estimated time for implementing the overall plan is twelve (12) months ending 30 June 2026; however, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- d) The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$217,415.

The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier/owner of the land to be levied with the special charge specifically benefits from the service, facility or activity funded by the special charge because the rural fire brigades are charged with firefighting and fire prevention under the *Fire Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “**North West Emu Park Sewerage Benefited Area – Special Charge**”) of \$478 per rateable assessment for the provision of reticulated sewerage to North West Emu Park.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area' (see Attachment 3 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.

The overall plan for the North West Emu Park Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the construction and

commissioning of sewerage infrastructure necessary for providing reticulated sewerage to North West Emu Park. The construction was completed during the Financial Year 2009-10, and there are no further works to be undertaken.

- b) The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'North West Emu Park Sewerage Benefited Area' (see Attachment 3).
- c) The estimated cost of implementing the overall plan is \$2,377,000 (being the cost of infrastructure constructed).
- d) The estimated time for carrying out the overall plan is (20) years commencing 1 July 2009.

The special charge is to reimburse Council \$1,244,208 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan for the North West Emu Park Sewerage Special Charge for the 2025-26 financial year comprises reimbursement to Council of part of the cost that it has incurred to construct the North West Emu Park Sewerage Scheme.

With the implementation of the North West Emu Park Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$481 per parcel for the first year commencing 1 July 2009. The annual charge of \$478 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$1,839.50 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment of \$1,839.50 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding will be required to be paid at the time of lodging the application.

All parcels within the 'North West Emu Park Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Charge.

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "**Causeway Township Sewerage Benefited Area – Special Charge**") of \$468 per rateable assessment for the provision of reticulated sewerage to Causeway Township.

The rateable land to which the charge applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works was completed during the financial year 2009-10 and there is no further works to be undertaken.

The overall plan for the Causeway Township Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the construction and commissioning of sewerage infrastructure necessary for providing reticulated sewerage to Causeway Township. The works were completed during the financial year 2009-10, and there are no further works to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the areas separately described on a map titled 'Causeway Township Sewerage Benefited Area' (see Attachment 2).
- c) The estimated cost of implementing the overall plan is \$850,000 (being the cost of infrastructure constructed).
- d) The estimated time for carrying out the overall plan is twenty (20) years commencing 1 July 2009.

The charge is expected to reimburse Council \$386,400 of the funds expended on the project. Council funded the cost of construction of the sewerage reticulation infrastructure from its own revenue sources.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Causeway Township Sewerage Scheme.

With the implementation of the Causeway Township Sewerage Project, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the reticulation system of the Project.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because they will enjoy special access to an efficient convenient and healthy system for the removal and treatment of sewerage, which access to which would not have occurred if Council had not undertaken the project of constructing the sewerage reticulation infrastructure.

The charge shall apply per parcel for the duration of twenty (20) years commencing 1 July 2009. The charge being \$235.50 per parcel for the first year commencing 1 July 2009. The annual charge of \$468 per parcel will then apply for the remaining nineteen (19) years commencing 1 July 2010.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council of \$2,142.06 by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction

and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment of \$2,142.06 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,839.50 to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$2,142.06 to also pay the special charge levy for that future financial year, would cause them hardship.

Where the property is currently vacant land and there is a building application lodged or there is an application lodged to reconfigure the lot, the total amount outstanding would be required to be paid at the time of lodging the application.

All parcels within the 'Causeway Township Sewerage Benefited Area' are now included within the Capricorn Coast Sewerage Service Area, and will incur, in addition to the above special charge, the Capricorn Coast Sewerage Scheme Rate Charge.

- (d) Pursuant to Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the "**Muskers Beach Revetment Wall – Special Charge**") of \$192.65, per lineal metre of Muskens Beach frontage, per rateable assessment for the provision of a Revetment Wall to protect the identified properties adjoining Muskens Beach; 22 Kennedy Street through to 48 Reef Street in Zilzie.

The rateable land to which the charge applies is every parcel of rateable land within the area separately described on a map titled 'Muskens Beach Revetment Wall Benefited Area' (see Attachment 4 contained within the Revenue Statement).

The service, facility or activity for which the special charge is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.

The overall plan for the Muskens Beach Revetment Wall Sewerage Special Charge is as follows:

- a) The service, facility or activity for which the plan is made is the design and construction of a stacked sand filled geotextile container revetment wall necessary to provide protection against erosion of the properties by wave action. The works were completed during the financial year 2015-16, and there is no further work to be undertaken.
- b) The rateable land to which the plan applies is every parcel of rateable land within the area separately described on a map titled 'Muskens Beach Revetment Wall Benefited Area' (see Attachment 4).
- c) The estimated cost of implementing the overall plan is approximately \$1,543,252 (being the cost of investigation, design and construction of the revetment wall).
- d) The estimated time for carrying out the overall plan is (15) years from 1 July 2016.

The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, because the revetment wall construction to be funded by the special charge will provide an increased level of

protection from adverse coastal processes such as storm surge and wave action. Protection which would not have occurred if Council had not undertaken the project of constructing the revetment wall infrastructure.

The annual implementation plan in 2025-26 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskies Beach revetment wall.

The charge is expected to reimburse Council \$1,360,450 of the funds expended on the project. Council funded the cost of construction of the Muskies Beach revetment wall from its own revenue sources.

With the implementation of the Muskies Beach revetment wall, the Council has designated the area covered by the Project as a benefited area to enable the charging of a Special Charge to partially fund the costs of the construction costs of the Project.

The charge shall vary from property to property in accordance with the length of property frontage adjacent to the wall. The annual charge per property will be applied for the balance of the fifteen (15) years per parcel from 1 July 2016 on the basis of \$192.56 per l/m of property frontage.

Owners of the relevant rateable land to which the special charge applies may, upon written request, elect to make a lump sum payment to Council (value available upon request on a per property basis) by no later than 30 September 2025, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2025-26 cost per parcel (excluding developer contributions and external funding sources) for the construction and commissioning of the relevant sewerage infrastructure for the overall plan.

Provided that full lump-sum payment (value available upon request on a per property basis) is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2025-26 financial year, Council will grant the relevant ratepayer a concession, by resolution, equal to the amount of the special charge to be levied on their relevant land for the 2025-26 financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the 2025-26 special charge levy, would cause them hardship;
- For each relevant future financial year, Council will consider (upon application by the relevant rate payer) granting the relevant land owner a concession, by resolution, equal to the amount of the special charge to be levied on the relevant land in each future financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the special charge levy for that future financial year, would cause them hardship.

The combined charges for the entire Muskies Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2025.

BACKGROUND

Special Rates and Charges are levied by Council to fund services or facilities that will especially benefit the owners of properties in a specific area. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities specified.

There are no new special charges proposed under the 2025-26 budget.

COMMENTARY

Special charges are adopted in accordance with Section 94 of the *Local Government Act 2009*. The special charges are calculated on the estimated cost to Council of providing the services, Council will make and levy upon identified land pursuant to Section 94 of the *Local*

Government Act 2009, special charges as outlined within the recommendation to defray the expense it incurs in providing identified services or facilities, or engaging in identified activities because, the land or its occupiers has especially benefited, or will especially benefit from, or will have special access to the identified services, facilities or activities, or the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity. Revenue raised from these rates will only be used to fund the implementation program for the specific services, facilities or activities. Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to these charges.

Special charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, and the Muskies Beach Revetment Wall.

PREVIOUS DECISIONS

Previous special charges were adopted in conjunction with the 2024-25 Budget on the 23 July 2024.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in conjunction with Council's Chief Financial Officer and Councillors have reviewed the application of special charges during the 2025-26 series of Budget Workshops.

Rural Fire Services Levy are reflective of review and submission provided by the Area Director Rural Fire Service.

HUMAN RIGHTS IMPLICATIONS

Part 1, Division 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Special charges outlined within the recommendation reflect the Special charges revenue represented within the 2025-26 Budget and Long-Term Financial Forecasts.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Special charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the special charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of special charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

The administration and half yearly levy of special charges is managed by current staffing levels in accordance with existing delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the special charges has been reviewed by Councils external legal advisors in June 2019, and again May 2025 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The proposed special charges outlined in this report are recommended for adoption as part of Council's 2025–26 Budget. These charges—comprising the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area, and the Muskies Beach Revetment Wall—are essential to ensure continued funding for infrastructure and services that directly benefit the identified communities. Their adoption reflects Council's commitment to equitable cost recovery and the sustainable delivery of targeted services.

12.6 SEPARATE CHARGES 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of Separate Charges for the 2025-26 financial year. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network Separate Charge, Natural Environment Separate Charge and the Disaster Response Separate Charge.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Road Network Separate Charge"), in the sum of \$152.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying part of the cost of maintaining the road network for the financial year beginning 1 July, 2025.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge purposes.

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Natural Environment Separate Charge"), in the sum of \$17.40 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the purposes of defraying part of the cost of formulating and implementing initiatives for environmental protection, enhancement and conservation, including various waste management initiatives that contribute to these outcomes for the financial year beginning 1 July, 2025.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge.

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a Separate Charge (to be known as the "Disaster Response Separate Charge"), in the sum of \$60.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the financial year beginning 1 July, 2025 for the purposes of:

- a. Assisting in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment;
- b. Providing mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area; and
- c. Providing funding to recover from disaster events that impact the Livingstone Shire area.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, will not apply to this charge.

BACKGROUND

In accordance with Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council can adopt to make and levy Separate Charges to defray the expense it incurs in providing identified services or facilities or engaging in identified activities for the benefit of its local governed area. The charges are calculated based on the estimated cost to Council of providing these services. Revenue raised from these charges will only be used to fund either all or part of the costs associated with the activities.

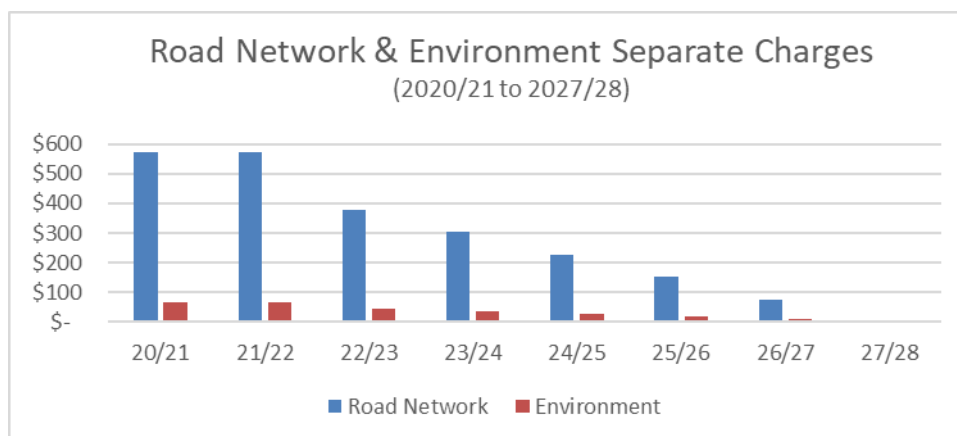
Separate Charges of Livingstone Shire Council include the Road Network Charge, Natural Environment Charge, and the Disaster Response Charge.

COMMENTARY

Council is continuing its transition away from separate charges, such as the Road Network and Natural Environment Separate Charges, with the goal of fully removing them by 1 July 2027. While separate charges are based on the principle of equality—where all rateable properties contribute the same amount regardless of capacity to pay—this approach does not account for equity or the varying financial circumstances of ratepayers. Phasing out these charges allows Council to adopt a more progressive and transparent rating structure that better aligns with community expectations and financial sustainability. It also enables Council to shift the funding of essential services and infrastructure into the general rate base, where contributions can be more fairly distributed. This transition, combined with targeted increases to the minimum general rate, helps reduce the burden on those least able to pay, supporting a more inclusive and socially responsible approach to revenue generation.

The 2025-26 separate charges continue this path as follows;

- Road network separate charge reduce from \$228.00 down to \$152.00 per assessment;
- Natural environment separate charge reduce from \$26.20 down to \$17.40 per assessment;



Following a comprehensive review of the Disaster Management and Resilience Budget and associated programs, Council has determined that maintaining a dedicated Disaster Response Separate Charge remains essential. This decision reflects the increasing frequency and severity of disaster events, and the critical need for reliable, ring-fenced funding to support local SES groups, implement targeted mitigation strategies, and ensure rapid and effective recovery efforts across the shire. Unlike general rates, a separate charge provides transparency and accountability—ensuring that every dollar collected is directed specifically toward disaster preparedness and response. Retaining this charge reinforces Council's commitment to community safety and resilience, while enabling proactive investment in infrastructure and services that reduce long-term risk and recovery costs.

Disaster response separate charge will be set at \$60.00 per assessment

There are no new separate rates or charges proposed for 2025-26 and discount does not apply to separate charges.

Road Network Separate Charge

Council will make and levy a separate charge to defray part of the cost of maintaining the road network within the region. Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Road Network Separate Charge will be \$152 per annum per rateable assessment throughout the region. This is a \$76.00 (33.3%) decrease on the charge levied in 2024-25 of \$228.00, (2023-24 \$304.00, 2022-23 \$380, 2021-22 \$571).

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

Natural Environment Separate Charge

Council will make and levy a separate charge to defray part of the cost of formulating and implementing initiatives for environmental protection, enhancement, and conservation, including various waste management initiatives that contribute to these outcomes.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Natural Environment Separate Charge will be \$17.40 per annum per rateable assessment throughout the region. This is a \$8.80 (33.3%) decrease on the charge levied in 2024-25 \$26.20, (2023-24 \$35.20, 2022-23 \$44, 2021-22 \$66).

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

Disaster Response Separate Charge

The total cost of natural disasters in Queensland is increasing at a significant rate, with this rise in costs, Local Government have a responsibility to ensure measures to mitigate, prepare, respond, recover and build community resilience are implemented. The State Governments 'Queensland Strategy for Disaster Resilience 2017' states Local Government has the responsibility for building community understanding and capability to manage risk and enhance community resilience.

Council will make and levy a separate charge that will assist in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment so vital for our volunteers to assist the community. Secondly, provide mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area as well as provide funding to recover from disaster events that impact our shire.

Council will make and levy the charge equally on all rateable land within the Livingstone Shire Council area.

The amount of the Disaster Response Separate Charge will be \$60 per annum per rateable assessment throughout the region.

Discount in accordance with Section 130 of the *Local Government Regulation 2012* will not apply to this charge.

PREVIOUS DECISIONS

Previous Separate Charges were adopted in conjunction with the 2024-25 Budget on the 23 July 2024.

In the budget adopted 2022-23, Council proposed to phase out separate charges over five (5) years, ensuring the minimum rate increases further reduce the rating burden on those less able to pay. 2025-26 is continuing this path for the Road Network and Environment Separate Charge.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Separate Charges identified reflect discussions had with Councilors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Separate Charges outlined within the recommendation reflect the Separate Charge revenues represented within the 2025-26 Budget and Long-Term Financial Forecasts.

The total revenue budgeted for Separate Charges is \$4.311 million, which includes a 1% growth rate for new rateable properties.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Separate Charges.

Discount in accordance with Section 130 of the *Local Government Regulation 2012*, does not apply to separate charges.

LEGAL IMPLICATIONS

The adoption of the Separate Charges ensures Council's compliance with the requirements of the *Local Government Regulation 2012* and provides for the basis for the levying of Separate Charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Separate Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Separate Charges has been reviewed by King and Company Solicitors in June 2019, and again in May 2025 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The proposed Separate Charges for the 2025–26 financial year are submitted for Council's adoption as part of the broader budget framework. These charges—comprising the Road Network, Natural Environment, and Disaster Response Separate Charges—are applied equally across all rateable properties within the Shire. They reflect Council's ongoing transition toward a more equitable and transparent rating structure, while ensuring continued investment in essential infrastructure, environmental stewardship, and disaster resilience. Their adoption supports the delivery of critical services and aligns with Council's long-term financial and community objectives.

12.7 WATER UTILITY CHARGES 2025-26**File No:** fa10590, FM12.5.1**Attachments:** Nil**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue**SUMMARY**

The purpose of this report is to seek Council's adoption of the water utility charges for the 2025-26 financial year.

OFFICER'S RECOMMENDATION

THAT

CAPRICORN COAST WATER SUPPLY CHARGES

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Capricorn Coast water services by the Council, as follows:

Capricorn Coast Water Supply Scheme – Residential & Non-Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 800
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 800

Capricorn Coast Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27/kl

Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.27/kl

- (b) The application of the above levied Capricorn Coast water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2025-26.

The Caves and Marlborough Water Supply

- (c) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of The Caves and Marlborough water services by the

Council, as follows:

The Caves & Marlborough Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 769
25mm	\$ 1,250
32mm	\$ 2,048
40mm	\$ 3,200
50mm	\$ 5,000
65mm	\$ 8,450
75mm	\$ 11,682
80mm	\$ 12,800
100mm	\$ 20,000
150mm	\$ 45,000
200mm	\$ 80,000
Vacant Land	\$ 769

The Caves & Marlborough Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27/kl

The Caves & Marlborough Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.27/kl

- (d) The application of the above levied The Caves and Marlborough water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2025-26.

Nerimbera Water Supply

- (e) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Nerimbera water services by the Council, as follows:

Nerimbera Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 640
25mm	\$ 1,000
40mm	\$ 2,560
100mm	\$ 16,000
150mm	\$ 36,000
Vacant Land	\$ 640

Nerimbera Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27/kl

Nerimbera Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.27/kl

- (f) The application of the above levied Nerimbera water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2025-26.

Ogmore Water Supply

- (g) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of Ogmore water services by the Council, as follows:

The Ogmore Water Supply Scheme – Non-Residential & Residential Access Charges

Meter Size	Annual Access Charge
20mm	\$ 480
Vacant Land	\$ 480

The Ogmore Water Supply Scheme – Non-Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.27/kl

The Ogmore Water Supply Scheme – Residential Water Consumption Charges

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 st Tier	up to 90kl per quarter	\$1.40/kl
2 nd Tier	all usage greater than 90kl per quarter	\$3.27/kl

- (h) The application of the above levied Ogmore water supply charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2025-26.

BACKGROUND

Water Utility charges consist of both Water Access charges (issued half-yearly) and Water Consumption charges (issued at quarterly intervals). Water access refers to the provision of water to a property. It also covers the costs of maintenance and operation of the water system including the water treatment plant and infrastructure.

Water use by residential properties is relatively high and there appears to be scope to enhance the focus of consumption charges to further promote demand management. Effective demand management provides a signal that the above average (or excess) water consumption comes at a much higher price, which places an incentive on the household to adjust water use behaviours.

Council has implemented a two-tier consumption charge that aligns with industry peers and the price point for the first-tier consumption charge provides greater incentive to conserve water.

COMMENTARY

Water charges will be set to recover all the costs associated with the provision of water services by Council in the financial year.

These costs include loan interest, depreciation, the cost of ongoing maintenance and operation of the system including treatment plant operations and the provision of infrastructure.

As the water and sewerage (wastewater) functions are a significant business activity under the National Competition Policy requirements, the charges are also made to consider tax equivalents, return on investment and other competitive neutrality adjustments.

Subject to any express provision to the contrary Council will charge all land (including vacant land) connected to its water supply services or capable of connection to its water supply services, a 2-part tariff for the 2025-26 financial year, comprised of a:

- a) graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and
- b) multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

The application of the water supply charges (including water consumption) are in accordance with further policy and tables outlined within the Revenue Statement.

For the financial period beginning 1 July 2025 a water supply charge will apply to all land in the Livingstone Shires Water Supply Areas (further detail is contained within the Revenue Statement), either rateable or non-rateable, that is connected or capable of being connected whether occupied or not occupied, including residential, commercial users and community title lots.

The access charge for all properties located within the boundaries and approved properties outside the boundaries of the Shire's Water Supply Areas, will be as detailed in the water access charges tables as identified within the recommendation and contained within the Revenue Statement. Access charges identified are applied per meter or per lot as appropriate for the period 1 July 2025 to 30 June 2026 and will generally be levied on a half yearly basis.

The access charge for unoccupied land that is capable of connection to Council's water supply will be the sum payable for a 20mm residential water meter connection.

The consumption charge for all properties located within the boundaries and approved properties outside the boundaries of the Livingstone Shire Council Water Supply Areas shall be charged an amount per kilolitre as detailed in the consumption charges tables contained within this report and the Revenue Statement. The water period for the consumption charge will be for a period from 1 July 2025 to 30 June 2026 and billing will generally be in arrears on a quarterly basis.

Council has been working on reviewing the pricing structure for its water business to ensure overall cost recovery in aggregate across all schemes is in line with commercial cost recovery requirements under full cost pricing principles. In 2019-20 Council proposed phasing in a user pays charging regime over the following five (5) years. This pricing structure included the transition to a two-tier water consumption model for residential properties, retaining the single tier consumption charge for non-residential and targeting this to be set at the ultimate second-tier residential water charge. Discount will continue to apply on all access charges, however, does not apply on consumption charges.

In 2025-26 the water consumption pricing structure maintains a two-tier residential water consumption charge (implemented 2024/25) and retains a single non-residential consumption which will be charged at the tier-two charge per kilolitre.

The residential 1st tier quarterly consumption remains unchanged at 90kL, which remains higher than the average household consumption (75kL). In 2025-26 a household that consumes 90kL of water in a quarter will cost \$126.00 which is \$6.30 increase when compared to the price charged in 2024-25 of \$119.70.

Year of price path implementation		YR1	YR2	YR3	YR4	YR5	
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Residential	1st tier charge	\$0.91	\$0.89	\$0.91	\$1.01	\$1.33	\$1.40
	1st tier Quarter consumption threshold	75kL	60kL	45kL	30kL	90kL	
	2nd tier charge	\$1.41	\$1.37	\$1.39	\$1.54	\$3.11	\$3.27
	2nd tier Quarter consumption threshold	150kL	135kL	120kL	105kL	>90kL	>90kL
	3rd tier charge	\$2.83	\$2.74	\$2.79	\$3.10		
	3rd tier Quarter consumption threshold	>150kL	>135kL	>120kL	>105kL		
Non-Residential single tier charge		\$2.07	\$2.14	\$2.29	\$2.54	\$3.11	\$3.27

Council is progressing with the transition to service level-based pricing for access charges in 2025–26. Under this approach, charges will reflect the specific service level provided within each scheme, determined by factors such as water quality (potable vs non-potable) and delivery method (on-demand vs constant flow). For the 2025–26 financial year, pricing will be structured across three categories:

1. Potable water with on-demand supply (Capricorn Coast, The Caves/Marlborough)
2. Potable water with constant flow (Nerimbera)
3. Non-potable water (Ogmore)

As part of this transition, Council intends to apply a 20% discount to access charges for potable water schemes with constant flow and a 40% discount for non-potable water schemes. The only exception to this is for 20mm connections for The Caves/Marlborough which will progress the transition over a further year in 2026/27.

PREVIOUS DECISIONS

Previous Water Utility charges were adopted in conjunction with the 2024-25 Budget on the 23 July 2024. The Water Utility charges identified reflect discussions had with Councillors during the 2025-26 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage, and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The water utility and consumption charges identified within this report are reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached policy.

BUDGET IMPLICATIONS

Water Utility Charges outlined within the recommendation reflect the Water Utility charge revenues represented within the 2025-26 Budget and Long-Term Financial Forecasts.

The five-year price path has been taken into consideration as part of the long-term financial forecast.

The gross budgeted revenue for water access and consumption charges forecast for 2025-26 is \$26.182 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides the authority for Council to make and levy Utility charges, for the supply of Water services by the Council.

LEGAL IMPLICATIONS

The adoption of the Water Utility charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Water Utility charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Water Access Utility charges and Quarterly Water Consumption charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Water Utility charges has been reviewed by King and Company Solicitors in June 2019, and again May 2025 to mitigate any unforeseen risks.

Bulk water contractual arrangements are under negotiation. Council has made provision for annual increased based on the current agreement methodology.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The proposed water utility and consumption charges for 2025–26 are submitted for Council's adoption in alignment with the principles of full cost recovery and legislative compliance. These charges have been developed to ensure the sustainable delivery of water services across all schemes, while supporting demand management and reflecting service-level differentiation. Their adoption will underpin the financial integrity of the 2025–26 Budget and contribute to the long-term viability of Council's water operations.

12.8 SEWERAGE CHARGES 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of the Sewerage Utility Charges for the 2025-26 financial year.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Sewerage Utility Charges, for the supply of sewerage services by the Council, as follows:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
<i>Capricorn Coast</i>	\$1,038.00	\$986.00
<i>Great Keppel Island</i>	\$1,038.00	\$986.00

- (b) The application of the above levied sewerage charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2025-26.

BACKGROUND

The Sewerage Utility Charges are set to recover all the costs associated with the provision of sewerage reticulation services provided by Council. Domestic charges are generally one charge, whilst Commercial charges are allocated per pedestal or urinal as outlined within this report.

Council has reviewed its sewerage business activities and the current cost recovery in aggregate is slightly below commercial cost recovery requirements under full cost pricing principles. As the scheme is presenting slightly under-recovering the targeted commercial cost recovery level, future price increases slightly higher than CPI may be required, assuming that no significant additional operating costs and/or capital are envisaged.

Pricing structures are reviewed annually against forecasted expenditure and economic conditions.

COMMENTARY

For the financial period beginning 1 July 2025 Council will make and levy a sewerage charge in respect of:

- all rateable land within the Declared Sewerage Areas of Livingstone Shire, or otherwise, to which the Council provides or is prepared to provide sewerage services, including areas to which such services are extended from time to time during the financial year. Council will make and levy the charge whether the land is occupied or not.
- all non-rateable land within the Declared Sewerage Areas of Livingstone Shire, where the owner or occupier has requested the sewerage service be provided to the land and the land is capable of being connected to the service, whether occupied or not occupied.

Council will make and levy the sewerage charge whether land is occupied or not.

The sewerage charge will be set to recover all the costs associated with the provision of sewerage reticulation services provided by Council in the financial year. These costs include

loan interest, depreciation and the cost of ongoing maintenance and operation of the system, including treatment plant operations.

For occupied land, whether rateable or not, charges for the twelve (12) months ended 30 June 2026 will be made and levied on the following basis:

- a) Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- b) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge:
 - The term single dwelling is to be given its ordinary meaning as a residential property used for ordinary domestic purposes and includes home office situations such as for example, where desk or computer work may be done, phone calls made or answered from within the premises for business purposes but where there are no more than 1 (one) non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence; and
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
- c) In the case of land containing two or more dwellings, flats or units, the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal;
- d) In the case of Retirement Villages or Aged/Nursing Homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the Aged/Nursing Homes properties (i.e. in common areas, communal living areas or public facilities); and
- e) For all other premises, the sewerage charge is calculated on the number of pedestals together with the number of urinals multiplied by the charge for the first water closet pedestal. For the purpose of this paragraph, each 1,200mm of a continuous style urinal or part thereof will count as one urinal.

Where there is more than one dwelling on a land parcel, additional sewerage charges shall apply as if each dwelling were on a separate land parcel (including flats, units, studios, cabins, relative retreats, independent living quarters and secondary dwellings).

However, if there is only one (1) additional dwelling on a land parcel; additional charges shall apply as if each dwelling were on a separate land parcel, only when the additional dwelling floor area exceeds 80m².

An additional dwelling need not include its own facilities for washing clothes to be considered self-contained.

Where there is more than one commercial or industrial building upon a land parcel, charges will apply as if each building were on a separate land parcel.

Where a building is used for more than one purpose, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the Differential General Rating Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3, or 4), the sewerage utility charge is levied on the same basis as residential properties, even though to be eligible the properties must be classified as commercial use properties.

For the purpose of these charges:

- a) A community titles lot is taken to be:
 - a single dwelling if it is used wholly or predominantly as a place of residence; and
 - a non-dwelling property in any other case.

- b) A community title lot is a lot in a community titles scheme;
- c) A community titles scheme is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the *Integrated Resort Development Act 1987*); and
- d) A contribution schedule lot entitlement is an entitlement by that name, recorded in the community management statement (or analogous instrument) for a community titles scheme.

The sewerage charges will be those shown in the following tables:

LIVINGSTONE SHIRE COUNCIL SEWERAGE SCHEME – CHARGES

Sewered Premises	Basis	Number of Charges
Private Single Dwelling/Residential Unit or Stables or property subject to rural differential rate	Each Residence (regardless of number of pedestals)	1 Charge
Land including two or more Dwellings, Unit, Flats, Studios, Cabins, Dwellings, Dual Occupancy and Secondary Dwellings	Each Flat (includes studios, cabins, dwellings, dual occupancy and secondary dwellings)	1 Charge
Aged/Nursing Home Plus Aged/Nursing other facilities	Each Unit/Cottage Each Pedestal/Urinal	1 Charge 1 Charge
Other Premises	Each Pedestal / 1200mm of Urinal or part thereof	1 Charge
Vacant Land	Each rateable property	1 Vacant Land Charge

For those properties in the Declared Sewerage Area, the annual charges as per the above schedule will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Capricorn Coast	\$ 1,038	\$ 986
Great Keppel Island	\$ 1,038	\$ 986

PREVIOUS DECISIONS

Previous Sewerage charges were adopted in conjunction with the 2024-25 Budget on the 23 July 2024. The sewerage charges identified reflect discussions had with Councilors during the 2025-26 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The sewerage charges identified within this report are reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Part 1, Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Sewerage Charges outlined within the recommendation reflect the related revenue represented within the 2025-26 Budget and Long-Term Financial Forecasts. The gross sewerage charge revenue estimated to be levied (excluding discounts & remissions) is \$15.642 million which includes a 1% growth increase on new properties within the scheme area.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Sewerage Utility Charges, for the supply of sewerage services.

LEGAL IMPLICATIONS

The adoption of the Sewerage charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides for the basis for the levying of Sewerage charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Sewerage charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Sewerage charges has been reviewed by Councils' external legal advisors in June 2019, and again in May 2025 in order to mitigate any unforeseen risks.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The proposed sewerage utility charges for the 2025–26 financial year are submitted for Council's formal adoption. These charges have been developed to ensure full cost recovery for the provision of sewerage services, in alignment with Council's financial sustainability objectives and legislative obligations. Their adoption will enable the continued delivery of essential infrastructure and services, as outlined in the 2025–26 Budget and Long-Term Financial Forecast.

12.9 WASTE MANAGEMENT UTILITY CHARGES 2025-26

File No: FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

This purpose of this report is to seek Council's adoption of the Waste Management charges for the 2025-26 financial year. The report details the structure of charges based on the number of bins and the type of service provided, ensuring equitable cost recovery for waste management services.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy Waste Management Utility Charges, for the supply of waste management services by the Council, as follows:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined Waste and Recycling Collection	\$634
Additional Collection – Waste	\$486
Additional Collection – Recycling	\$153
Ogmore - Waste Collection	\$312
Great Keppel Island - Combined Waste and Recycling Collection	\$790
Great Keppel Island - Additional Collection - Waste	\$690
Great Keppel Island - Additional Collection - Recycling	\$291
Residential Waste Facility Charge	\$45
Commercial Services	
Waste Collection	\$595
Additional Collection – Waste Other than Normal Collection Day	\$710
Recycling Collection	\$172
Additional Collection – Recycling Other than Normal Collection Day	\$229
Ogmore - Waste Collection	\$361
Great Keppel Island - Combined Waste and Recycling Collection	\$902
Great Keppel Island - Additional Collection – Waste	\$690
Great Keppel Island - Additional Collection – Recycling	\$291

- (b) The application of the above levied waste collection and recycling charges be in accordance with the further detail provided in Council's adopted Revenue Statement

2025-26.

BACKGROUND

The Waste Management Utility Charges incorporate the general waste and recycling charges applied based on the number of bins at the property. Commercial charges are levied per bin per collection relative to the type of service outlined within the schedule of waste collection and recycling charges.

COMMENTARY

Council has been working on reviewing the pricing structure for its waste business to implement best practice cost recovery in line with commercial cost recovery requirements under full cost pricing principles. Council is proposing to introduce a more equitable charging regime to ensure that users of all waste facilities are contributing to the full cost of providing the various facilities and services.

Services to be provided

- For the purposes of section 5 of Local Law No.8 (Waste Management) 2018, at its 18 June 2024 Meeting, Council endorsed the update of the Designated Waste Collection Areas Procedure which identifies the following:
 - i. Designated Waste Collection Areas in which Council will conduct general waste collection (Collection Areas); and
 - ii. May conduct general waste collection (Service Routes or be able to be accessed from a service route safely).

Premises in the Collection Areas will be supplied with the Minimum MGB per Premises and the frequency of collection which is identified in the Waste Management Schedule which is appended to Council's Designated Waste Collection Areas Procedure.

Application of Waste Collection and Recycling Charges

- a) Waste Collection and Recycling Charges will only be applied to properties within the Designated Waste Collection Areas or Service Routes/accessed from a Service Route.
- b) If a property has one or more residential structures or units capable of separate occupation, the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied for each structure or unit (including flats, studios, cabins, dwellings, relative retreats, dual occupancies, independent living quarters and secondary dwellings).
- c) Where an additional collection service is provided to a secondary dwelling, the additional relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- d) To prevent doubt, where a secondary dwelling exceeds the floor area of 80m² an additional domestic combined service must be provided.
- e) Where a collection service is provided to a residence on a property within Category L6, L6A, L6B, L6C or L6D (Other Rural or Beef Production 1, 2, 3 or 4), the relevant Waste Collection and Recycling Charges (Domestic Services) will be levied.
- f) For newly constructed structures, the Combined Waste and Recycling Collection charge will be applied from the date of plumbing/building approval or delivery of the MGB, whichever occurs first.
- g) If a collection service is cancelled in accordance with 5.8 of Council's Waste and Recycling Collection Procedure, charges will not be levied.
- h) If there is more than one commercial operator on land capable of separate occupation, the owner will be charged the appropriate fee according to the quantity of collections provided.

Domestic Services Charges**Combined Waste and Recycling Collection charge:**

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service.

Ogmore – Waste Collection charge:

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Combined Waste and Recycling Collection charge:

Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

NOTE: to be provided on the same day as existing collection service

Waste Facility Charge**Residential Waste Facility Charge:**

Provision and access to waste management facilities, services and waste disposal vouchers.

Commercial Services Charges**Waste Collection charge:**

Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.

Recycling Collection charge:

Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.

Additional Collection – Waste and Additional Collection – Recycling charges:

Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.

PREVIOUS DECISIONS

Previous Waste Management Utility Charges were adopted in conjunction with the 2024-25 Budget on the 23 July 2024.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The Waste Management Utility Charges identified are reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

Council resolved to adopt full cost pricing principles to the water, sewerage and waste activities from 1 July 2017 at its Ordinary Meeting on the 20 June 2017.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Council received an upfront payment to cover four financial years of the waste levy in 2022-23 to 2025-26. The waste levy payments received from the Department of Environment and Science mitigate any direct impacts of the State Government Waste Levy (implemented 2019-20) upon households, for the disposal of eligible municipal solid waste generated in Livingstone Shire Council areas that is delivered to a waste disposal site/landfill for the 2025-26 financial year.

Council values the annual payment received by the Queensland Government to ensure that the waste levy has no direct impact on households will be maintained at 100% as an eligible regional council.

Municipal solid waste includes household kerbside collected waste (i.e., wheelie bins), domestic self-haul waste and waste from litter bins, street sweepings and public place maintenance.

Waste Management charges outlined within the recommendation reflect the related revenue represented within the 2025-26 Budget and Long-Term Financial Forecasts. The long-term financial forecast does not factor any advance payments to Council to cover the cost of the State Government's waste levy beyond June 2024 and note that annual payments will be revived again in 2025.

The gross revenue budget (before discount or rebates) is \$10.614 million.

LEGISLATIVE CONTEXT

Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, provides Council the authority to make and levy Waste Management Utility Charges, for the supply of waste management services.

LEGAL IMPLICATIONS

The adoption of the Waste Management Utility Charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides the basis for the levying of Waste Management Utility Charges for the 2025-26 financial year.

STAFFING IMPLICATIONS

The administration and half-yearly levy of Waste Management Utility Charges is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

The Revenue Statement inclusive of the Waste Management Utility Charges has been reviewed by King and Company Solicitors in June 2019, and again in May 2025 to mitigate any unforeseen risks with no material changes made.

Council receives a 100% payment of the waste levy charged on household waste which mitigate any direct impacts of the State Government Waste Levy on residential properties.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

General waste and recycling services are linked to the number of bins at properties, with commercial charges based on the service type. The Council has defined Designated Waste Collection Areas where waste collection services will be provided, ensuring all users contribute fairly to service costs. Council also includes a waste facility charge to offset the costs towards provision of waste transfer stations, landfill and the provision of waste disposal vouchers. Council values the annual payment received by the Queensland Government to ensure that the waste levy has no direct impact on households will be maintained at 100% as an eligible regional council.

12.10 LEVY AND PAYMENT 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption of the levy and payment periods for the 2025-26 rates and charges.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy shall generally be levied half yearly (billing periods beginning August and January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Such rates and utility charges shall be payable by the due date detailed on the rate notice.
- (b) Council will apply Section 102 of the *Local Government Regulation 2012* to the reading of water meters so that if a meter is due to be read on a particular day (e.g. the last day of a quarter) to enable Council to calculate a consumption charge to be levied, the meter will be deemed read on that particular day if it is read within 2 weeks before the day or 2 weeks after the day.
- (c) Pursuant to Section 118 of the *Local Government Regulation 2012*, that Council's Rates and Charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the date of the issue of the rate notice.

BACKGROUND

Livingstone Shire Council Rates and Utility Charges shall generally be levied half yearly except for water consumption which will be levied at quarterly intervals on a rolling basis. Such Rates and Utility Charges issued will be provided thirty (30) days for payment.

COMMENTARY

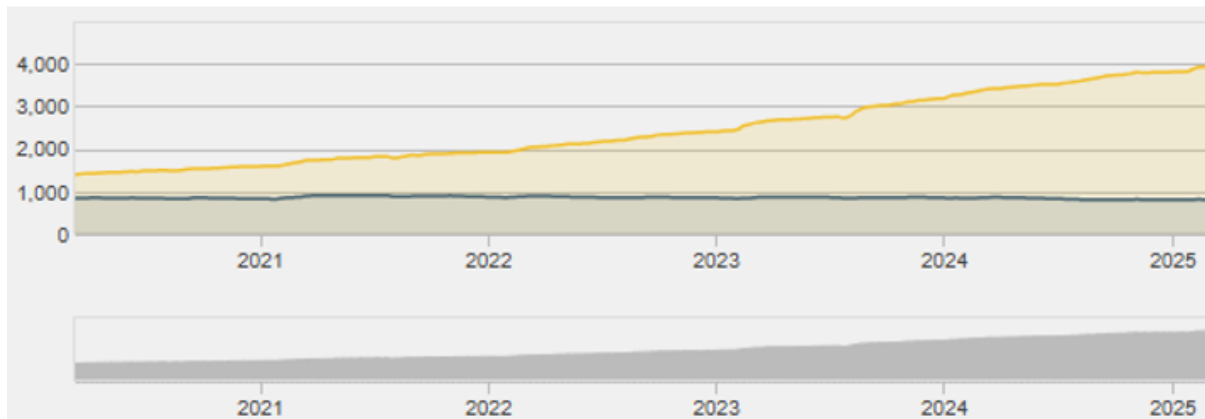
Rates and Utility Charges are billed half-yearly. Billing periods being 1 July 2025 to 31 December 2025 (issued July/August) and 1 January 2026 to 30 June 2026 (issued January/February) with the exception of water consumption which will be levied at quarterly intervals on a rolling basis. Water consumption, however, is levied quarterly on a rolling basis. Where possible, water consumption notices are issued alongside the Rates and Utility Notices to minimise confusion regarding payment due dates. This approach reduces the number of separate bulk notice issuances from six (6) to four (4), contributing to administrative and cost-saving efficiencies.

In addition to consolidating notice issuances, Council has proactively implemented systems that allow ratepayers to 'opt in' for electronic delivery of Rates and Utility Notices via email or BPAY View. Payment reminders are also issued via email or SMS, complementing the official delivery method; either the default hard copy or the selected electronic option.

Take up of electronic delivery methods for both rates and water notices are around 24%.

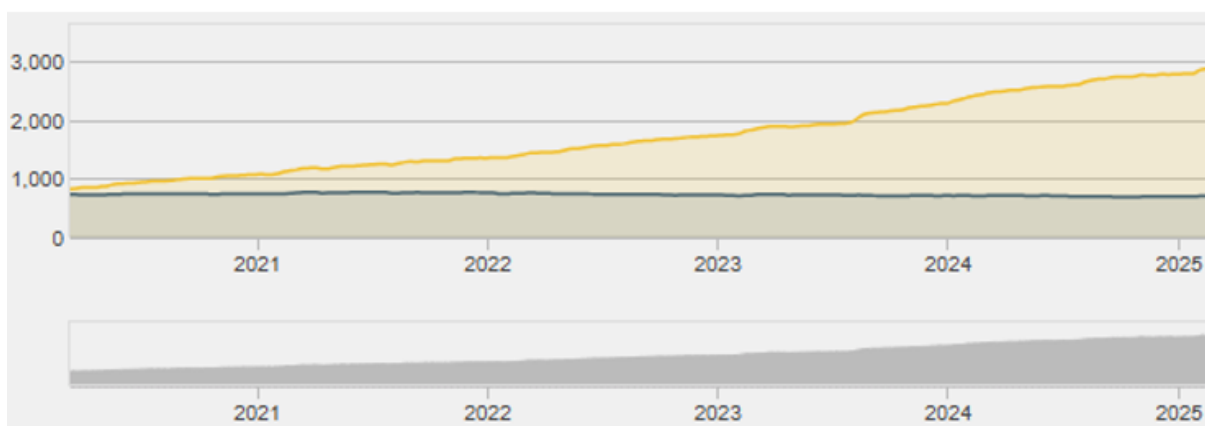
Rates Notices Electronic Delivery

March 2020 to March 2025 (24.3%)



Water Notices Electronic Delivery

March 2020 to March 2025 (24.4%)



Council has reviewed the payment terms (when notices become due and payable) and it remains at 30 days. This is to maintain administrative efficiencies implemented in previous years and assist timeframes when processing supplementary levies and the debt recovery processes.

PREVIOUS DECISIONS

The levy and payment periods for the 2024-25 year were outlined within the Revenue Statement 2024-25 and adopted on the 23 July 2024, in conjunction with the 2024-25 Budget.

Since adoption of the 2016-17 Budget, water consumption notices have been issued with the Rates and Utility Notices wherever possible.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The levy and payment periods identified are reflective of discussions had with Councillor's during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

Any extension of payment periods can adversely affect the budgeted revenue as it delays/reduces cash flow and subsequent debt recovery actions.

LEGISLATIVE CONTEXT

Section 107 of the *Local Government Regulation 2012*, outlines the requirement for Council to identify the billing periods for rates and utility charges.

Section 114 of the *Fire and Emergency Services Act 1990*, outlines the requirement for Council to identify the billing periods for the State Government's Emergency Management, Fire and Rescue Levy.

Section 102 of the *Local Government Regulation 2012*, details the requirements in regard to reading of water meters.

Section 118 of the *Local Government Regulation 2012*, outlines the Councils ability to decide the date by which, rates or charges must be paid.

LEGAL IMPLICATIONS

Adoption of levy and payment periods ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the levy and payment period is managed by current staffing levels in accordance with the Revenue Statement.

Applications in regard to missed discount are processed in accordance with the Rates Payment Policy.

RISK ASSESSMENT

Risk is mitigated by strategies to identify with ratepayers that Rates and Utility Notices have issued and the subsequent dates due for payment.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The proposed levy and payment periods for the 2025–26 financial year are submitted for Council's endorsement as part of the broader budget framework. These arrangements are designed to maintain consistency with prior years, support efficient revenue collection, and uphold compliance with legislative requirements. Their adoption will ensure timely billing and payment processes that align with Council's financial and operational objectives.

12.11 INTEREST 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council adoption of the rate of interest applied to all overdue rates and utilities (including water consumption) for the 2025-26 financial year.

OFFICER'S RECOMMENDATION

THAT Council resolves pursuant to Section 133 of the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) per cent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

BACKGROUND

In accordance with the *Local Government Regulation 2012*, overdue rates will bear interest at the rate of seven (7) percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month or at such other time as required for the issuing of statutory notices.

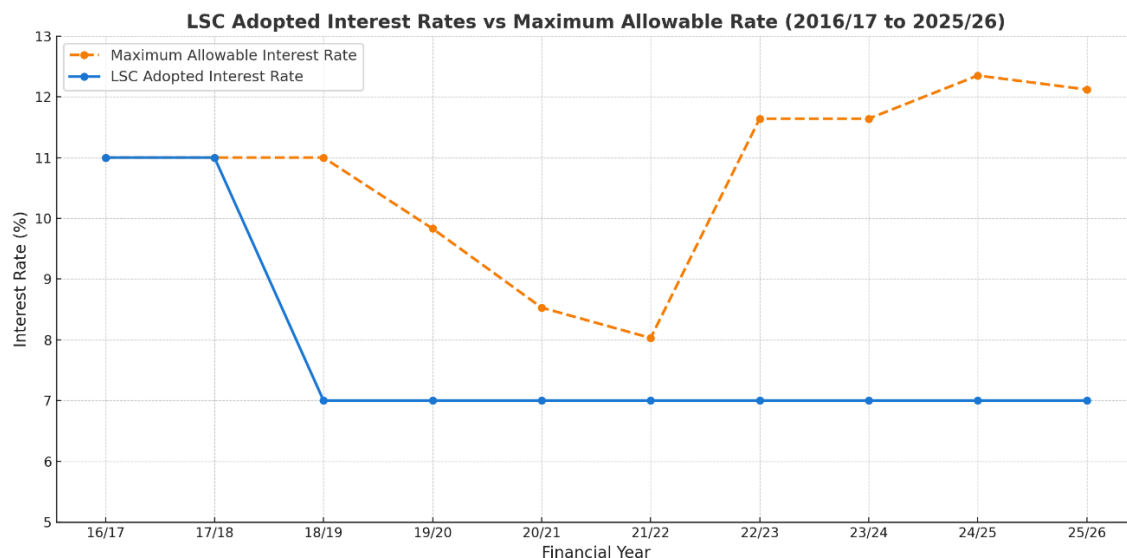
COMMENTARY

The *Local Government Regulation 2012* outlines the maximum statutory rate of interest being the prescribed rate for a day of eight (8) per cent plus the bank bill yield rate (4.12 per cent). From 1 July 2025, the Department of Local Government, Water and Volunteers has prescribed that the maximum interest rate to be 12.12 per cent (2024-25 12.35 per cent

Council has identified that this rate of interest is unintentionally increasing the difficulty of our ratepayers to pay down their arrears. Council recognises that many of these ratepayers are genuinely attempting to pay down their overdue balances.

Therefore, Council has opted to maintain the level of interest applied to seven (7) percent for the eighth year in a row. The seven (7) percent per annum, compounded monthly, to be calculated from the end of the financial half year in which they fall due and charged at the end of each month until the arrears are paid in full.

The graph below demonstrates Council's continued policy restraint and fiscal responsibility in the application of interest to overdue rates & charges. It highlights Council's deliberate decisions to support ratepayers who may be experiencing financial hardship, by consistently charging an interest rate significantly lower than the maximum allowable. This approach reflects Council's commitment to compassion over penalty and reinforces a sustained record of financial prudence, despite having the legislative capacity to impose a substantially higher rate.



PREVIOUS DECISIONS

The previous rate of interest applied (7%) to arrears was adopted within the Revenue Statement 2024-25 in conjunction with the 2024-25 Budget. The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

The application of the interest and the rate of seven (7) percent is reflective of discussions had with Councillors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The application of the interest on arrears outlined within the recommendation is reflected within the interest revenues represented within the 2025-26 Budget and Long-Term Financial Forecasts.

The interest outlined within the recommendation reflects the related revenue represented within the 2025-26 Budget and Long-Term Financial Forecasts.

The estimated interest from overdue rates and charges is \$0.133 million.

LEGISLATIVE CONTEXT

Section 133 of the *Local Government Regulation 2012* identifies the maximum statutory interest rate in which a Local Government can charge.

LEGAL IMPLICATIONS

Adoption of the interest rate applicable for overdue rates and charges ensures compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the interest is managed by current staffing levels within the Revenue and Rates function.

RISK ASSESSMENT

Council has maintained an interest rate for overdue rates and charge lower than the statutory maximum threshold.

The revenue stream, whilst material, is determined by a proportion of ratepayers who do not pay rates and charges in full by the due date. Council has in place a variety of payment options for ratepayers to assist in paying arrears

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The seven (7) percent rate of interest has been maintained for the previous seven (7) financial years and reinforces Council's deliberate decisions to support ratepayers who may be experiencing financial hardship, by consistently charging an interest rate significantly lower than the maximum allowable.

12.12 DISCOUNT 2025-26

File No: fa10590, FM12.5.1
Attachments: Nil
Responsible Officer: Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer
Author: Priscilla Graham - Coordinator Revenue

SUMMARY

The purpose of this report is to seek Council's adoption for a ten percent discount on prompt payment of rates and charges for the 2025-26 financial year, aimed at encouraging timely payments among ratepayers.

OFFICER'S RECOMMENDATION

THAT Council resolves:

1. in accordance with Section 130 of the *Local Government Regulation 2012*, Council will allow a discount of ten (10) percent on the following charges made and levied:
 - gross differential general rates
 - sewerage utility charges
 - water utility charges
 - waste management utility charges.
2. This discount **excludes** water consumption charges, waste facility charge, the emergency services levy, and special and separate rates and charges.
3. To be eligible for the discount, the full amount outstanding, including any overdue rates and interest accrued up to the date of payment, less any applicable discount, must be paid in full by the due date stated on the original notice of the levy.

BACKGROUND

Council offers a discount to encourage on time payment of rates and utility charges and reward ratepayers for the responsible management of their accounts. It is estimated that ninety (90) percent of ratepayers take advantage of this incentive and ensure their half-yearly rates and utility notices are paid by the due date for discount.

COMMENTARY

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

Charges excluded from discount entitlement include:

- Rural Fire Levy
- Emergency Services Levy
- North West Emu Park Sewerage Benefited Area Special Charge
- Causeway Township Sewerage Benefited Area Special Charge
- Muskies Beach Revetment Wall Special Charge
- Water Consumption Charges
- Natural Environment Separate Charge
- Road Network Separate Charge
- Disaster Response Separate Charge

- Waste Facility Charge

PREVIOUS DECISIONS

The previous rate of discount for on time payment was adopted within the Revenue Statement 2024-25 in conjunction with the 2024-25 Budget. The discount identified reflects discussions had with Councilors during the 2025-26 series of Budget Workshops.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report.

ENGAGEMENT AND CONSULTATION

Council officers in consultation with Council's Chief Financial Officer and Councillors have reviewed the applicable rate of discount for on-time payment.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights.'

There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The 2025-26 Budget estimates approximately 90% of ratepayers take advantage of the ten (10) percent prompt payment discount.

The estimated value of discount in 2025-26 is \$8.456 million.

LEGISLATIVE CONTEXT

Section 130 of the *Local Government Regulation 2012* provides the ability for Council to allow a discount for the payment of rates and charges before the due date for discount.

LEGAL IMPLICATIONS

The adoption of the discount ensures Council's compliance with the requirements of the *Local Government Regulation 2012*.

STAFFING IMPLICATIONS

The administration of the discount is managed by current staffing levels in accordance with the Revenue Statement.

RISK ASSESSMENT

Risk is mitigated by the due date of payment clearly identified upon notices and additional marketing of discount dates.

Applications regarding missed discount are processed in accordance with the Rates Payment Policy.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The purpose of this report is to seek the Council's approval for the adoption of a ten percent discount on prompt payment of rates and charges for the 2025-26 financial year. This discount is intended to encourage timely payments among ratepayers and is estimated to be utilised by ninety percent of ratepayers. The discount applies to gross differential general rates, sewerage utility charges, water utility charges, and waste management utility charges, provided all outstanding amounts are paid by the due date. However, certain charges are

excluded from this discount, including water consumption charges, waste facility charge, emergency services levy, and special and separate rates and charges.

The financial implications of this discount are significant, with an estimated total discount value of \$8.456 million for the year. The adoption of this discount is in accordance with Section 130 of *the Local Government Regulation 2012*, which allows the Council to offer a discount for the payment of rates and charges before the due date.

12.13 RATES REBATES AND REMISSIONS POLICY 2025-26**File No:** fa10590, FM12.5.1**Attachments:** 1. Rates Rebates & Remission Policy [↓](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

SUMMARY

This purpose of this report is to seek Council's adoption of the Rates Rebates and Remissions Policy for the 2025-26 financial year. This policy provides rating rebates and remissions for approved pensioners, not for profit/charitable organisations and properties with nature refuge agreements.

OFFICER'S RECOMMENDATION**THAT**

- (a) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council adopt the Rates Rebates and Remissions Policy.
- (b) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme), a 20% remission (to a maximum of \$300) on all rates levied in respect of the property the person owns and occupies, excluding special rates/charges, water consumption charges and rural and state fire levies/charges. The Council Pensioner Subsidy includes a person in receipt of a Widow/ers Allowance. The remission is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*).
- (c) Pursuant to Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will grant varied levels of concessions to approved charitable and other not-for-profit Community Groups, including not-for-profit Sporting Bodies, in accordance with the provisions of the *Rates Rebates and Remissions Policy*. The concessions are offered in accordance with eligibility criteria outlined within the Rates Rebates and Remissions Policy and are offered on the basis that the ratepayers are entities whose objectives do not include the making of a profit.
- (d) General Rate Remissions - In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.
- (e) Permits to Occupy (Pump Sites)
Council will grant a remission on the following basis for those assessments that only contain a Permit to Occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:
 - (a) Separate Charges – 100% remission
 - (b) General Rates – Maximum remission of \$600.00
- (f) Nature Refuge Agreements
Council will grant a rebate for properties where a Nature Refuge Agreement exists over the property or part thereof; and an application is submitted by the land owner/s. The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

BACKGROUND

In accordance with Sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council will offer rebates and remissions in accordance with the Rates Rebates and Remissions Policy and strict eligibility criteria. The Policy identifies target groups and establishes guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to not-for-profit/community organisations and ratepayers who are in receipt of an approved Government pension or land holders with approved Nature Refuge Agreements.

COMMENTARY

The Rates Rebates and Remissions Policy is reviewed annually as part of budget development. The Policy may be reviewed at any stage throughout the financial year upon resolution of Council. The policy is consistent with previous years.

Council provides various levels of remissions for the following categories of ratepayers.

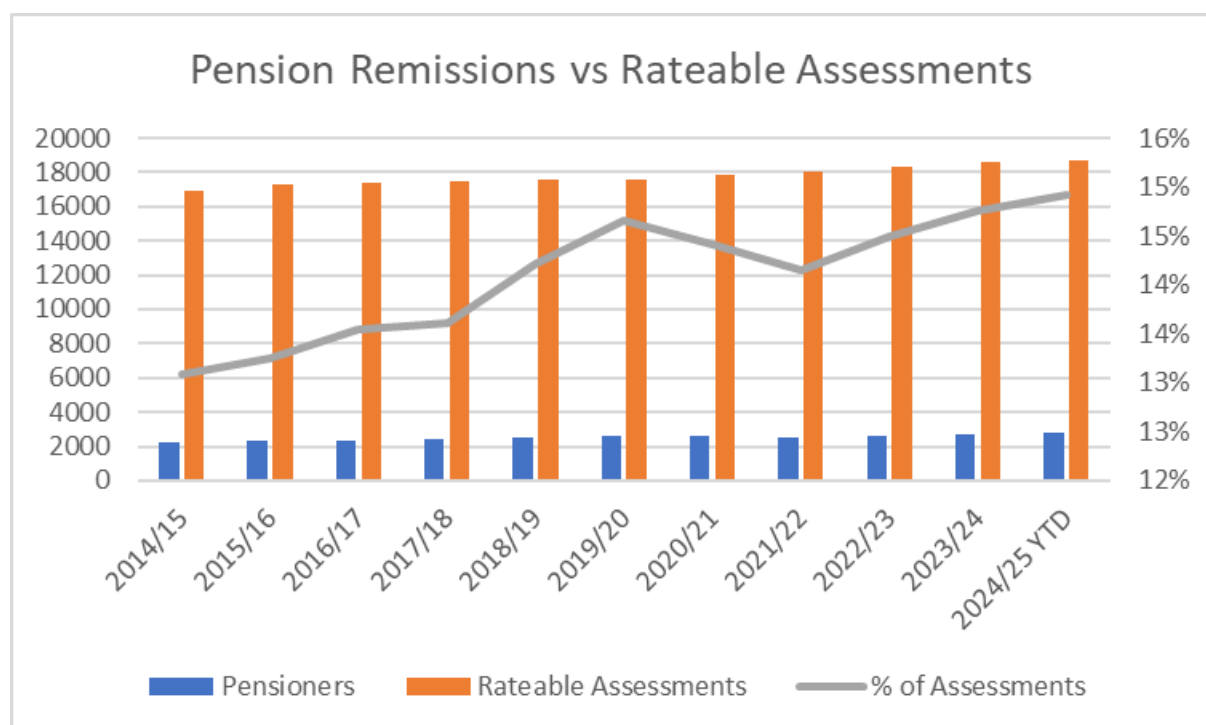
Approved Government Pensioners

The pensioner remission is intended to encourage and assist pensioners to be independent and continue to live in their own homes where possible.

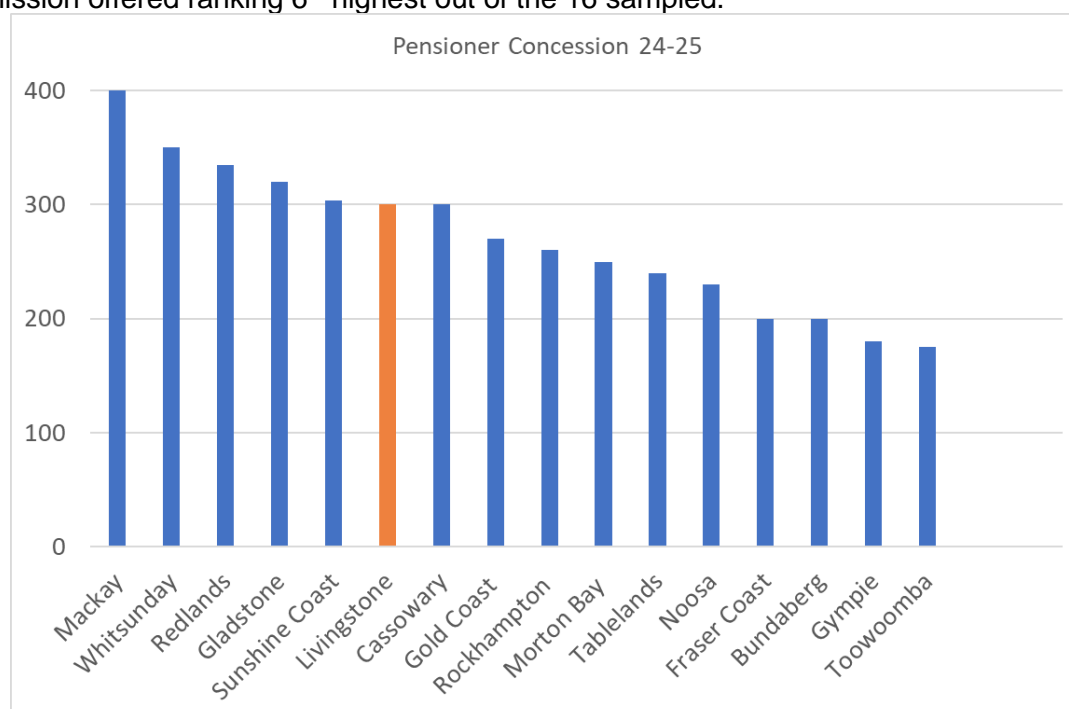
Eligible pensioners will receive a remission of 20% (to a maximum of \$300) on all rates levied in respect of the property in which they both own and reside. This is in addition to the 20% of the gross rates and charges (up to a maximum of \$200) available under the Queensland State Government Pension Rebate.

The total cost of providing the Council's pensioner remission is an estimated \$0.927 million (an estimated 2,790 eligible pensioners) for 2025-26.

The number of Pensioners within the shire and the growth in properties is illustrated below.



The below graph provides a comparison of Council's pensioner remission compared to a selection of other Local Governments based on the 2025-26 remission, with Council's remission offered ranking 6th highest out of the 16 sampled.



Not-For-Profit/Charitable Organisations

Council grants varied levels of concessions to charitable and other not-for-profit organisations including charitable community groups, the Surf Life Saving Clubs, Community Showgrounds, Community Kindergartens, Rural Fire Brigades, Community Art Associations, Charitable Organisations assisting the Aged/Disadvantaged and Sporting Clubs and Associations.

The estimated total value of remissions offered to the Not-For-Profit/Charitable Organisations for the 2025-26 financial year is an estimated \$0.209 million. This excludes any additional grants, in kind donations or other funding the organisations may obtain from Livingstone Shire Council.

Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources. The broader community benefits associated with natural area conservation including improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues, Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land. A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land. The use of the Nature Refuge Agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land. The amount of rebate is proportional to the area of land covered by the Nature Refuge Agreement.

It is estimated that by offering this remission, Council is supporting the management of one thousand and eighty-six (1,086) hectares of land protected by Nature Refuge Agreements for a cost of approximately \$5,897 per annum.

General Rate Remissions

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies under the acts may be exempt from the payment of general rates in lieu of the provision of a remission.

Permits to Occupy

Council grants a 100% remission on separate charges and a maximum of remission of \$600 of general rates upon assessments that only contain a Permit to Occupy for a pump site provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied.

PREVIOUS DECISIONS

The previous Rates Rebates and Remissions Policy was adopted by Council on the 23 July 2024 in conjunction with the 2024-25 Budget. The remissions identified reflect discussions had with Councillors during the 2025-26 series of Budget Workshops.

BUDGET IMPLICATIONS

Remissions provided under the Rates Rebates and Remissions Policy are in accordance with the remissions allocated within the 2025-26 Budget.

In total, approximately \$1.137 million is provided in rating rebates and remissions for the 2025-26 budget.

ACCESS AND INCLUSION

There are no foreseen access and inclusion implications associated with this report. This policy once adopted will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

The Rates Rebates and Remissions Policy has been reviewed by Council officers in consultation with the Chief Financial Officer and Councillors. In accordance with discussions had during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the content of this report.

LEGISLATIVE CONTEXT

Sections 120, 121 and 122 of the *Local Government Regulation 2012*, identify the provisions made to allow Council the ability to apply remissions to certain categories of ratepayers.

The Rates Rebates and Remissions Policy may be reviewed at any time throughout the year upon resolution of Council.

LEGAL IMPLICATIONS

The adoption of the Rates Rebates and Remissions Policy ensures compliance with the requirements of the *Local Government Regulation 2012* and provides the guidelines and levels of remission required in order to assess requests for rates and utility charges remissions.

STAFFING IMPLICATIONS

The application of the Rates Rebates and Remissions Policy is managed by current staffing levels in accordance with current delegations.

RISK ASSESSMENT

Risk is mitigated by the application of strict eligibility criteria to ensure the appropriate target groups meet criteria.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.1 Implementation of the Community Plan and Corporate Plan is well co-ordinated across Council and through a delivery mechanism which provides clear line of sight, accountability, and performance measurement for all employees.

CONCLUSION

The Rates Rebates and Remissions Policy for the 2025-26 financial year is designed to provide financial relief to pensioners, not-for-profit organizations, and properties with nature refuge agreements through various rebates and remissions.

The primary objective of this policy is to secure the Council's approval for the provision of rating rebates and remissions to specific groups, including pensioners and charitable organizations. Eligible pensioners will receive a 20% remission on their rates, capped at \$300, in addition to the Queensland Government Pensioner Rate Subsidy. The Council extends varying concessions to not-for-profit organizations, with an estimated total value of \$0.209 million for the 2025-26 financial year. Properties under Nature Refuge Agreements are eligible for a rebate proportional to the land area covered by the agreement, thereby supporting conservation efforts. Additionally, certain properties may be exempt from general rates under specified conditions, providing further financial relief. The total estimated cost of providing these remissions is approximately \$1.137 million for the 2025-26 budget.

12.13 - RATES REBATES AND REMISSIONS POLICY 2025-26

Rates Rebates& Remission Policy

Meeting Date: 9 June 2025

Attachment No: 1



RATES REBATES AND REMISSIONS POLICY (COMMUNITY POLICY)

1. Scope

The Rates Rebates and Remissions Policy (this 'Policy') applies to any person, group or organisation seeking remissions for rates and/or utility charges.

2. Purpose

To identify target groups and establish guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to:

- not-for-profit/community organisations,
- ratepayers who are in receipt of an approved Government pension or
- land holders with approved Nature Refuge Agreements.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Revenue Policy

Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

Council	Livingstone Shire Council.
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5. Policy Statement

Rate Remissions will be considered for the following categories of ratepayers, also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.

5.1 Approved Government Pensioners

Rate remissions/subsidies are available to approved pensioners who are in receipt of a pension for entitlements from Centrelink or the Department of Veterans' Affairs or Widow's allowance.

The Scheme is directed to the elderly, invalid or otherwise disadvantaged citizens of the community whose principal or sole source of income is a pension or allowance paid by Centrelink or the Department of Veterans' Affairs and who are the owners of property in which they reside and have responsibility for payment of Council rates and charges thereon.

Rates Rebates and Remissions Policy

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5.1.1 Eligibility

Approved Pensioner, is a person who:

- a) Is and remains an eligible holder of a Queensland 'Pensioner Concession Card' issued by Centrelink or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card - For All Conditions' issued by the Department of Veterans Affairs; and
- b) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property; or
- d) A person who is and remains in receipt of a Widow's or Widower's Allowance.

5.1.2 Close of Applications

Applications for remissions will be considered at any time during the rating period (i.e. half yearly).

Applications received after the date of levy will be considered only from the commencement of the current rating period.

Rebates will not be granted retrospectively without prior approval from the State Government Concessions Unit.

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

5.1.3 Amount of Remission

For an approved ratepayer, Council remissions will apply as per the Revenue Statement adopted by Council each year.

Should an applicant/person be entitled to only part of the State Subsidy, because of part ownership of the property, or other relevant reason, the Council remission would be similarly reduced.

5.2 Not-For-Profit/Charitable Organisations

Rate remissions are available to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community at large.

5.2.1 Eligibility

Not-For-Profit/Community Organisation, is an incorporated body who:

- a) Does not include the making of profit in its objectives;
- b) Does not charge a commercial fee for service;
- c) Is located within the Livingstone Shire Council area and the majority of its members reside in the Council area;
- d) Does not receive income from gaming machines and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- e) Is the owner, lessee or life tenant of the property;
- f) The property is the incorporated body's main grounds/base/club house or residence;
- g) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property;
- h) Is not a religious body or entity or educational institution recognised under State or Federal statute or law; and
- i) Is not a State and Federal entity whose activities are controlled or Governed by State or Federal statute or law.

Should an applicant only have part ownership of the property the Council remission would be similarly reduced.

5.2.2 Close of Applications

Eligibility for a remission will be assessed by Council on an annual basis prior to issue of the first rate notice each financial year (generally June/July). Organisations that are not automatically provided with a remission, and believe that they meet the relevant criteria, may apply for approval at any time.

If an application is approved by Council, remissions will be applied from the beginning of the current rating period (remissions will not be applied retrospectively).

5.2.3 Amount of Remission

a) Category One (1) – Surf Life Saving Organisations

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 100%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 100%

Remission Level Waste Charges – 100%

Cap – N/A

b) Category Two (2) - Showground Related Organisations

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 50%

Remission Level Waste Charges – 50%

Cap – N/A

Identified Assessments

132506 65 Barmoya Road, THE CAVES

139271 65 Racecourse Road, BARMOYA

135459 26 Morris Street, YEPPON

c) Category Three (3) – Kindergartens

Remission Level General Rates – 50%

Remission Level Road Network Separate Charge – 50%

Remission Level Special Rates/Charges – 0%

Remission Level Environment Separate Charge – 0%

Remission Level Disaster Response Levy – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap - \$ 1,000.00
- d) Category Four (4) – Charitable Organisations Benefiting the Aged/Disadvantaged
- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 50%
- Remission Level Water Consumption Charges – 0%
- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap - \$ 1,000.00 for Service Charges only
- e) Category Five (5) – Sporting Clubs & Associations – Without Liquor & Gaming Licenses
- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 50%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap - \$ 2,000.00 for Service Charges only
- f) Category Six (6) – Sporting Clubs & Associations – With Liquor Licenses but No Gaming Licenses
- Remission Level General Rates – 50%
- Remission Level Road Network Separate Charge – 50%
- Remission Level Environment Separate Charge – 0%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 50%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap - \$ 2,000.00
- g) Category Seven (7) – Not for Profit Co-operatives/Organisations providing stand-alone Aged/Disadvantaged and at-risk accommodation facilities within the Livingstone Shire Council Boundaries. (Criteria 5.2.1(f) does not apply to this Category)
- Remission Level General Rates – 25%
- Remission Level Road Network Separate Charge – 25%
- Remission Level Environment Separate Charge – 0%

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- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 25%
- Remission Level Sewerage Charges – 25%
- Remission Level Waste Charges – 25%
- Cap – N/A
- h) Category Eight (8) – Sporting Clubs & Associations – With Liquor & Gaming Licenses
- Remission Level General Rates – 0%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 0%
- Remission Level Water Consumption Charges – 0%
- Remission Level Sewerage Charges – 0%
- Remission Level Waste Charges – 0%
- Cap – N/A
- i) Category Nine (9) - All Other Not For Profit/Charitable Organisations
- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 50%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap - \$2,000.00 for Service Charges only
- j) Category Ten (10) - Rural Fire Brigade
- Remission Level General Rates – 100%
- Remission Level Separate Rates/Charges – 100%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 100%
- Remission Level Water Consumption Charges – 100%
- Remission Level Sewerage Charges – 100%
- Remission Level Waste Charges – 100%
- Cap - N/A
- k) Category Eleven (11) – The identified; Not for Profit Integrated Retirement/Aged Care Facilities or stand-alone Aged Care Accommodation Facilities within the Livingstone Shire Council area (Criteria 5.2.1(f) and 5.2.1(h) above does not apply to this Category)
- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%

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Remission Level Disaster Response Levy – 0%
 Remission Level Special Rates/Charges – 0%
 Remission Level Sewerage Charges – 20%
 Cap - N/A

Identified Assessments

141391 44 Svendsen Road, ZILZIE
 135661 150 Rockhampton Road, YEPPOON
 135730 26 Magpie Street, YEPPOON
 135553 24 Birdwood Avenue, YEPPOON
 127621 118-126 Pattison Street, EMU PARK

NOTE for all categories: Sewerage charges are not levied for public amenities blocks that are locked and controlled by the clubs.

5.3 General Rate Remissions

In accordance with Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.

5.4 Permits to Occupy (Pump Sites)

Council will grant a remission on the following basis for those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:

- (a) Separate Charges – 100% remission
- (b) General Rates – Maximum remission of \$600.00.

5.5 Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources.

The broader community benefits associated with natural area conservation include; improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land.

A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land.

The use of the nature refuge agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land.

The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

5.5.1 Eligibility

General requirements for attracting the rebate include:

- (a) A Nature Refuge Agreement exists over the property or that part of the property subject to the rates reduction application, between the owner and the Queensland Department of Environment and Science; and
- (b) An application is submitted by the landowner/s.

5.5.2 Close of Applications

Applications may be made at any time and approved properties will receive the rebate from the next rates notice.

5.5.3 Amount of Remission

Rates discount will apply as follows:

Less than 10% of the assessment area	10% of overall general rates to a maximum of \$324 per annum.
10% to less than 20% of the assessment area	15% of overall general rates to a maximum of \$540 per annum.
20% to less than 40% of the assessment area	20% of overall general rates to a maximum of \$810 per annum.
40% or greater of the assessment area	25% of overall general rates to a maximum of \$1,080 per annum.

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced or other circumstances as determined from time to time by the Council.

7. Repeals/Amendments

This Policy repeals the Livingstone Shire Council policy titled 'Rates Rebates and Remission Policy (v12.0)'.

Version	Date	Action
1.0	12/08/2014	Adopted
2.0	11/11/2014	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Minor Administrative Amendments – Policy Adopted
12.0	23/07/2024	Amended Policy Adopted
12.1	DRAFT	

TERRY DODDS PSM
CHIEF EXECUTIVE OFFICER

Rates Rebates and Remissions Policy

Adopted/Approved: Draft
Version: 12.1

Portfolio: Office of the CEO
Business Unit: Finance and Governance

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12.14 2024-25 STATEMENT OF ESTIMATED FINANCIAL POSITION**File No:** FM12.5.2**Attachments:** 1. **2024-25 Statement of Estimated Financial Position**[↓](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Nicole Carr - Support Services Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Damien Cross - Coordinator Accounting Services

SUMMARY

The purpose of this report is to seek Council's adoption of the Statement of Estimated Financial Position as of 30 June 2025 for Council's adoption in accordance with Section 205 of the Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

THAT Council resolve to adopt, pursuant to section 205 of the *Local Government Regulation 2012*, a statement of estimated financial position which states the financial operations and financial position of Council estimated to 30 June 2025 as set out in Attachment One.

BACKGROUND

In accordance with Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the local governments annual budget meeting a statement of the Council's estimated financial position. The statement of estimated financial position is a document stating the financial operations and financial position of the local government for the previous financial year.

The estimated financial position is reported in the standard format for financial and budget reporting and includes the four key financial statements:

- Statement of Financial Position – identifies the predicted financial position of Council including assets (what we own), liabilities (what we owe) and equity (our net worth).
- Statement of Cash Flows – reports how revenue received, and expenses paid impact Council's cash balances.
- Statement of Income and Expenditure – presents Council's revenues (where the money comes from) and expenses (where the money is spent).
- Statement of Changes in Equity – reports changes to equity, or Council's assets net of liabilities.

COMMENTARY

The attached provides a comparison between Council's estimated financial position as of 30 June 2025, the original budget as adopted by Council on 23 July 2024 and the approved changes for the revised budget adopted by Council on 17 December 2024.

Commentary has been added into the attached estimated statements for budget variances which have arisen after Council adopted the original budget. It should be noted that Council's final financial results are subject to the completion and external audit of Council's 2024-25 General Purpose Financial Statements.

Key financial results are summarised below:

Key Financial Results	2024-25 Original Budget (\$000's)	2024-25 Estimated Result (\$000's)	Variance (\$000's)	Variance (%)
Operating Revenue	\$120,130	\$118,750	-\$1,380	-1.15%
Operating Expenditure	\$120,305	\$111,673	-\$8,632	-7.18%
Operating Surplus/(Deficit)	(\$174)	\$7,077	+\$7,251	
Closing Cash and Cash Equivalents	\$122,569	\$132,323	+\$9,754	+7.96%
Total Borrowings	\$42,371	\$42,366	-\$5	-0.01%
Capital Expenditure	\$45,572	\$32,970	-\$12,602	-27.65%

PREVIOUS DECISIONS

Where Council has resolved to amend capital or operational budgets between the adoption of the original and revised budget., these decisions have been incorporated into the 30 June estimated position.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Internal engagement and consultation were undertaken to prepare end of year estimates.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached 2024-25 Statement of Estimated Financial Position.

BUDGET IMPLICATIONS

The attached outlines the estimated financial position of Council as of 30 June 2025 in comparison to the 2024-25 Original and Revised Budget (25RB1). This estimated position is subject to change following the completion and external audit of Council's 2024-25 General Purpose Financial Statements. The estimated results are not considered a formal budget review.

LEGISLATIVE CONTEXT

The Chief Executive Officer must present to the local governments annual budget meeting a Statement of Estimated Financial Position for the previous financial year in accordance with Section 205 of the *Local Government Regulation 2012*.

LEGAL IMPLICATIONS

There are no foreseen legal implications associated with the adoption of the attached 2024-25 Statement of Estimated Financial Position.

STAFFING IMPLICATIONS

There are no foreseen staffing implications associated with the adoption of the attached 2024-25 Statement of Estimated Financial Position.

RISK ASSESSMENT

Regular robust reporting of Council's Financial Policies assists in creating a framework of financial responsibility within the Council and providing sound long term financial management of Council's operations.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.3 - Engagement with the community as advisors and partners

4.3.2 Commit to open and accountable governance to ensure community confidence and trust in Council and its democratic values.

The regular review of Council's finance performance and financial position in comparison to budget promotes sound financial management, accountable financial outcomes whilst providing Council and the community with relevant and reliable information on which to base financial decision making.

CONCLUSION

Pursuant to Section 205 of the *Local Government Regulation 2012* the Chief Executive Officer must present to the local governments annual budget meeting a Statement of Estimated Financial Position as of 30 June for the immediate previous financial year. The attached provides a comparison between Council's estimated financial position as of 30 June 2025 and the original and revised budgets as adopted by Council during the reporting period.

12.14 - 2024-25 STATEMENT OF ESTIMATED FINANCIAL POSITION

2024-25 Statement of Estimated Financial Position

Meeting Date: 9 June 2025

Attachment No: 1

STATEMENT OF FINANCIAL POSITION								
Estimated Position at 30 June 2025								
	Budget 2024-25	Approved Changes 25BR1	Revised Budget (25RB1) 2024-25	Estimated adjustment	Estimated 30 June 2025	Variance from Original Budget		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%	Note
ASSETS								
Current Assets								
Internally Restricted Cash	41,644	18,493	60,137	(48,379)	11,758	(29,886)	-71.8%	
Externally Restricted Cash	29,372	(977)	28,395	7,760	36,155	6,783	23.1%	
Unrestricted Component	51,554	(18,411)	33,143	51,267	84,410	32,857	63.7%	
Cash and Cash equivalents	122,569	(894)	121,675	10,648	132,323	9,754	8.0%	(a)
Receivables	9,532	82	9,614	(309)	9,305	(227)	-2.4%	
Inventories	4,732	(2,557)	2,175	123	2,298	(2,434)	-51.4%	(b)
Other assets	4,484	(864)	3,620	-	3,620	(864)	-19.3%	(c)
Total Current Assets	141,317	(4,233)	137,084	10,462	147,546	6,229	4.4%	
Non-current assets								
Inventories	1,749	1,015	2,764	-	2,764	1,015	58.0%	(d)
Property, plant & equipment	1,304,964	(5,235)	1,299,729	30,901	1,330,630	25,666	2.0%	(e)
Intangible assets	207	(141)	66	-	66	(141)	-68.2%	
Total non-current assets	1,306,920	(4,361)	1,302,559	30,901	1,333,460	26,540	2.0%	
TOTAL ASSETS	1,448,237	(8,594)	1,439,643	41,363	1,481,006	32,769	2.3%	
LIABILITIES								
Current liabilities								
Payables	5,717	209	5,926	(562)	5,364	(353)	-6.2%	(f)
Contract Liabilities	-	-	-	6,779	6,779	6,779	0.0%	(g)
Borrowings	6,501	0	6,501	(0)	6,501	(0)	0.0%	
Provisions	7,400	172	7,572	0	7,572	172	2.3%	
Other liabilities	1,490	(103)	1,387	(0)	1,387	(103)	-6.9%	
Total current liabilities	21,108	279	21,387	6,216	27,603	6,495	30.8%	
Non-current liabilities								
Trade and other payables	-	-	-	-	-	-	0.0%	
Contract Liabilities	-	-	-	-	-	-	0.0%	
Borrowings	35,869	(7)	35,862	3	35,865	(4)	0.0%	
Provisions	12,550	(144)	12,406	(0)	12,406	(144)	-1.1%	
Other liabilities	1,196	55	1,250	(0)	1,250	54	4.5%	
Total non-current liabilities	49,615	(96)	49,519	3	49,521	(94)	-0.2%	
TOTAL LIABILITIES	70,723	183	70,905	6,219	77,124	6,401	9.1%	
NET COMMUNITY ASSETS	1,377,514	(8,777)	1,368,737	35,144	1,403,882	26,368	1.9%	
COMMUNITY EQUITY								
Asset revaluation surplus	297,598	(2,810)	294,788	(2)	294,786	(2,812)	-0.9%	(h)
Retained surplus	1,079,916	(5,967)	1,073,950	35,147	1,109,096	29,180	2.7%	(i)
TOTAL COMMUNITY EQUITY	1,377,514	(8,777)	1,368,737	35,144	1,403,882	26,368	1.9%	

- (a) Refer to the Statement of Cash Flows for a detailed breakdown of the anticipated cash movements during the 2024-25 financial year.
- (b) Reflective of the sale of land inventory earlier than originally anticipated with sales settling in the 2023-24 financial year.
- (c) Adjustment to the opening balance to reflect the closing balance reported on the 2023-24 Financial Statements.
- (d) Movement is indicative of the balance of land for future development stages of the Gateway Business and Industrial Park.
- (e) Movement is indicative of capitalisations during the 2024-25 financial year and the results of comprehensive revaluations of bridges, water and sewerage non-current assets.
- (f) Reflective of the estimated value of payables as at 30 June 2025.
- (g) A review has been undertaken of grant funding and adjustments have been made to reflect the estimated contract liability for grants and subsidies received in advance of the works being completed.
- (h) Adjustment to the opening balance to reflect the closing balance reported on the 2023-24 Financial Statements.
- (i) Refer to the Statement of Income and Expenditure for a detailed breakdown of the anticipated movement in retained surplus during the 2024-25 financial year. The forecast balance also reflects the closing balance as reported in the Statement of Financial Position as at 30 June 2024.

STATEMENT OF CASH FLOWS
Estimated Position at 30 June 2025

	Budget 2024-25	Approved Changes 25BR1	Revised Budget (25RB1) 2024-25	Estimated adjustment	Estimated 30 June 2025	Variance from Original Budget	%	Note
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
Cash Flows from Operating Activities								
Receipts from customers	108,878	(2,660)	106,217	(2,843)	103,374	(5,504)	-5.1%	(a)
Payments to suppliers and employees	(90,240)	(4,570)	(94,810)	7,321	(87,489)	2,751	-3.0%	(b)
	18,638	(7,230)	11,408	4,477	15,885	(2,753)	-14.8%	
Receipts								
Interest received	4,159	1,249	5,408	136	5,544	1,385	33.3%	(c)
Non-capital grants and contributions	6,987	217	7,205	(615)	6,590	(397)	-5.7%	(d)
Other	638	(19)	619	1	620	(18)	-2.8%	
Payments								
Borrowing costs	(2,250)	0	(2,249)	(1)	(2,250)	(0)	0.0%	
Cash inflow from Operating Activities	28,172	(5,782)	22,390	3,999	26,389	(1,783)	-6.3%	
Cash flows from Investing Activities								
Receipts								
Proceeds from the sale of property, plant and equipment	430	-	430	-	430	-	0.0%	
Grants, subsidies, contributions and donations	24,009	(3,106)	20,903	2,043	22,946	(1,063)	-4.4%	(e)
Payments								
Payments for property, plant and equipment	(45,572)	7,995	(37,577)	4,607	(32,970)	12,602	-27.7%	(f)
Other cash flows from investing activities	(1,153)	-	(1,153)	(0)	(1,153)	(0)	0.0%	
Cash outflow from Investing Activities	(22,285)	4,889	(17,396)	6,649	(10,747)	11,538	-51.8%	
Cash flows from Financing Activities								
Receipts								
Proceeds from borrowings	-	-	-	-	-	-	0.0%	
Payments								
Repayment of borrowings	(6,172)	(0)	(6,172)	0	(6,172)	(0)	0.0%	
Cash outflow from Financing Activities	(6,172)	(0)	(6,172)	0	(6,172)	(0)	0.0%	
Net increase/(decrease) in Cash Held	(285)	(893)	(1,178)	10,648	9,470	9,755	-3423.3%	
Cash at the beginning of the financial year	122,854	(1)	122,853	-	122,853	(1)	0.0%	
Cash at the end of the financial year	122,569	(894)	121,675	10,648	132,323	9,754	8.0%	

- (a) Reduction mostly due to an expected reduction in water consumption revenue and timing of the recognition of private works income and road maintenance performance contract (RMPC) claims.
- (b) Reduction is mostly due to vacant positions and underspends in materials & services expenditures during the year have resulted in lower than anticipated payments to suppliers and employees.
- (c) Higher than anticipated interest revenue earnings are due to higher cash balances during the financial year, which are being invested into short term investments in accordance with Council's investment policy to maximise interest earnings.
- (d) Reflective of a review of Council operational grants with a number of small changes across a range of programmes, services, initiatives and events.
- (e) Overall reduction in capital grants and subsidies to be recognised in the 2024-25 financial year to reflect the expected completion timeframes of capital projects in line with payment funding milestones.
- (f) Overall reduction as a result of a detailed review of the capital works program to reflect current contract progression and expected completion timeframes.

STATEMENT OF INCOME AND EXPENDITURE
Estimated Position at 30 June 2025

	Budget 2024-25	Approved Changes 25BR1	Revised Budget (25RB1) 2024-25	Estimated adjustment	Estimated 30 June 2025	Variance from Original Budget		Note
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%	
Income								
Recurrent revenue								
Gross rates and utility charges	104,872	-	104,872	(2,135)	102,737	(2,135)	-2.0%	(a)
Less: discounts & remissions	(8,919)	-	(8,919)	(0)	(8,919)	(0)	0.0%	
Net rates and utility charges	95,954	-	95,954	(2,135)	93,819	(2,135)	-2.2%	
Fees and charges	6,361	175	6,537	378	6,914	553	8.7%	(b)
Sales revenue	5,000	397	5,396	(1,472)	3,925	(1,075)	-21.5%	(c)
Grants, subsidies, contributions and donations	6,953	434	7,388	(643)	6,744	(209)	-3.0%	
Total recurrent revenue	114,268	1,007	115,274	(3,872)	111,402	(2,866)	-2.5%	
Capital revenue								
Contributions from developers	4,062	-	4,062	0	4,062	0	0.0%	
Capital grants and subsidies	15,450	(461)	14,989	2,042	17,031	1,581	10.2%	(d)
Contributed assets	300	-	300	5,154	5,454	5,154	1721.0%	(e)
Total capital revenue	19,811	(461)	19,351	7,196	26,547	6,736	34.0%	
Other income								
Interest received	4,159	1,249	5,408	135	5,544	1,385	33.3%	(f)
Other income	1,704	(5)	1,699	106	1,804	101	5.9%	
Capital income		111	111	0	111	111	0.0%	
Total other income	5,863	1,355	7,218	241	7,459	1,596	27.2%	
Total income	139,942	1,901	141,843	3,565	145,408	5,466	3.9%	
Expenses								
Recurrent expenses								
Employee benefits	39,501	1,212	40,713	(3,131)	37,582	(1,918)	-4.9%	(g)
Materials and services	43,056	1,751	44,807	(4,750)	40,057	(2,999)	-7.0%	(h)
Finance costs	2,582	(13)	2,569	1	2,570	(13)	-0.5%	
Depreciation and amortisation	35,165	221	35,386	(3,922)	31,464	(3,702)	-10.5%	(i)
Total Operating Expenses	120,305	3,171	123,475	(11,802)	111,673	(8,632)	-7.2%	
Other expenses								
Capital expenses	30	-	30	-	30	-	0.0%	
Total Capital Expenses	30	-	30	-	30	-	0.0%	
Net Result	19,607	(1,270)	18,337	15,368	33,705	14,098	71.9%	
Operating Result	(174)	(920)	(1,094)	8,171	7,077	7,251	-4160.2%	

- (a) Reflective of an expected reduction in water consumption revenue due to seasonal factors and user consumption patterns.
- (b) Higher than anticipated development approval & compliance fees (+\$476k), local laws fees (+\$75k) and plumbing & drainage fees (+\$50k), offset by lower than anticipated waste & recycling fees (-\$100k).
- (c) Reflective of the timing of the recognition of private works income and road maintenance performance contract (RMPC) claims.
- (d) A review has been undertaken of grant funding and adjustments have been made to reflect the capital grant and subsidy revenues expected to be earned in the 2024-25 financial year in accordance with project funding milestones.
- (e) Reflective of the recognition of contributed assets (Roads & Drainage \$4.2m, Sewerage \$497k and Water \$757k), as a result of developments coming on maintenance during the 2024-25 financial year.
- (f) Mostly due to higher than anticipated cash balances held over the course of the 2024-25 financial year.
- (g) The overall decrease in estimated budget is mostly due to staff turnover and the associated period of vacancy whilst recruitment is undertaken with some officer positions proving challenging to recruit.
- (h) The overall decrease is mostly due to Bulk Water purchases (-\$200k), Telephone (-\$112k), Electricity efficiencies (-\$535k), Repairs & Maintenance (-\$2.5m), offset by increase in licences (+\$266k) and insurance (+\$127k) expenditures.
- (i) Reduction due to a detailed review of the condition and estimated useful lives of Council's non-current assets.

STATEMENT OF CHANGES IN EQUITY Estimated Position at 30 June 2025								
	Budget 2024-25	Approved Changes 25BR1	Revised Budget (25RB1) 2024-25	Estimated adjustment	Estimated 30 June 2025	Variance from Original Budget		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%	Note
Retained Surplus								
Opening balance	1,060,199	(4,586)	1,055,612	-	1,055,612	(4,586)	-0.4%	(a)
Net Result	19,718	(1,380)	18,337	35,147	53,484	33,766	171.2%	(b)
Closing Balance	1,079,916	(5,967)	1,073,950	35,147	1,109,096	29,180	2.7%	
Asset Revaluation Surplus								
Opening balance	271,567	(62)	271,505	-	271,505	(62)	0.0%	
Change in asset revaluation surplus	26,031	(2,748)	23,283	(2)	23,281	(2,750)	-10.6%	(c)
Closing Balance	297,598	(2,810)	294,788	(2)	294,786	(2,812)	-0.9%	
Total Community Equity	1,377,514	(8,777)	1,368,737	35,144	1,403,882	26,368	1.9%	

- (a) Opening balance as per closing balance reported on the 2023-24 Financial Statements.
(b) Refer to the Statement of Income and Expenditure for further detail.
(c) Opening balance as per closing balance reported on the 2023-24 Financial Statements.

12.15 2025-26 DEBT POLICY**File No:** FM12.5.1**Attachments:** 1. 2025-26 Debt Policy [↓](#)**Responsible Officer:** Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer**Author:** Damien Cross - Coordinator Accounting Services

SUMMARY

The purpose of this report is to seek Council's adoption of the 2025-26 Debt Policy in accordance with Section 192 of the Local Government Regulation 2012.

OFFICER'S RECOMMENDATION

THAT pursuant to Section 192 of the *Local Government Regulation 2012*, Council adopts the 2025-26 Debt Policy.

BACKGROUND

Council is required under Section 192 of the *Local Government Regulation 2012* to adopt a Debt Policy on an annual basis. The attached Policy provides Council with a contemporary Debt Policy for responsible financial management of loan funding for infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. Council will restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from other funding sources.

COMMENTARY

Borrowing for long-term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

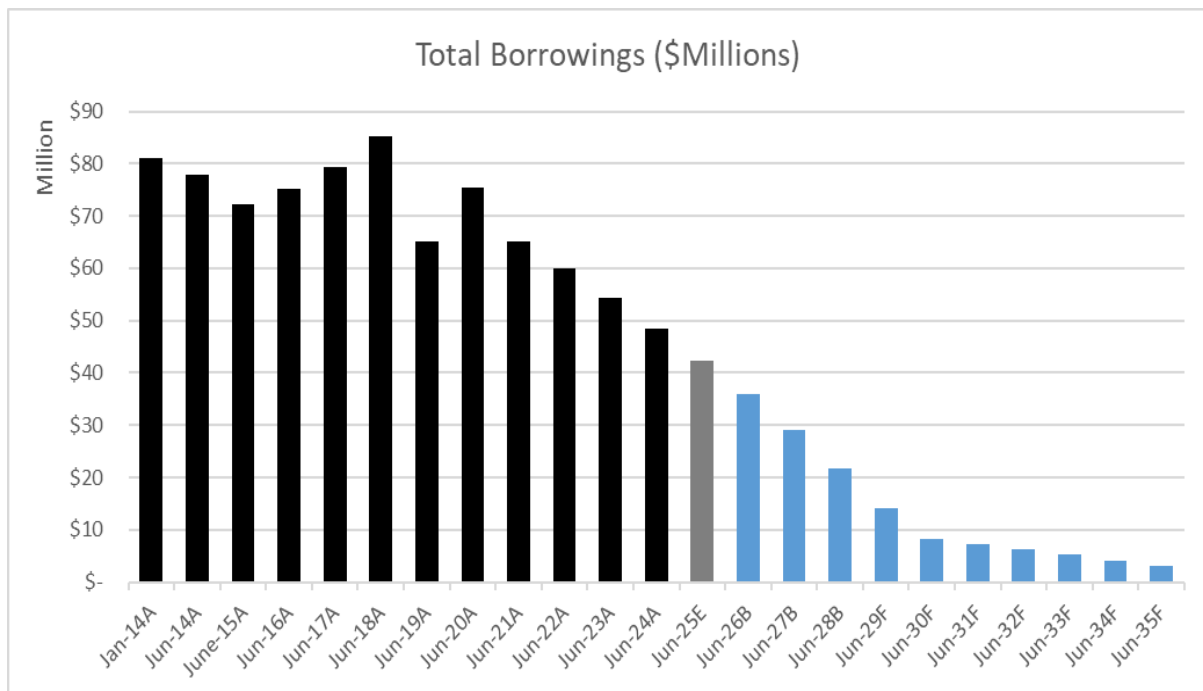
With no new external borrowings forecast in the 2025-26 financial year, Council's overall debt balance will decrease by \$6.501 million to \$35.865 million at 30 June 2026. Since de-amalgamation, Council's debt has reduced by \$38.807 million (to 30 June 2025).

The balance of total borrowings on 1 July 2025 is \$42.366 million, the 2025-26 budget makes provision for interest expense of \$1.921 million and redemption payments of \$6.501 million. The estimated book balance of total borrowings on 30 June 2026 is \$35.865 million.

Over the forecast ten-year period of the 2025-26 Long Term Financial Forecast (through until the 2034-35 financial year), this policy outlines that no external funding will be required to fund current planned capital expansion of sewerage, water, waste and council facilities.

The below graph illustrates debt balances since 1 January 2014 and out over the ten-year forecast period. With no new borrowings being required, the total level of future borrowings will remain at a total value lower than previous years.

Three (3) out of the five (5) existing loans are expected to be paid out by 2030.



PREVIOUS DECISIONS

No decisions have been made by Council in relation to the attached 2025-26 Debt Policy.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council's Chief Financial Officer have reviewed the attached policy.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of the attached policy.

BUDGET IMPLICATIONS

The first table in the attached outlines the total debt repayments to be made over the forecast 10 years of the 2025-26 Long Term Financial Plan. The second table in the attached outlines that total interest expense and administration fees payable during the 2025-26 financial year to be approximately \$1.921 million.

LEGISLATIVE CONTEXT

The adoption of an annual Debt Policy is required in accordance with Section 192 of the *Local Government Regulation 2012*. In accordance with Section 199 of the *Local Government Regulation 2012*, Council must allow the public to inspect the Debt Policy at the Local Government's public office, on the Local Government's website and to purchase copies of this policy if desired.

LEGAL IMPLICATIONS

There are no foreseen legal implications associated with the adoption of this Policy.

STAFFING IMPLICATIONS

There are no foreseen staffing implications associated with the adoption of this Policy.

RISK ASSESSMENT

Regular robust reporting of Council's financial policies assists in creating a framework of financial responsibility within the Council and providing sound long term financial management of Council's operations.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

The adoption of an annual Debt Policy promotes accountability and the implementation of good governance and risk management pertaining to the borrowing of debt for the funding of infrastructure capital projects.

CONCLUSION

In accordance with Section 192 of the *Local Government Regulation 2012* Council is required to adopt a Debt Policy on an annual basis. The attached policy provides Council with a contemporary debt policy for responsible financial management of the loan funding for infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

12.15 - 2025-26 DEBT POLICY

2025-26 Debt Policy

Meeting Date: 9 June 2025

Attachment No: 1



DEBT POLICY

(STATUTORY POLICY)

1. Scope

The Debt Policy (this 'Policy') applies to the use of loan borrowings to fund infrastructure and other important capital projects.

2. Purpose

This Policy provides Council with a contemporary Debt Policy for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

4. Definitions

To assist in interpretation, the following definitions shall apply:

Council	Livingstone Shire Council.
The Act	<i>Local Government Act 2009.</i>
The Regulation	<i>Local Government Regulation 2012.</i>

5. Policy Statement

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also derive benefits (i.e. intergenerational equity).

Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

Council will restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from revenue, as identified by the adopted budget.

Under no circumstances should Council use long-term debt to finance operating activities or recurrent expenditure.

Debt Policy

Adopted/Approved: DRAFT
Version: 14.1

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Business Unit: Finance and Governance

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A working capital facility or overdraft may be utilised to assist in funding short term cash flow requirements that may arise.

The basis for determination of the utilisation of loan funds will be as follows:

- Borrowings are considered to be a financial funding last resort and only as a tool to be used in a strategic perspective to achieve the provision of services to the community;
- Borrowings for infrastructure that provides a return on assets will generally take priority over borrowing for other assets. Where a capital project for a service that is funded by utility or user charges e.g. water, sewer or waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs;
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long-term benefit to the majority of ratepayers;
- Prior to undertaking any borrowing, Council shall assess its capacity to repay the loan, to ensure that the community is not burdened with unnecessary risk and rate/charge increases.
- The term of any loan should not exceed the expected life of the asset being funded;
- All borrowings will be considered in line with Council's long term financial forecast.

5.1 Ten Year Loan Programme Forecast

Council utilises loan borrowings to fund major capital and infrastructure works. Repayments are spread over a long period of up to twenty (20) years as capital works projects all have long useful lives.

This Policy includes the following information:

- a) New borrowings for the current and the next nine (9) financial years; and
- b) A repayment schedule for all new and existing borrowings.

The following ten (10) year program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of Council's short-term and long-term budgets:

TABLE (1)
TEN YEAR EXTERNAL BORROWING AND REPAYMENT SCHEDULE

Financial year	New borrowing amount (\$)	Loan redemption amount (\$)	Repayment period (years)
2025-26	-	6,501,000	-
2026-27	-	6,848,000	-
2027-28	-	7,211,000	-
2028-29	-	7,600,000	-
2029-30	-	5,873,000	-
2030-31	-	1,042,000	-
2031-32	-	1,013,000	-
2032-33	-	1,049,000	-
2033-34	-	1,085,000	-
2034-35	-	1,123,000	-

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5.2 Repayment Schedule

The external loan portfolio of Council is raised solely with the Queensland Treasury Corporation (QTC).

The QTC maintains Council debt as the book debt plus a market provision, to market value the total liability outstanding.

The provision is principally a result of past movements in the market value of the liabilities within each debt pool.

If the Council was to liquidate this debt it would be required to pay the market value of the loan portfolio.

Council intends maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations are minimised.

The budgeted external loan portfolio of Council for 2025-26 is as follows:

TABLE (2)
BUDGETED EXTERNAL INTEREST AND REDEMPTION
FOR THE PERIOD TO 30 JUNE 2026

	A	B	C	D	E
					(A – C + D)
FUNCTION DESCRIPTION	EST BALANCE 01-07-2025	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30-06-2026
Water and Sewerage	15,639,000	659,000	2,134,000	0	13,505,000
Waste	5,086,000	265,000	1,090,000	0	3,996,000
Other Infrastructure	21,641,000	997,000	3,277,000	0	18,364,000
TOTAL	42,366,000	1,921,000	6,501,000	0	35,865,000

5.3 Internal Loans

Consideration will be given to the provision of internal loans to significant and other business activities and other specifically identified projects and activities from general cash reserves held by Council.

The establishment of internal loans will depend upon the availability of excess Council funds as well as the capacity of the significant and other business activities to repay the loan.

Internal loans will be subject to the following guidelines:

- 5.3.1 The term of the internal loan shall not exceed the life of the asset being financed and will be limited to a maximum of 20 years (whichever is the lesser term);
- 5.3.2 The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges;
- 5.3.3 Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate (when required) to ensure the cost to the business unit will be no less than what would apply to an equivalent private sector business; and
- 5.3.4 The provision for the interest and redemption payments of internal loans will be included in the annual budget for the business unit in the same manner that external debt is financed by the Council.

6. Changes to this Policy

This Policy will be reviewed when any of the following occur:

1. As required by legislation, this Policy is to be reviewed at least annually in conjunction with the budget;
2. The related information is amended or replaced; or
3. Other circumstances as determined from time to time by the Council.

7. Repeals/Amendments

This Policy repeals the Livingstone Shire Council Policy titled 'Debt Policy (v14.0)'.

Version	Date	Action
1.0	14/01/2014	Adopted
2.0	22/07/2014	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	16/03/2021	Amended Policy Adopted
10.0	29/06/2021	Amended Policy Adopted
11.0	26/07/2022	Amended Policy Adopted
12.0	13/06/2023	Amended Policy Adopted
13.0	16/01/2024	Amended Policy Adopted
14.0	23/07/2024	Amended Policy Adopted
14.1	DRAFT	

TERRY DODDS PSM
CHIEF EXECUTIVE OFFICER

Debt Policy

Adopted/Approved: DRAFT
Version: 14.1

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Portfolio: Office of the CEO
Business Unit: Finance and Governance

12.16 2025-26 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES

File No: FM12.5.2

Attachments: 1. **2025-26AB - Estimated Activity Statements for Significant and Other Business Activities**[↓](#)

Responsible Officer: Damien Cross - Coordinator Accounting Services
Andrea Ellis - Chief Financial Officer
Terry Dodds PSM - Chief Executive Officer

Author: Sasha Kolega - Acting Coordinator Accounting Services

SUMMARY

The purpose of this report is to seek Council's adoption of the identified business activities that will be conducted by Council during the 2025-26 financial year and recommends that Council resolve to apply the code of competitive conduct to Council's water & sewerage and waste operations during the 2025-26 financial year pursuant to Section 47(7) of the Local Government Act 2009. This report also outlines that Council's water & sewerage operations and waste operations for the 2025-26 financial year are significant business activities under Section 43 of the Local Government Act 2009.

OFFICER'S RECOMMENDATION

THAT:

1. Council notes that the following are all business activities that are to be conducted by Council during the 2025-26 financial year:
 - Water and Sewerage Operations
 - Waste Operations
 - Building Certification
 - Caravan Parks
 - Car Parking
 - Car Wash Operations
 - Cemetery Operations
 - Community Nursery Operations
 2. Council notes that for the 2025-26 financial year Council's combined water & sewerage operations are a significant business activity which is subject to national competition policy arrangements under Section 43 of the *Local Government Act 2009*.
 3. Council notes that for the 2025-26 financial year Council's waste operations are a significant business activity which is subject to national competition policy arrangements under Section 43 of the *Local Government Act 2009*.
 4. Council notes that for the 2025-26 financial year Council will not conduct any other significant business activity that was not conducted in the preceding financial year.
 5. Council notes that for the 2025-26 financial year, the competitive neutrality principle will be applied to the significant business activity of water & sewerage operations and waste operations. The level of reform applied to this significant business activity is full cost pricing.
 6. Council notes that Council's building certification activities are a prescribed business activity under Section 38 of the *Local Government Regulation 2012*
-

meaning that the code of competitive conduct will mandatorily apply to Council's building certification activities in the 2025-26 financial year in accordance with Section 47 of the *Local Government Act 2009*.

7. Council notes that for the 2025-26 financial year Council's combined water & sewerage operations and waste operations are prescribed business activities under Section 39 of the *Local Government Regulation 2012*.
8. Council notes that for the 2025-26 financial year the estimated value of community service obligations is \$131,000 which is funded by general revenue and allocated to the waste business activity and water & sewerage business activity to cover the cost of providing non-commercial community services or costs deemed to be community service obligations by Council.
9. Council notes that for the 2025-26 financial year the estimated value of community service obligations is \$723,583 which is funded by waste revenue to the waste business activity to cover the cost of providing waste disposal vouchers to residential ratepayers for disposal of eligible waste materials at Council's waste facilities.
10. Council resolves for the 2025-26 financial year that the following prescribed business activities apply the code of competitive conduct under Section 47(7) of the *Local Government Act 2009*:
 - Water & Sewerage Operations
 - Waste Operations
11. Council resolves for the 2025-26 financial year that under Section 47(8) of the *Local Government Act 2009* the code of competitive conduct will not apply to the caravan parks, car parking, car wash or community nursery operations of Council for the reasoning that these business activities have expenditure under the prescribed business activity threshold (\$340,000) outlined in Section 39 of the *Local Government Regulation 2012* and the costs of applying competition reforms to these activities outweigh any realisable benefits.
12. Council resolves for the 2025-26 financial year that under Section 47(8) of the *Local Government Act 2009* the code of competitive conduct will not apply to the cemetery operations of Council for the reasoning that this business activity is primarily conducted as a non-competitive community service and the costs of applying competition reforms to these activities outweigh any realisable benefits.
13. Council receives the estimated activity statement for the significant and other business activities (Attachment One (1)) under section 34 of the *Local Government Regulation*.

BACKGROUND

Pursuant to Sections 45 and 47 of the *Local Government Act 2009*, each financial year Council is required to identify those activities that are business activities and determine whether competition reform needs to be applied to assist in removing anti-competitive conduct, encourage greater transparency in the operation of Council's business activities and improve the allocation of Council's limited resources. Activities of Council will be identified as business activities if they trade in goods and services to clients and could potentially be delivered by a private sector firm for the purposes of earning profits in the absence of Council's involvement. They do not include activities of Council considered non-competitive.

Each financial year Council is required to decide by resolution whether the code of competitive conduct is to apply to each of its business activities which are prescribed under the *Local Government Regulation 2012* (a prescribed business activity). Council may also voluntarily elect to apply the code of competitive conduct to business activities that are not prescribed business activities in accordance with Section 47(9) of the *Local Government Act 2009*.

COMMENTARY**Identification of Business Activities**

Council has reviewed its operations and lists below all the business activities that it conducts. Council reviews all business activities to identify any new significant business activities and to ensure any previous identified significant business activities continue to meet the regulated threshold.

The following are all business activities that are to be conducted by Council during the 2025-26 financial year:

1. Water and Sewerage Operations
2. Waste Operations
3. Building Certification
4. Caravan Parks
5. Car Parking
6. Car Wash Operations
7. Cemetery Operations
8. Community Nursery Operations

Significant Business ActivitiesWater and Sewerage Operations

The threshold used to determine if a local government is carrying on a significant business activity in relation to the provision of combined water and sewerage services is if 10,000 or more premises are connected to a water service as of 30 June of the previous financial year. Council had more than 10,000 premises connected to a water service as of 30 June 2024. As a result, Council is required to apply the code of competitive conduct to Council's water & sewerage operations.

Waste Operations

Section 19 of the *Local Government Regulation 2012* states that any business activity, other than combined water and sewerage activities, that has expenditure of at least \$9.7 million for the previous financial year is a significant business activity for the current financial year. Waste operations expenditure for the 2023-24 financial year exceeded the significant business activity threshold of \$9.7 million. As a result, Council is required to apply the code of competitive conduct to Council's waste operations.

Prescribed Business ActivitiesBuilding Certification Activities

Pursuant to Section 47(3) of the Local Government Act 2009, the code of competitive conduct will mandatorily apply to the business certification activities of Council.

Other Business Activities

The other identified business activities of Council listed above are caravan parks, car parking, car wash and cemetery operations.

The recommendations in relation to these business activities are based on the following:

- The suitability of applying the code of competitive conduct regarding Council's primary purpose of conducting the business activity with the primary purpose being either of a commercial or a community service nature.
- The amount of actual or potential competition that exists.
- The effect the Council business activity will have on the actual or potential competition.

- The cost to be borne by ratepayers of applying the code of competitive conduct.

It is recommended that Council does not apply the code of competitive conduct to the business activities listed immediately below for the reasons outlined:

Business Activity	Comment
Caravan Parks	Expenditure is under the prescribed business activity threshold and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Car Parking	Principal purpose is to increase availability of parking in the Yeppoon central business district and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Car Wash Operations	Expenditure is under the prescribed business activity threshold and the costs of applying competition reforms to the activity outweigh any realisable benefits.
Cemetery Operations	Primarily undertaken as a community service with little competition.
Community Nursery Operations	Primarily undertaken as a non-competitive community service and expenditure is under the prescribed business activity threshold. The costs of applying competition reforms to the activity outweigh any realisable benefits.

Community Service Obligations

Community Service Obligations (CSOs) refer to services or activities that a council requires a business unit or entity to perform, even though doing so may not be commercially viable or profitable. These obligations are imposed to ensure that essential services are accessible and affordable to all members of the community, particularly vulnerable or disadvantaged groups. Under the *Local Government Regulation* section 24 a "community service obligation" is an obligation the local government imposes on a business entity to do something that is not in the commercial interests of the business entity to do so. These services are subsidised through general rates or specific funding allocations. The table below sets out what are the proposed community service obligations based on previous council resolutions and the source of funding subsidy that has been applied in the 2025-26 budget.

Community Service Obligation	Source of CSO funding	
	General rate revenue	Waste business revenue
<i>CSO's applied to the Waste Business</i>		
Disposal of unwanted materials by approved charities at Council's waste facilities	\$10,000	
Disposal of greenwaste by approved community groups at Council's waste facilities.	\$10,000	
Disposal of waste collected from public spaces by Capricorn Coast Landcare and equivalent groups at Council's waste facilities	\$10,000	
Disposal of waste at Yeppoon Landfill by not-for-profit community organisations who have applied and gained an exemption from the State Government levy for exempt waste.	\$20,000	
Collection services, transport and disposal of waste collected from island residents and public bins on Great Keppel Island.	\$80,000	
Waste disposal vouchers provided to residential		

ratepayers for disposal of eligible waste materials at Council's waste facilities.		
Total CSO's applied to the Waste Business	\$130,000	\$723,583
<i>CSO's applied to the Water Business</i>		
Water Charges reduction for Community Organisation Jack's Paddock Incorporated for land licenced at 25-7 Ross Street, Yeppoon up to the maximum of \$250 per billing quarter (\$1,000 annually)	\$1,000	
Total CSO's applied to the Water Business	\$1,000	
Total CSO's applied	\$131,000	\$723,583

Estimated Activity Statements

Pursuant to Section 34 of the Local Government Regulation 2012, the estimated activity statements for the business activities of waste & sewerage operations, waste operations, and building certification activities are presented in Attachment One (1) to this report.

PREVIOUS DECISIONS

There have been no previous decisions made by Council in relation to the significant and other business activities of Council for the 2025-26 financial year.

ACCESS AND INCLUSION

This report once adopted by Council will be made publicly available on Council's website.

ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council's Chief Financial Officer have reviewed the current legislative disclosure requirements pertaining to significant and other business activities.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'.

There are no foreseen human rights implications associated with the adoption of this monthly report.

BUDGET IMPLICATIONS

There is administrative effort required to apply the code of competitive conduct to Council's water & sewerage operations, waste operations and building certification activities for the 2025-26 financial year. This administrative effort is to be delivered within existing human resources.

With the application of full cost pricing to the identified activities of Council, the value of community service obligations is estimated to be \$854,583. Community Service Obligations are the estimated value of the obligation imposed on a business entity to do something that is not in the commercial interest of the business entity to do so.

LEGISLATIVE CONTEXT

Pursuant to Sections 45 and 47 of the *Local Government Act 2009*, Council must identify activities that are business activities and resolve whether the code of competitive conduct should or should not be applied to each of its prescribed business activities for the financial year.

Pursuant to Section 43 of the *Local Government Act 2009*, Council must apply the code of competitive conduct to a significant business activity.

In accordance with Section 34 of the *Local Government Regulation 2012* Council's budget is required to contain an estimated activity statement of each business activity to which the code of competitive conduct is to be applied.

Section 19 of the *Local Government Regulation 2012* set the thresholds that a business activity must meet to be a significant business activity. Section 39 of the *Local Government Regulation 2012* sets the thresholds to determine whether a business activity is a prescribed business activity for the purpose of applying the Code of Competitive Conduct.

LEGAL IMPLICATIONS

There are no foreseen legal implications regarding the application of the code of competitive conduct to the business activities of Council for the 2025-26 financial year.

STAFFING IMPLICATIONS

There are no foreseen staffing implications associated with the application of the code of competitive conduct to the prescribed business activities of water and sewerage operations, waste operations and building certification activities.

RISK ASSESSMENT

There are regulatory risks involved with implementing national competition policy. Council is legally required to make certain resolutions and disclosures as part of its annual budget and annual general purpose financial statements respectively regarding its business activities. These obligations have been reviewed to ensure Council has discharged all its legal requirements.

CORPORATE PLAN REFERENCE

Leading Livingstone

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

Reporting of the financial performance and financial position of Council's significant and other business activities promotes open and accountable financial outcomes whilst providing Council and the community with relevant and reliable information on which to base financial decision making.

CONCLUSION

In accordance with Sections 45 and 47 of the *Local Government Act 2009*, Council is required each financial year to identify its business activities and determine the appropriate application of competition reforms. For the 2025–26 financial year, Council's water and sewerage operations qualify as a significant business activity due to servicing over 10,000 premises as of 30 June 2024. Similarly, Council's waste operations exceeded the expenditure threshold in 2023–24, also classifying them as a significant business activity.

Additionally, under Section 47(4) of the Act, the code of competitive conduct must be applied to Council's building certification activities. It is therefore recommended that Council resolve to apply the code of competitive conduct to its prescribed business activities—namely, water and sewerage operations and waste operations—for the 2025–26 financial year.

The estimated activity statements for these business activities, as required under Section 34 of the *Local Government Regulation 2012*, are provided in Attachment One (1) for Council's consideration and adoption.

12.16 - 2025-26 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES

2025-26AB - Estimated Activity Statements for Significant and Other Business Activities

Meeting Date: 9 June 2025

Attachment No: 1

2025-26 ADOPTED BUDGET ESTIMATED ACTIVITY STATEMENTS

Council has decided by resolution that the Code of Competitive Conduct is to be applied to the following Business Activities
for the 2025-26 Financial Year:

	SIGNIFICANT BUSINESS ACTIVITIES		OTHER BUSINESS ACTIVITY
	Water & Sewerage Operations \$	Waste Operations \$	Building Certification* \$
Operational Revenues for services provided to Council	\$7,000	\$765,000	\$0
Operational Revenues for services provided to External Clients	\$40,112,460	\$12,091,793	\$550,000
Community Service Obligations	\$1,000	\$130,000	\$0
Total Operational Revenue	\$40,120,460	\$12,986,793	\$550,000
Less: Operational Expenditure	\$34,379,635	\$11,755,685	\$290,618
Estimated Operational Surplus	\$5,740,825	\$1,231,108	\$259,382
List of Community Service Obligations (CSO)			
Charity Waste, Waste Disposal Vouchers, GKI Waste Services	\$1,000	\$853,583	\$0
Total	\$1,000	\$853,583	\$0

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit.

Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be CSO's by Council.

The 2025-26 adopted budget provides \$131,000 of CSO's by Council to the Waste & Water Operations Business Activities comprised as follows:

Disposal of unwanted materials by approved charities at Council's waste facilities.	\$10,000
Disposal of greenwaste by approved community groups at Council's waste facilities.	\$10,000
Disposal of waste collected from public spaces by Capricorn Coast Landcare and equivalent groups at Council's waste facilities.	\$10,000
Disposal of waste at Yeppoon Landfill by not-for-profit community organisations who have applied and gained an exemption from the State Government levy for exempt waste.	\$20,000
Collection services, transport and disposal of waste collected from island residents and public bins on Great Keppel Island.	\$80,000
Water Charges reduction for Community Organisation Jack's Paddock Incorporated for land licenced at 25-7 Ross Street, Yeppoon up to the maximum of \$250 per billing quarter (\$1,000 annually).	\$1,000
	\$131,000

The Business Activity of Waste Operations provides funding from waste fees & charges to cover the cost of providing non-commercial community services or costs deemed to be CSO's by Council.

The 2025-26 adopted budget provides \$723,583 of CSO's by the Waste Operations Business Activity to the Waste Operations Business Activity comprised as follows:

Waste disposal vouchers provided to residential ratepayers for disposal of eligible waste materials at Council's waste facilities.	\$723,583
Total CSO provided by Council	\$854,583

*Building certification activities are a prescribed activity under section 38 of the *Local Government Regulation 2012*.

12.17 ADOPTION OF THE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST**File No:** FM12.5.1

Attachments:

1. 2025-26 Budget and Long-Term Financial Forecast [↓](#)
2. 2025-26 Long-Term Sustainability Statement [↓](#)
3. 2025-26 Total Value in the change in rates and charges levied [↓](#)
4. Capital Expenditure Portfolio - 4year Summary [↓](#)

Responsible Officer: Terry Dodds PSM - Chief Executive Officer**Author:** Andrea Ellis - Chief Financial Officer

SUMMARY

The purpose of this report is to seek Council's adoption of the 2025-26 Budget and Long-Term Financial Forecast.

OFFICER'S RECOMMENDATION

THAT;

- 1) pursuant to Section 107A of the *Local Government Act 2009* and Sections 169 and 170 of the *Local Government Regulation 2012*, Council resolve to adopt the Budget for the financial year 2025-26 and the long-term financial forecast for the financial years 2025-26 to 2034-35, as contained in the document entitled *2025-26 Budget and Long-Term Financial Forecast* (Attachment One) and set out in the pages contained therein:
 - a) Statement of Financial Position (Attachment One);
 - b) Statement of Cash Flows (Attachment One);
 - c) Statement of Changes in Equity (Attachment One);
 - d) Statement of Income and Expenditure (Attachment One);
 - e) Long-Term Financial Forecast (Attachment One);
 - f) Sustainability Statement (Attachment Two); and
 - g) Percentage of Change in Rates & Utility Charges (Attachment Three).
- 2) Council receives the remainder of the documentation as working papers to support the 2025-26 adopted budget:
 - a) 4-year capital expenditure portfolio summary (Attachment Four)

BACKGROUND

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget. This report complies with the disclosure requirements of the *Local Government Regulation 2012*.

Under the *Local Government Regulation 2012*, Council must prepare an accrual-based budget for each financial year which is consistent with the five-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, Council must also publish results against the sustainability measures for the budget and the next nine (9) years.

To meet legislative requirements, the following financial statements are included within the 2025-26 Budget (Attachment One):

- 1) Statement of Financial Position;

- 2) Statement of Cash Flows;
- 3) Statement of Income and Expenditure; and
- 4) Statement of Changes in Equity.

Additional disclosures required are:

- 5) Sustainability Statement (Attachment Two); and
- 6) Total value of Change in Rates Levied from 2024-25 (Attachment Three).

The Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows, and Statement of Changes in Equity have all been prepared on an accrual basis and contain Council's budget for 2025-26 and the next two financial years, and Council's ten-year long term financial forecast.

The budget must also contain Council's Revenue Policy and Revenue Statement, which due to the complex nature of the Revenue Statement has been presented as separate reports. The Statement of Estimated Financial Position for 2024-25 and the estimated costs of Council's significant and other business activities has also been presented for adoption via separate reports.

COMMENTARY

The budgeted financial statements reflect the budget for the 2025-26 financial year, subsequent two (2) financial years and which is included in the ten-year forecast. The financial statements include information on Council's long term financial forecast and demonstrates Council's ability to manage its challenges over the long term by maintaining liquidity, adequate servicing capacity and a reasonable level of financial flexibility. Financial statements contained in Attachment one (1) include

- Statement of Financial Position – identifies the predicted financial position of Council including assets (what we own), liabilities (what we owe) and equity (our net worth)
- Statement of Cash Flows – reports how revenue received, and expenses paid impact Council's cash balances
- Statement of Income and Expenditure – presents Council's revenues (where the money comes from) and expenses (where the money is spent)
- Statement of Changes in Equity – reports changes to equity, or Council's assets net of liabilities.

Budget Highlights

- \$212.727 million total budget
- Operating deficit of \$0.148 million
- Delivering 102 capital programmes and projects valued at \$89.662 million, with \$41.231 million externally funded from State and Federal Governments
- No new borrowings, debt will reduce by \$6.501 million to \$35.865 million
- Average residential rate increase of 4.07% in rates and charges

Brief discussions on each of the major line items of the budget are outlined below.

Operating Revenue – where our money comes from

Figure 1 – Operating Revenue indicates that 81% of Council's operating revenue is generated from rates and charges and around 5% is received from fees & charges. It is important to note Livingstone Shire Council does not rely heavily on funds from other tiers of government to provide operational services and actively seeks alternate revenue sources. Livingstone Shire Council also maximises interest earnings to supplement its core sources of revenue.

Livingstone receives income from several streams, with the majority collected from rates twice a year in February and August. Total operating revenue of \$122.896 million is forecast to be received in 2025-26 and Figure 1 is a breakdown of Council's budgeted income streams.

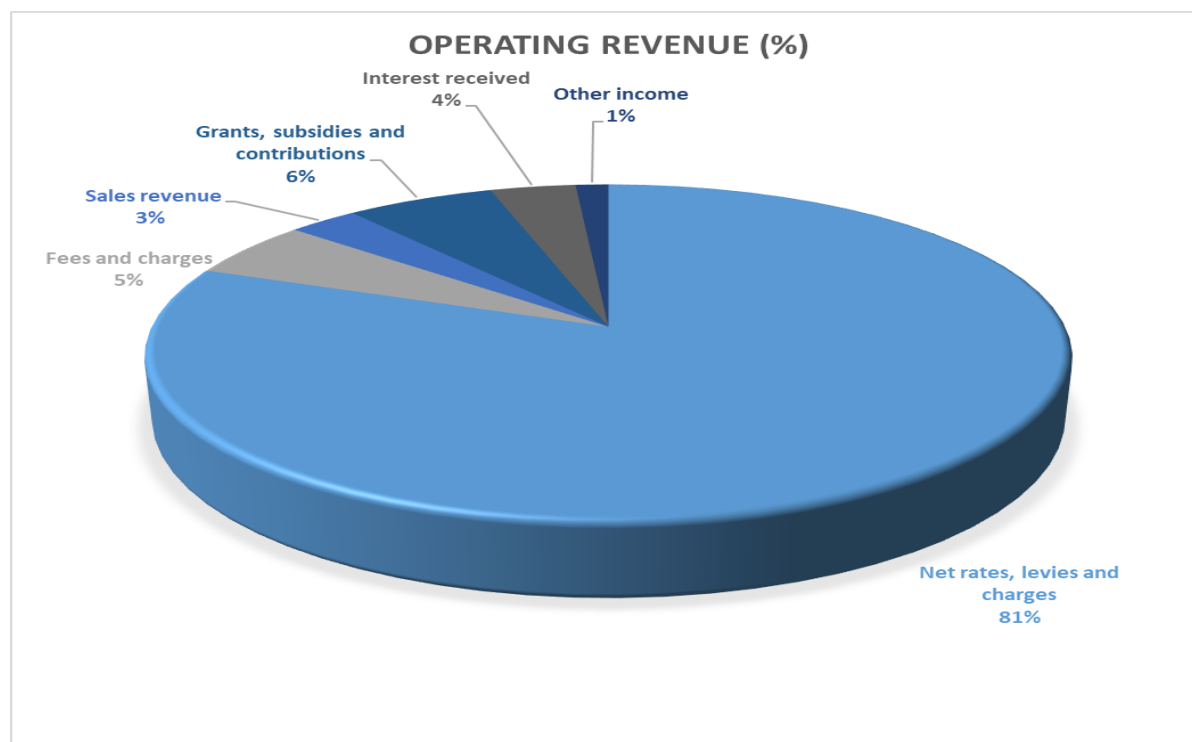


Figure 1 – Breakdown of Operating Revenue 2025-26

Net rates and utility charges – \$99.421 million

Total budgeted rates and utility charges for the 2025-26 year is \$109.014 million with estimated discounts and remissions of \$9.593 million.

For the 2025-26 the overall gross increase in rates and utility charge revenue, excluding water consumption is 5.5%¹ (inclusive of 1.0% growth). This is comparable with the projected LGAQ Council Cost Index for year ended June 2026 at 3.5%, forecast at wage growth 5.0% and an average growth in rateable properties of 1.19% over the past 5 years.

In 2025-26 the;

- average residential property will see a combined increase of all Council general rates, separate charges and utility charges of 4.07% which equates to approximately \$3.89 per week
- average non-residential (commercial/other/primary production) property will see an increase of 4.92% or \$11.65 per week

The table below identifies the impact on different categories of ratepayers on gross rates & charges (excluding water consumption). Around 92.3% of ratepayers will see an increase of up to 5%.

Number Of Ratepayers									
Category	< 0%	0% - 1%	1% - 2%	2% - 3%	3% - 4%	4% - 5%	5% - 10%	>10%	Total
Residential									

¹ Compared to the original budget for 2024-25 excluding water consumption - Refer to Attachment 3.

	1	-	2	286	6,623	9,340	1,113	3	17,368
Commercial /Industrial	-	-	1	2	270	210	4	2	489
Primary Production	-	-	-	-	16	332	311	-	659
Other	-	-	-	-	49	4	-	-	53
TOTAL	1	-	3	288	6,958	9,886	1,428	5	18,569

Table 1 - % of increase per category group

Overall, an average residential property consuming 320kl water per annum will see a combined increase of all Council rates and charges of 4.07 per cent which equates to approximately \$3.89 per week.

Average Residential Property	2024-25	2025-26	Difference \$	Difference %
Valuation	\$225,006.00	\$225,006.00	\$0	0.00%
General Rate	\$2,354.18	\$2,476.32	\$122.13	5.19%
Water Access	\$777.00	\$800.00	\$23.00	2.96%
Water Consumption (320kl)	\$430.94	\$448.00	\$17.06	3.96%
Sewerage	\$1,008.00	\$1,038.00	\$30.00	2.98%
Waste Utility	\$604.00	\$634.00	\$30.00	4.97%
Waste Facility Charge	\$10.00	\$45.00	\$35.00	350.00%
Road Levy	\$228.00	\$152.00	-\$76.00	-33.33%
Env Levy	\$26.40	\$17.40	-\$9.00	-34.09%
Disaster Levy	\$10.20	\$60.00	\$49.80	488.24%
Gross	\$5,448.72	\$5,670.72	\$221.99	4.07%
Discount	-\$475.32	-\$494.83	-\$19.51	4.11%
Nett	\$4,973.41	\$5,171.38	\$202.48	4.07%
Weekly Increase	\$3.89			

Table 2 - Average Residential Property Rates and Charges

Full details of Council's rates and utility charges are outlined in Council's Revenue Statement.

Fees and charges – \$6.629 million

This revenue line includes monies received from customers for the direct payment or contribution towards a particular fee or service provided by Council. For 2025-26, the budgeted fees and charges are \$6.629 million, which is \$0.285 million less than the estimated position for the previous financial year. A conservative approach has been taken to estimating the level of activity within the region, and this will be monitored throughout the year and updated as part of the regular budget review process.

Sales revenue – \$3.521 million

General recoverable works have been increased based on known contracting opportunities and level of Council's infrastructure workloads.

Operational grants and subsidies – \$7.434 million

Council receives grant funding relating to the Commonwealth Government's financial assistance grant estimated at \$4.400 million and other minor grants and subsidies received for community support and development programs, libraries, youth programs, Regional Arts Development Fund and fuel tax credits.

Interest Received - \$4.258 million

Interest from investments is forecast to be \$1.285 million below the estimated 2024-25 financial results due to the expected cash flows associated with capital works and the decrease in the cash rate. Council's target investment return remains at 0.5% above the current cash rate. Council anticipates generating \$4.124 million in interest from cash and investments.

Council also charges interest on overdue rates and charges. This is anticipated to generate \$0.134 million in revenue.

Other Income - \$1.632 million

Council receives other minor incomes streams such as commissions and recoveries of costs incurred. Council leases a variety of facilities and buildings to groups and businesses and \$0.642 million is forecast to be received as lease or rental income.

Operating Expenditure – where our money is spent

Operating expenses are split into four main categories. Materials and services, together with employee costs constitute sixty-two (62) per cent of Livingstone's forecasted operational expenditure for 2025-26. Another significant operating expense is depreciation which makes up twenty-seven (27) per cent of Council expenses.

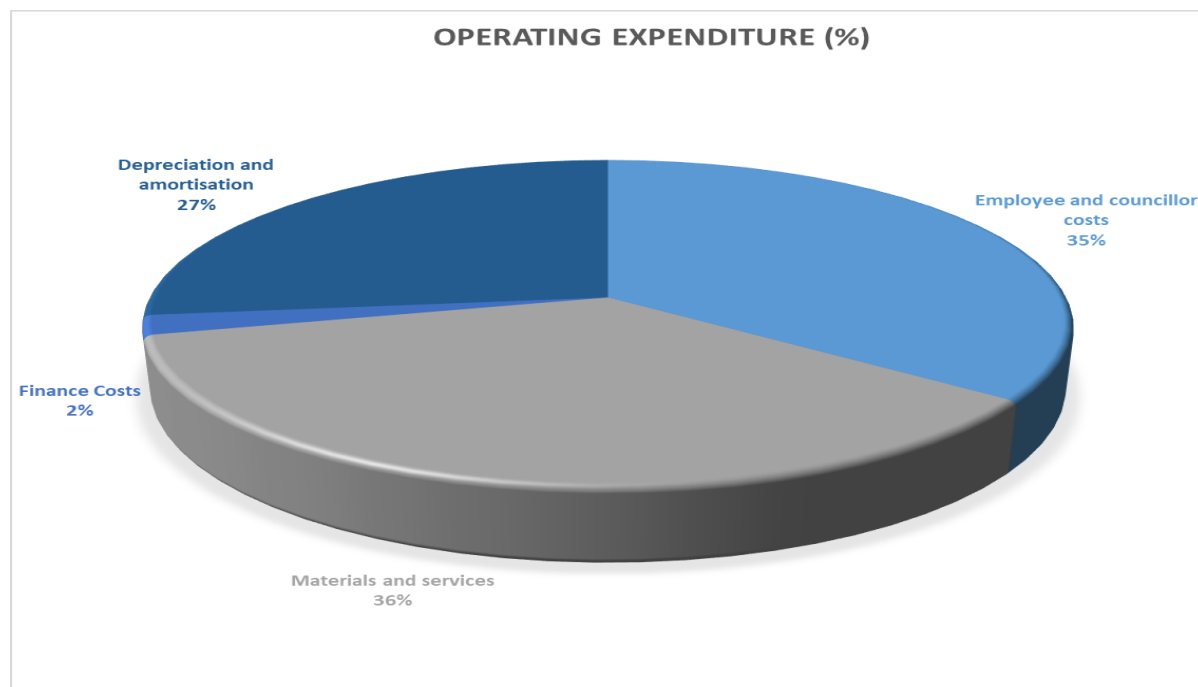


Figure 2 - Operating Expenses 2025-26

Total operating expenses are forecast to be \$123.045 million for 2025-26 and are made up of the following:

Employee and councillor costs – \$43.141 million

Employee and councillor costs represent the operational employee costs, including Councillor's remuneration, and includes all employee related expenditure including items such as superannuation, leave entitlements, fringe benefits tax, training and development, and worker's compensation insurance.

Employee and councillor costs have been increased by \$5.558 million to \$43.141 million in the 2025-26 Budget. The increase is related to forecast certified agreement increases paid to all award employees, increase to the permanent established during 2024-25, roles to support the new organisation structure set to commence on 7 July 2025, and recruitment for vacant positions.

As with previous years, the Capital Works Program has a significant day labour component. The operating budget assumes the capital program will be completed as planned.

Materials and Services – \$44.630 million

The major expense categories for materials and services relate to:

- repairs and maintenance of infrastructure, plant & equipment, parks and buildings \$11.260 million;
- contract costs for waste disposal and collection of approximately \$7.020 million;
- electricity, fuel and insurance amount to a total of \$5.948 million;
- bulk water purchases of \$5.489 million; and
- consultant costs are budgeted at approximately \$4.998 million.

Council strongly supports locally owned and operated businesses, including those with an office or brand in our region. Livingstone Shire Council's Procurement Policy is underpinned by the principle of supporting local business therefore, leading to significant investment in the regional economy. Council spends on average 28% of its total expenditure with businesses located within the shire boundary (excluding salaries & wages). For 2025-26 this has the potential to invest \$36.549 million directly with local businesses for both operating and capital activities.

Finance Costs - \$2.383 million

Finance costs include interest on external loan borrowings and bank fees.

Interest expense on external borrowings pertain to the interest on Council's loans from Queensland Treasury Corporation. Interest expense is estimated to be \$1.921 million and has decreased by \$0.329 million as Council continues to pay down existing debt.

Depreciation and amortisation - \$32.891 million

Depreciation and amortisation represent the decline in value of assets. This is impacted by age, condition, and disposal of existing assets, as well as the purchase and construction of new assets. There may be some change in this line item during the year as the ongoing reviews of Council Asset Management Plans, asset replacement values and useful lives are completed, in addition to the completion of a significant program of capital.

The Queensland Audit Office has tabled [Report 13: 2024-25 Local Government 2024](#) which summarises the audit results of Queensland's 77 local government entities (councils) and the entities they control. It highlights key insights and information from across our work and considers challenges and opportunities for the sector. This report included an area of focus – accounting for depreciation expense. Australian accounting standards require the calculation and reporting of depreciation expense in the annual financial statements. Depreciation expense is also included in some sustainability metrics. Depreciation supports the calculation of the cost of services, most of which Council charges a fee. The revenue fees and charges incorporate the value of assets consumed to deliver those services. Depreciation is also important to help understand when assets need to be replaced, and Council considers the replacement, renewal or upgrade as part of our asset management plans to identify Council's future funding needs and to plan for appropriate sources of funding.

Operating Result

Council is forecasting an operating deficit of \$0.148 million in the 2025–26 Budget. Over the medium term, small to moderate operating deficits are expected, with a return to a budgeted surplus projected by 2030–31.

These short- to medium-term deficits reflect the delicate financial balance Council must manage—addressing the rising costs of maintaining existing services and infrastructure, while also investing in new strategic assets and expanding services to meet the needs of rapidly growing communities.

The 2025–26 Budget demonstrates Council's commitment to laying a strong foundation for a prosperous future for the Livingstone Shire region.

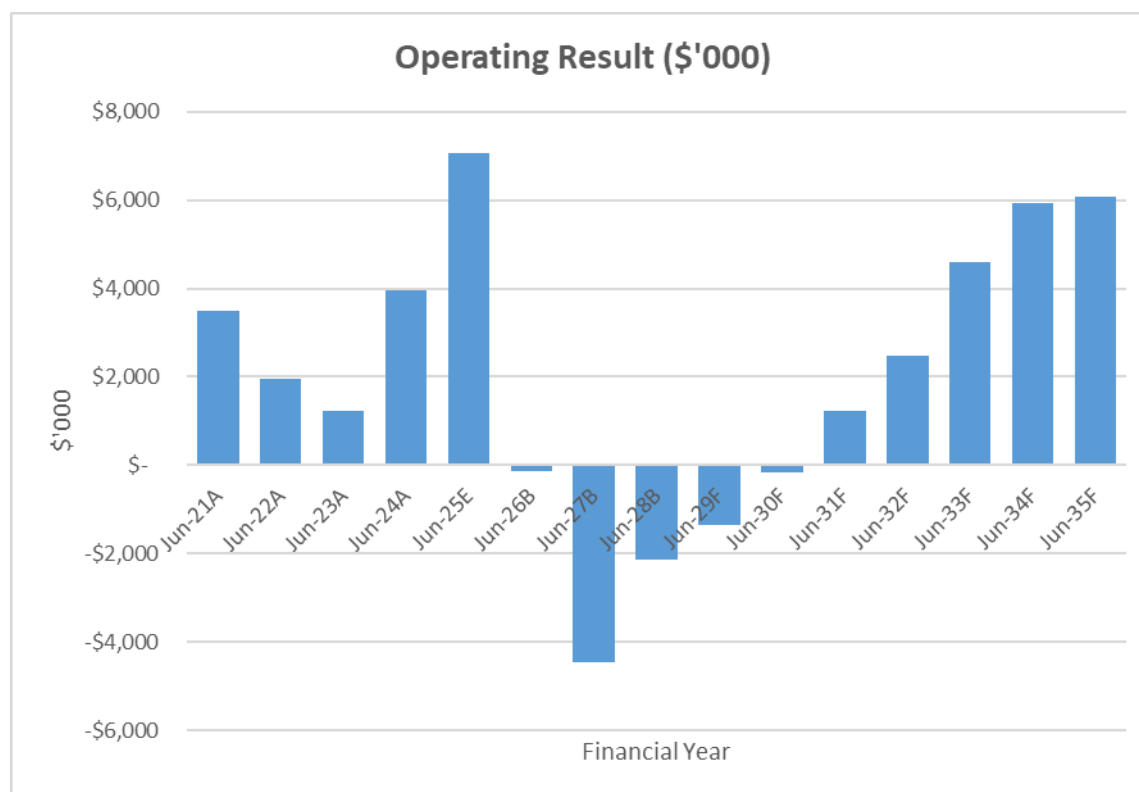


Figure 3 - Operating Result (\$'000)

Capital

Livingstone manages \$1.4 billion across a diverse range of infrastructure assets. These assets cover categories such as land, site improvements, buildings and facilities, plant and equipment, roads and drainage, bridges, water and sewerage.

Council is responsible for the construction, upgrade and renewal of these assets through its capital works program. Livingstone forecasts to spend \$89.662 million on capital projects and acquisitions (Attachment 4) to address community priority needs for the present and for the future growth of the shire. Of this amount \$41.880 million will be spent on renewing existing assets and \$47.782 million on new assets.

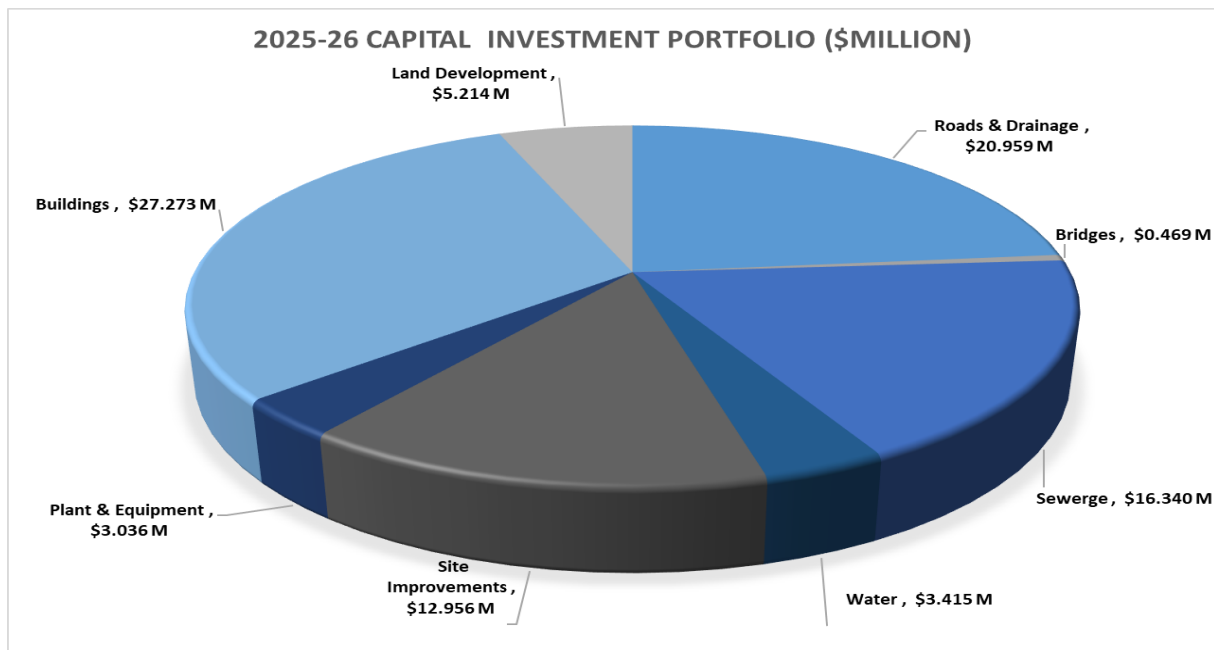


Figure 4 - Capital expenditure by asset class

The main sources of capital funding are, internal sources (general revenue and utility charges) of \$43.792 million, grants and subsidies of \$41.231 million and application of infrastructure charges from developers of \$4.638 million.

The 2025-26 budget includes the adoption of a ten-year forecast capital works programme which reflects the strategies in Council's various long term asset management plans for the sustainable management of assets. This represents an investment of almost \$509.706 million in community infrastructure assets, establishing a platform for regional growth and providing a substantial boost to local economic activity.

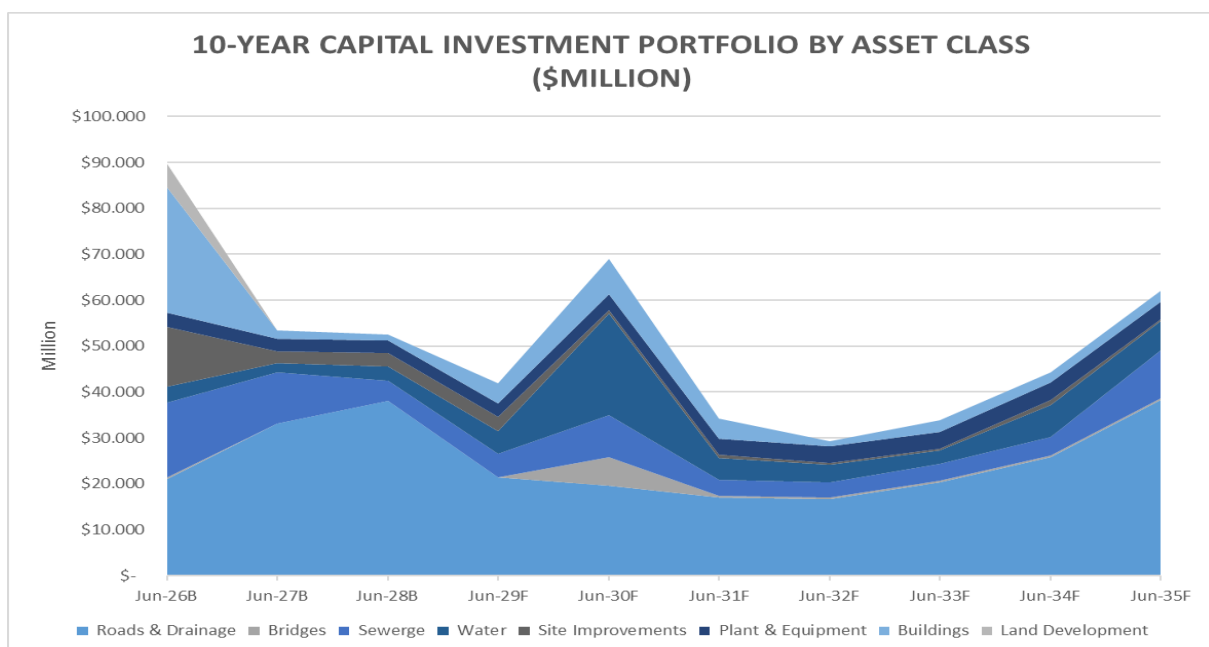


Figure 5 - 10-year indicative capital works program by asset class

The ten-year Capital Programme considers projected regional growth, better utilisation of assets as well as the ageing of the assets and the need to renew.

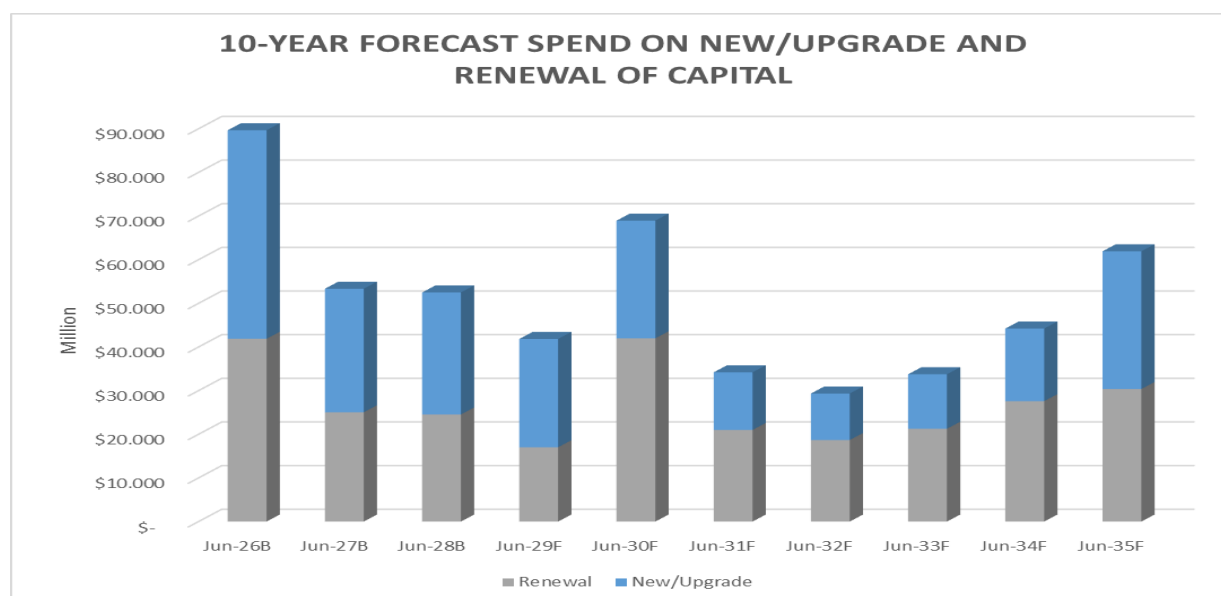


Figure 6 - 10-year indicative capital works program (new & renewal)

STATEMENT OF FINANCIAL POSITION

The statement of financial position measures what Livingstone Shire Council owns and owes to relevant stakeholders. The result of these two (2) components determines the net wealth of the community.

The community's net worth (what we own less what we owe) is forecast to be \$1.497 billion at the end of 2025-26.

Council is forecast to manage \$1.560 billion in assets, of which \$1.429 billion represents the value of the infrastructure, land, plant and equipment that Council maintains and uses to provide services to the community. Other Council assets include, cash and cash equivalents, receivables (money owed to Council), inventory including land held for development and sale and other assets such as prepayments and contract assets.

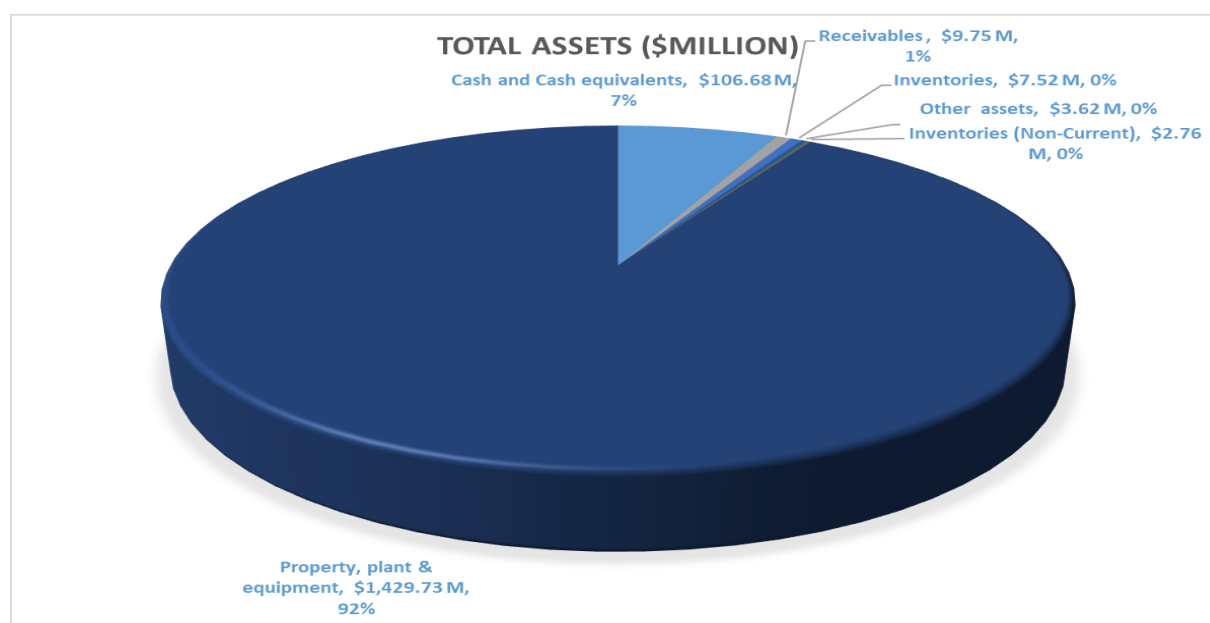


Figure 7 – Total Assets (\$millions)

Council is forecasting \$63.534 million in total liabilities at 30 June 2026 of which \$21.783 million which council may be required to pay in the following financial year. Council liabilities

include payables to suppliers, accrued employee benefits, provisions for quarries and landfill rehabilitation/restoration and borrowings/loans.

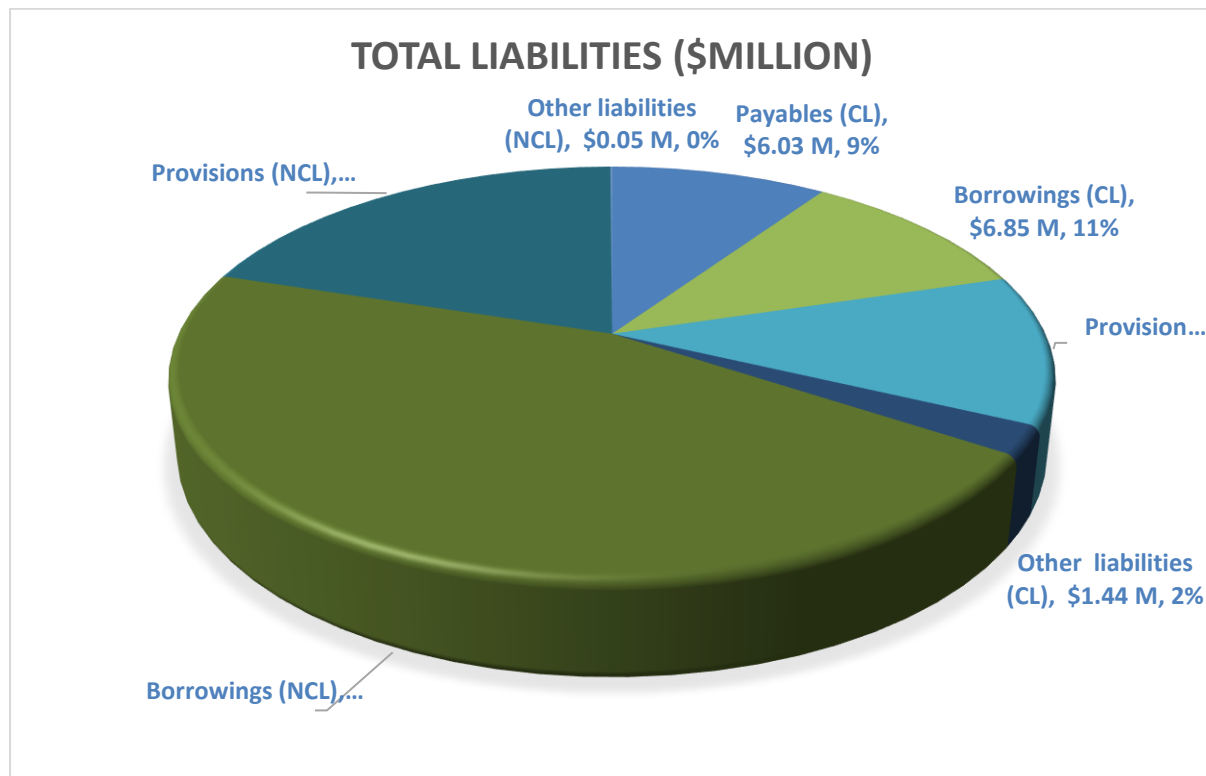


Figure 8 – Total liabilities (\$millions) – CL refers to Current Liability, NCL refers to Non-Current Liability

Cash

Council invests surplus funds throughout the year in low risk, short term investments in accordance with Council's *Investment Policy* and regulatory guidelines. Livingstone's short and long-term cash flows indicated that sufficient cash is available to meet recurring activities and capital expenditure. The cash position at the end of the ten-year period is sufficient to operate and allow for \$509.706 million spend of capital in that period. The capital projects in the latter half of the forecast period require more detailed analysis and scoping prior to delivery.

Council maintains and operates cash reserves that are either classified as unrestricted or externally restricted. These are essentially cash funds that are reserved for a specific purpose. Externally restricted cash are funds that have obligations by external parties such as infrastructure contributions or unexpended grant funds. The level of investment in trunk infrastructure exceeds the amount to be received in infrastructure contributions over the forecast period and as such all externally restricted cash is set to be consumed and then subsidised by unrestricted cash balances.

Debt

Borrowing for long term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

With no new borrowings forecast, Council's overall debt balance will decrease by \$6.172 million to \$42.371 million.

Council's debt is forecast to reduce from \$42.366 million (estimated 30 June 2025) to \$3.022 million at the end of 2034-35. Based on the current capital program, Council is not forecasting to borrow within the next ten (10) years and use own source funds for the expansion of sewerage, waste infrastructure and council facilities required to service the growing community.

In summary, over the life of the forecast period, Livingstone Shire Council maintains strong liquidity and adequate debt servicing capacity, resulting in adequate levels of financial flexibility.

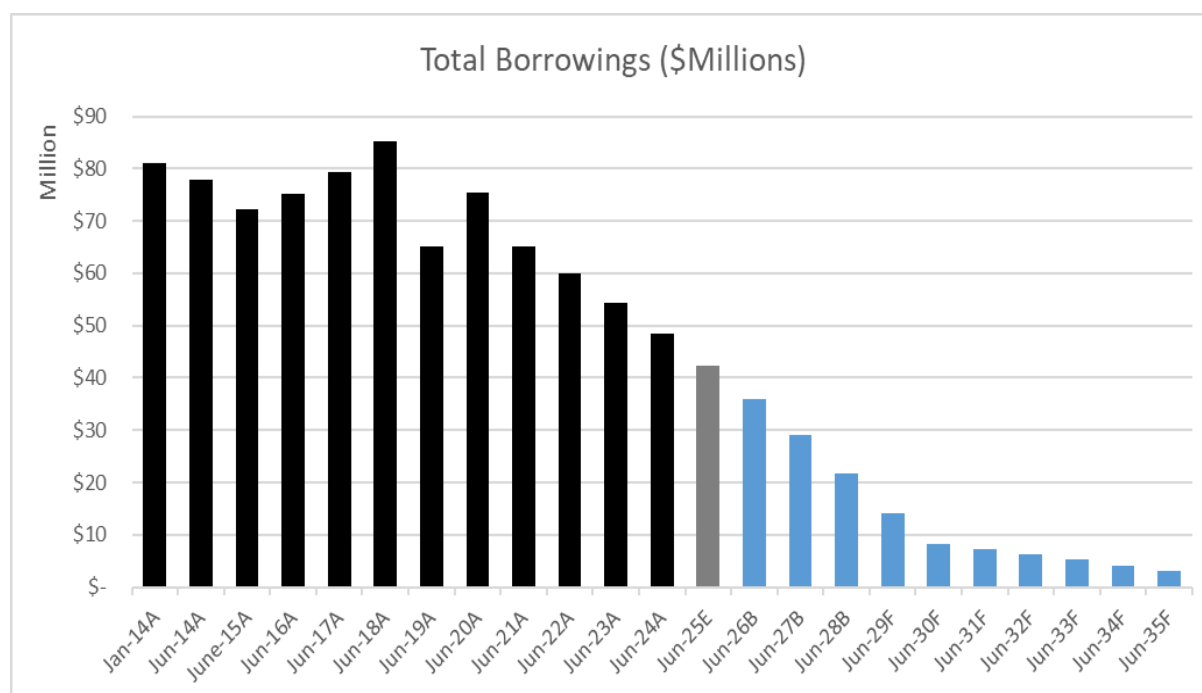


Figure 9 - Total borrowings since 1 January 2014 to 2034-35

Financial Sustainability

The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (*Local Government Act 2009*, section 104(2)). To ensure the Council continues along the path of financial sustainability into the future, key long-term strategic plans are developed and integrated, demonstrating a strategy is in place to manage the financial implications of its long-term planning.

On 15 March 2024 the Queensland Government released the Financial Management (Sustainability) Guideline to be implemented from the 2023-24 financial year. The purpose of the Guideline is to enable the Department to monitor performance and sustainability more effectively within the local government sector with the aim of providing more targeted support to Councils as required. The revised sustainability framework, including new financial guidelines was introduced to recognise the varied factors that influence the success of councils over time.

The Long-Term Sustainability Statement (Attachment 2) summarises the calculations for the budget year:

- unrestricted cash expense cover ratio
- asset renewal funding ratio

It also includes the calculations for the following ratios for the 2025-26 budget year, 5-year average, and each of the following nine years:

- council controlled revenue
- population growth ratio
- operating surplus ratio
- asset sustainability ratio
- asset consumption ratio

- leverage ratio

The council-controlled revenue ratio, population growth and asset renewal funding ratio are all contextual* ratios which are not subject to audit.

Type	Measure	Target (Tier 4)	5-year average	Budget year (single year)
Financial Capacity	Council Controlled Revenue Ratio	Contextual*	85.8%	86.3%
	Population Growth	Contextual*	2.1%	2.167%
Operating Performance	Operating Surplus Ratio	Greater than 0%	2.5% ✓	-0.1% !
	Operating Cash Ratio	Greater than 0%	32.2% ✓	28.1% ✓
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	n/a	12 ✓
Asset Management	Asset Sustainability Ratio	Greater than 80%	66.4% !	125.8% ✓
	Asset Consumption Ratio	Greater than 60%	69.0% ✓	70.2% ✓
	Asset Renewal Funding Ratio	Contextual*	n/a	81.2%
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	1.4 ✓	1.0 ✓

Table 3 – Summary of the 2025-26 Measures of Financial Sustainability

Interpreting measures in combination

Individual financial sustainability measures provide information about an element of Council sustainability but may not tell the full story when considered in isolation. To provide a more comprehensive interpretation the following measures are considered together.

1. Operating Surplus Ratio and Operating Cash Ratio – Council's forecast negative operating result poses less of a sustainability risk as Council's operating cash ratio remains positive. This means that Council can fund its core business operations.
2. Operating Cash Ratio and Unrestricted Cash Cover Ratio – Both results remain positive which indicates a negligible risk of liquidity and solvency concerns as Council can meet its financial commitments.
3. Asset Sustainability Ratio and Asset Consumption Ratio – Council has reported a stable asset consumption ratio over time, which represents a sustainability risk as the Council's asset sustainability ratio is below the required target. This indicates that Council may not be meeting its asset renewal needs over time, however maintenance expenditure and current asset renewal programs are maintaining the asset conditions.

4. Unrestricted Cash Expense Cover Ratio and Leverage Ratio – Council has a high unrestricted cash expense ratio at the same time as a leverage ratio that is below the target. This is an indicator of an ability to fund capital expenditure through either capital or borrowings with consideration to impact to sustainability and service delivery risks.
5. Leverage Ratio and Asset Sustainability Ratio – Council has reported a leverage ratio that is below the target in conjunction with a lower asset sustainability ratio. This is an indicator of capacity to fund capital renewal expenditure through borrowings. This is important for Council as it goes through rapid growth which may require reliance on external funding to support increasing infrastructure needs.

PREVIOUS DECISIONS

The 2025-26 Budget and Long-Term Financial Forecast aligns with the corporate strategic framework which includes the *Community Plan 2030* and the *Operational Plan 2025-26*.

ACCESS AND INCLUSION

Once adopted by Council, this report will be made publicly available on Council's website. This report will also be supplemented by a Community Budget Report which provides commentary to supplement the information contained in the attachments to this report.

ENGAGEMENT AND CONSULTATION

The budget and long-term financial forecast is reflective of budget workshop discussions held with Councillors during the 2025-26 series of Budget Workshops.

HUMAN RIGHTS IMPLICATIONS

Section 4(b) of the *Human Rights Act 2019* requires public entities such as Council 'to act and make decisions in a way compatible with human rights'. There are no foreseen human rights implications associated with the content of this report.

BUDGET IMPLICATIONS

The budgeted operating deficit is largely contingent upon containing estimated costs within the budgeted amount.

There is limited scope for new projects and additional funding for services in the short term, whilst working towards achieving a balanced budget in 2030-31. Should the need arise for additional funds during the year, offset savings and re-prioritisation of resources will be required and these will be addressed through regular budget reviews.

The use of Council's day labour on capital projects will need to be maintained and any diversion from capital projects to operational projects will impact on the operating result.

If Council can contain its costs and maintain revenue at the level outlined in the 2025-26 Budget and forward estimates, Council is forecasted to achieve operating surpluses in five-years.

LEGISLATIVE CONTEXT

Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget.

LEGAL IMPLICATIONS

Under the *Local Government Regulation 2012* Council must prepare an accrual-based budget for each financial year which is consistent with Council's five-year Corporate Plan and Annual Operational Plan. To comply with the *Local Government Regulation 2012*, council must also publish against a series of measures of financial sustainability for the budget year and the next nine (9) years.


STAFFING IMPLICATIONS

Matters arising from this report will be dealt with in accordance with existing delegations and resourcing levels.

RISK ASSESSMENT

Council manages financial risk by:

- 1) the use of planning, project and programme management and risk management methodologies;
- 2) developing and maintaining operational plans for the delivery of projects and services;
- 3) regular reporting on all key projects funded by the Annual Operational Plan and Budget;
- 4) monitoring the efficiency and effectiveness of services delivered within the Annual Operational Plan and Budget both quarterly and annual reporting by the Chief Executive Officer to Council;
- 5) monthly reporting on financial position and performance on operating activities and capital projects to Councillors, executives and staff;
- 6) ensuring executives and staff within Council are appropriately skilled and accountable for identifying and effectively managing costs within their area of responsibility; and
- 7) providing tools, training, and advice to the organisation to ensure effective management of costs and financial obligations.

Council has applied the The [Risk Framework](#) ( 1.6 MB) to support the statutory financial sustainability measures risk assessment.

CORPORATE PLAN REFERENCE***Leading Livingstone***

Community Plan Goal 4.1 - Innovative and accountable leadership to achieve a shared future

4.1.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans which guide project planning and service delivery across the Shire.

The primary focus of the 2025-26 budget continues to be ensuring the long-term financial sustainability of Council by reducing long term borrowings, delivering the capital works program with a focus on investing in strategic growth assets and renewal of existing assets, and on consolidation and responsible long term financial sustainability while striving to provide the best possible levels of service delivery for the Livingstone community.

CONCLUSION

This report has been prepared in accordance with Section 107A of the Local Government Act 2009 and Sections 169 and 170 of the Local Government Regulation 2012, ensuring full compliance with legislative requirements for budget adoption. It outlines the Livingstone Shire Council's 2025–26 Budget and Long-Term Financial Forecast, which reflects a total budget of \$212.727 million, including \$89.662 million in capital projects and a modest operating deficit of \$0.148 million.

The budget remains focused on financial sustainability, with no new borrowings planned and a focus on renewing existing assets. Average residential rates will increase by 4.07%, and Council maintains strong liquidity and debt servicing capacity. Over the ten-year forecast, Council plans to invest \$509.706 million in infrastructure to support community growth and service delivery.

This budget positions Council to responsibly manage current challenges while laying a strong foundation for long-term prosperity and resilience in the Livingstone Shire region.

12.17 - ADOPTION OF THE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

2025-26 Budget and Long-Term Financial Forecast

Meeting Date: 9 June 2025

Attachment No: 1

STATEMENT OF FINANCIAL POSITION 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2025-26 \$'000	Budget 2026-27 \$'000	Budget 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
ASSETS										
Current Assets										
Externally Restricted Cash	28,503	26,952	33,547	24,618	15,015	13,008	10,908	8,945	1,873	12,326
Unrestricted Cash	78,178	77,588	66,134	64,325	38,415	53,693	68,487	88,425	105,294	113,641
Cash and Cash equivalents	106,680	104,540	99,680	88,943	53,430	66,701	79,395	97,370	107,167	101,315
Receivables	9,751	10,216	10,651	11,181	11,715	12,198	12,669	13,224	13,775	14,349
Inventories	7,522	2,175	2,175	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Contract Assets	0	-	-	-	-	-	-	-	-	-
Other assets	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620
Total Current Assets	127,574	120,551	116,126	105,919	70,940	84,694	97,859	116,388	126,736	121,458
Non-current assets										
Inventories	2,764	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944
Property, plant & equipment	1,429,729	1,462,653	1,478,236	1,482,782	1,586,047	1,619,196	1,627,184	1,631,652	1,665,801	1,746,033
Intangible Assets	-	-	-	-	-	-	7,500	7,500	7,500	7,500
Total non-current assets	1,432,493	1,464,597	1,480,180	1,484,726	1,587,991	1,621,140	1,636,628	1,641,096	1,675,245	1,755,477
TOTAL ASSETS	1,560,067	1,585,148	1,596,306	1,590,645	1,658,931	1,705,834	1,734,487	1,757,484	1,801,981	1,876,935
LIABILITIES										
Current liabilities										
Payables	6,033	6,349	6,631	6,962	7,276	7,344	7,655	8,023	8,384	8,762
Borrowings	6,848	7,211	7,600	5,873	1,042	1,013	1,049	1,085	1,123	1,163
Provisions	7,465	7,362	12,506	12,536	7,236	7,149	7,064	6,982	6,903	6,640
Other liabilities	1,436	1,430	185	185	185	185	185	185	185	185
Total current liabilities	21,783	22,352	26,921	25,556	15,739	15,691	15,953	16,276	16,596	16,750
Non-current liabilities										
Borrowings	29,017	21,807	14,207	8,334	7,292	6,280	5,231	4,146	3,022	1,860
Provisions	12,685	12,803	7,677	2,424	2,377	2,325	2,270	2,210	2,146	2,264
Other liabilities	48	0	0	0	0	0	0	0	0	0
Total non-current liabilities	41,751	34,610	21,885	10,759	9,669	8,605	7,501	6,356	5,168	4,124
TOTAL LIABILITIES	63,534	56,963	48,806	36,314	25,409	24,296	23,455	22,632	21,764	20,874
NET COMMUNITY ASSETS	1,496,534	1,528,186	1,547,501	1,554,330	1,633,523	1,681,538	1,711,033	1,734,853	1,780,217	1,856,062
COMMUNITY EQUITY										
Asset revaluation surplus	329,149	335,447	335,447	335,447	408,396	418,042	418,042	418,042	448,455	509,664
Retained surplus	1,167,385	1,192,738	1,212,053	1,218,883	1,225,127	1,263,496	1,292,991	1,316,811	1,331,762	1,346,398
TOTAL COMMUNITY EQUITY	1,496,534	1,528,186	1,547,501	1,554,330	1,633,523	1,681,538	1,711,033	1,734,853	1,780,217	1,856,062

STATEMENT OF CASH FLOWS 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities										
Receipts from customers	110,110	119,526	120,979	126,763	133,039	138,741	144,669	150,683	157,143	163,859
Payments to suppliers and employees	(92,600)	(92,325)	(96,643)	(106,311)	(110,889)	(106,663)	(111,098)	(115,919)	(121,011)	(126,304)
	17,511	27,201	24,336	20,452	22,150	32,078	33,571	34,764	36,132	37,555
Receipts										
Interest received	4,258	3,179	2,999	2,742	2,340	1,375	1,593	2,307	2,936	3,259
Non-capital grants and contributions	7,406	7,618	7,812	8,005	8,207	8,413	8,626	8,839	9,062	9,290
Other	640	658	675	692	709	727	745	763	783	802
Payments										
Borrowing costs	(1,921)	(1,574)	(1,211)	(822)	(444)	(272)	(238)	(202)	(165)	(127)
Cash inflow from Operating Activities	27,894	37,083	34,612	31,068	32,963	42,321	44,297	46,471	48,747	50,779
Cash flows from Investing Activities										
Receipts										
Proceeds from the sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	38,565	21,023	21,474	7,634	6,342	6,190	6,245	6,300	6,357	6,414
Payments										
Payments for property, plant and equipment	(84,448)	(53,345)	(52,490)	(41,839)	(68,946)	(34,198)	(29,335)	(33,749)	(44,221)	(61,922)
Payments for intangible assets	-	-	-	-	-	-	(7,500)	-	-	-
Other cash flows from investing activities	(1,153)	(54)	(1,245)	-	-	-	-	-	-	-
Cash outflow from Investing Activities	(47,036)	(32,375)	(32,261)	(34,205)	(62,604)	(28,008)	(30,591)	(27,448)	(37,865)	(55,508)
Cash flows from Financing Activities										
Receipts										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowings	(6,501)	(6,848)	(7,211)	(7,600)	(5,873)	(1,042)	(1,013)	(1,049)	(1,085)	(1,123)
Cash outflow from Financing Activities	(6,501)	(6,848)	(7,211)	(7,600)	(5,873)	(1,042)	(1,013)	(1,049)	(1,085)	(1,123)
Net increase/(decrease) in Cash Held	(25,643)	(2,140)	(4,860)	(10,737)	(35,513)	13,271	12,694	17,974	9,797	(5,852)
Cash at the beginning of the financial year	132,323	106,680	104,540	99,680	88,943	53,430	66,701	79,395	97,370	107,167
Cash at the end of the financial year	106,680	104,540	99,680	88,943	53,430	66,701	79,395	97,370	107,167	101,315

STATEMENT OF CHANGES IN EQUITY 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Retained Surplus										
Opening balance	1,109,096	1,167,385	1,192,738	1,212,053	1,218,883	1,225,127	1,263,496	1,292,991	1,316,811	1,331,762
Net Result	58,289	25,353	19,315	6,830	6,244	38,369	29,495	23,820	14,950	14,636
Closing Balance	1,167,385	1,192,738	1,212,053	1,218,883	1,225,127	1,263,496	1,292,991	1,316,811	1,331,762	1,346,398
Asset Revaluation Surplus										
Opening balance	294,786	329,149	335,447	335,447	335,447	408,396	418,042	418,042	418,042	448,455
Change in asset revaluation surplus	34,363	6,299	-	-	72,949	9,646	-	-	30,414	61,209
Closing Balance	329,149	335,447	335,447	335,447	408,396	418,042	418,042	418,042	448,455	509,664
Total Community Equity	1,496,534	1,528,186	1,547,501	1,554,330	1,633,523	1,681,538	1,711,033	1,734,853	1,780,217	1,856,062

STATEMENT OF INCOME AND EXPENDITURE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2025-26 \$'000	Budget 2026-27 \$'000	Budget 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
Income										
Recurrent revenue										
Gross rates and utility charges	109,014	114,562	120,311	126,370	132,868	138,649	144,709	150,956	157,579	164,496
Less: discounts & remissions	(9,593)	(10,074)	(10,740)	(11,293)	(11,887)	(12,410)	(12,956)	(13,527)	(14,123)	(14,745)
Net rates and utility charges	99,421	104,488	109,571	115,078	120,981	126,240	131,753	137,429	143,456	149,751
Fees and charges	6,629	6,876	7,119	7,369	7,629	7,898	8,176	8,464	8,762	9,070
Sales revenue	3,521	1,463	3,707	3,800	3,895	3,992	4,092	4,194	4,299	4,406
Grants, subsidies and contributions	7,434	7,635	7,826	8,023	8,224	8,430	8,642	8,858	9,081	9,308
Total recurrent revenue	117,006	120,462	128,223	134,269	140,728	146,559	152,662	158,945	165,598	172,536
Other income										
Interest received	4,258	3,179	2,999	2,742	2,340	1,375	1,593	2,307	2,936	3,259
Other income	1,632	1,676	1,718	1,761	1,805	1,850	1,897	1,944	1,993	2,043
Total other income	5,891	4,855	4,717	4,503	4,146	3,226	3,490	4,251	4,928	5,302
Total operating revenue	122,896	125,317	132,940	138,772	144,874	149,785	156,151	163,196	170,526	177,838
Capital income										
Contributions from developers	4,113	4,164	4,216	4,269	4,323	4,377	4,432	4,487	4,544	4,601
Capital grants and subsidies	41,231	16,859	17,258	3,365	2,019	1,813	1,813	1,813	1,813	1,813
Contributed assets	13,113	8,819	-	564	81	30,977	20,779	12,956	2,692	2,149
Other capital income	-	-	-	-	-	-	-	-	-	-
Total capital income	58,457	29,842	21,474	8,198	6,423	37,167	27,024	19,256	9,049	8,563
Total income	181,354	155,159	154,414	146,970	151,297	186,952	183,176	182,453	179,575	186,401
Expenses										
Recurrent expenses										
Employee and councillor costs	43,141	45,376	47,285	49,273	51,105	50,792	52,685	54,649	56,685	58,797
Materials and services	44,630	46,581	48,956	51,443	54,044	55,091	57,871	60,780	63,825	67,017
Finance Costs	2,383	2,289	1,931	1,547	1,174	1,007	978	947	916	883
Depreciation and amortisation	32,891	35,539	36,907	37,858	38,710	41,672	42,126	42,237	43,178	45,048
Total Operating Expenses	123,045	129,786	135,079	140,120	145,033	148,562	153,661	158,613	164,604	171,745
Capital expenses	20	20	20	20	20	20	20	20	20	20
Net Result	58,289	25,353	19,315	6,830	6,244	38,369	29,495	23,820	14,950	14,636
Operating Result										
Operating revenue	122,896	125,317	132,940	138,772	144,874	149,785	156,151	163,196	170,526	177,838
Operating expenses	123,045	129,786	135,079	140,120	145,033	148,562	153,661	158,613	164,604	171,745
Operating Result	(148)	(4,469)	(2,139)	(1,348)	(159)	1,223	2,491	4,584	5,922	6,093

12.17 - ADOPTION OF THE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

2025-26 Long-Term Sustainability Statement

Meeting Date: 9 June 2025

Attachment No: 2

LONG TERM SUSTAINABILITY STATEMENT 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

On 15 March 2024 the Queensland Government released the Financial Management (Sustainability) Guideline to be implemented from the 2023-24 financial year. The purpose of the Guideline is to enable the Department of Local Government, Water and Volunteers to more effectively monitor performance and sustainability within the local government sector with the aim of providing more targeted support to Councils as required. A summary of the new ratios and the results over the 10-year forecast period is provided below:

Type	Measure	Target Tier 4	5-Year Average ¹	Single Year Result									
				Budget 2025-26	Budget 2026-27	Budget 2027-28	Forecast 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35
Financial Capacity	Council Controlled Revenue Ratio	Contextual*	85.8%	86.3%	88.9%	87.8%	88.2%	88.8%	89.6%	89.6%	89.4%	89.3%	89.3%
	Population Growth ²	Contextual*	2.1%	2.167%									
Operating Performance	Operating Surplus Ratio	Greater than 0%	✓ 2.5%	✗ -0.1%	✗ -3.6%	✗ -1.6%	✗ -1.0%	✗ -0.1%	✓ 0.8%	✓ 1.6%	✓ 2.8%	✓ 3.5%	✓ 3.4%
	Operating Cash Ratio	Greater than 0%	✓ 32.2%	✓ 28.2%	✓ 26.0%	✓ 27.1%	✓ 26.9%	✓ 26.9%	✓ 28.8%	✓ 28.7%	✓ 28.8%	✓ 28.9%	✓ 28.8%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	12	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Greater than 80%	66.4%	125.8%	66.9%	63.2%	✗ 40.3%	✓ 108.6%	✗ 45.9%	✗ 38.4%	✗ 43.9%	✗ 58.6%	62.9%
	Asset Consumption Ratio	Greater than 60%	✓ 69.0%	✓ 70.2%	✓ 69.8%	✓ 69.0%	✓ 68.1%	✓ 69.1%	✓ 69.3%	✓ 69.0%	✓ 68.4%	✓ 68.2%	✓ 69.0%
	Asset Renewal Funding Ratio	Contextual*	81.2%	N/A for long-term sustainability statement									
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	✓ 1.4	✓ 1.0	✓ 0.9	✓ 0.6	✓ 0.4	✓ 0.2	✓ 0.2	✓ 0.1	✓ 0.1	✓ 0.1	✓ 0.1

*Contextual ratios are not subject to audit

Note 1

The 5-year average is the average results from the audited financial statements for the period 2021-22 to 2023-24, the estimated results for 2024-25 and the 2025-26 budget. For most ratios, the target applies to the 5-year average result.

Note 2

Council has used the Compound Annual Growth Rate method for calculating this ratio. This method calculates the average annual growth rate over a 10 year period based on the Queensland Government Statistician's Office population projections for the Livingstone local government area for the period 2026 to 2036

12.17 - ADOPTION OF THE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

**2025-26 Total Value in the change in rates and charges
levied**

Meeting Date: 9 June 2025

Attachment No: 3

TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2024-25 TO
2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

In accordance with section 169 of the *Local Government Regulation 2012*, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2025-26 Budget) compared with the rates and utility charges levied in the previous original adopted budget (2024-25). Council has also included the total value of change based on the estimated results for 2024-25. The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges, and includes growth in the number of property assessments.

	2024-25 Original Budget	2024-25 Estimated Results	2025-26 Budget	2024-25 Original Budget vs 2025-26 Budget		2024-25 Estimated Result vs 2025-26 Budget	
	\$000	\$000	\$000	Variance \$000	Variance %	Variance \$000	Variance %
General Rates and utility charges ¹							
General Rates	49,004	49,025	51,873	2,869	5.9%	2,849	5.8%
Separate Charges	4,884	4,884	4,311	(573)	(11.7%)	(572)	(11.7%)
Special Charges	381	381	391	10	2.6%	10	2.5%
Water Utility charges	13,886	13,886	14,511	625	4.5%	626	4.5%
Waste charges	9,341	9,341	10,614	1,273	13.6%	1,274	13.6%
Sewerage Charges	14,757	14,757	15,642	885	6.0%	885	6.0%
	92,253	92,273	97,343	5,090	5.5%	5,070	5.5%
Water consumption usage ²	12,620	10,465	11,671	(949)	(7.5%)	1,206	11.5%

Note 1

Movements in general rate and utility charges incorporates an assumed growth in rateable properties of 1.0% and utility charge connections of 1.5%.

Note 2

Water usage and movements reflect price and growth increased listed in note 1 as well as assumptions around consumption.

12.17 - ADOPTION OF THE 2025-26 BUDGET AND LONG TERM FINANCIAL FORECAST

Capital Expenditure Portfolio - 4year Summary

Meeting Date: 9 June 2025

Attachment No: 4

			Financial Period				
Portfolio	Project/Program	Asset Class	2024/25	2025/26	2026/27	2027/28	2028/29
Community	Program	Buildings	241,724	348,000	395,000	320,000	320,000
		Plant & Equipment	6,180				
		Site Improvements	300,000	190,000	175,000	125,000	225,000
	Program Total		547,904	538,000	570,000	445,000	545,000
	Project	Buildings	576,003	1,698,500	1,245,000	780,000	500,000
		Land Development	130,000	5,214,220			
		Plant & Equipment	46,000	25,000	50,000		
		Site Improvements	787,110	1,875,000	2,175,000	590,000	2,420,000
	Project Total		1,539,113	8,812,720	3,470,000	1,370,000	2,920,000
	Community Total		2,087,017	9,350,720	4,040,000	1,815,000	3,465,000
Infrastructure	Program	Buildings					75,000
		Plant & Equipment	8,845				
		Road & Drainage	5,345,747	5,681,147	3,002,936	3,651,901	3,270,283
		Sewerage	1,368,125	1,015,000	815,000	1,015,000	1,015,000
		Site Improvements	100,000	100,000	100,000	100,000	100,000
		Water	557,557	1,350,000	400,000	2,335,559	900,000
	Program Total		7,380,274	8,146,147	4,317,936	7,102,460	5,360,283
	Project	Bridges	1,450,590	469,100			
		Buildings	2,160,544	25,226,981			3,000,000
		Plant & Equipment	28,055				
		Road & Drainage	7,074,678	15,278,044	25,971,000	28,896,648	13,475,979
		Sewerage	7,640,693	15,325,000	9,673,352	2,980,000	3,612,629
		Site Improvements	1,859,424	10,670,890		1,768,000	
		Water	778,450	2,064,813	1,430,000	623,423	3,410,000
	Project Total		20,992,434	69,034,828	37,074,352	34,268,071	23,498,608
	Infrastructure Total		28,372,708	77,180,975	41,392,288	41,370,531	28,858,891
OCEO	Program	Plant & Equipment	2,510,500	3,010,500	2,600,000	2,600,000	2,600,000
	Program Total		2,510,500	3,010,500	2,600,000	2,600,000	2,600,000
	Project	Site Improvements		120,000			
	Project Total			120,000			
OCEO Total			2,510,500	3,130,500	2,600,000	2,600,000	2,600,000
Grand Total			32,970,225	89,662,195	48,032,288	45,785,531	34,923,891

13 URGENT BUSINESS/QUESTIONS

Urgent Business is a provision in the Agenda for members to raise questions or matters of a genuinely urgent or emergent nature, that are not a change to Council Policy and can not be delayed until the next scheduled Council or Committee Meeting.

14 CLOSURE OF MEETING