



# **SPECIAL MEETING BUDGET ADOPTION**

## **AGENDA**

**23 JUNE 2026**

*Your attendance is required at an Ordinary meeting of Council to be held in the Council Chambers, 4 Lagoon Place, Yeppoon on 23 June 2026 commencing at 9:00 AM (Special) for transaction of the enclosed business.*

Alastair Dawson  
**INTERIM CHIEF EXECUTIVE OFFICER**  
18 June 2026

Next Meeting Date: 21 July 2026

**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

### Acknowledgement of Country

*“I would like to take this opportunity to respectfully acknowledge the Darumbal People. The traditional custodians and elders past, present and emerging of the land on which this meeting is taking place today.”*

### Opening Prayer

*Deputy Mayor, Councillor Pat Eastwood is scheduled to deliver an opening prayer.*

## 2 ATTENDANCE

### Members Present:

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

### Officers in Attendance:

Alastair Dawson – Interim Chief Executive Officer  
Michael Kriedemann – General Manager Infrastructure  
Katrina Paterson – General Manager Communities and Environment  
Andrea Ellis – General Manager Corporate Services  
Kristy Mansfield - Chief People and Performance Officer  
Graham Scott – Project Director Blueprint Livingstone

**3 LEAVE OF ABSENCE / APOLOGIES**

Nil

**4 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA**

## 5 REPORTS

### 5.1 OPERATIONAL PLAN 2026-27

<b>File No:</b>	<b>FM12.5.2</b>
<b>Attachments:</b>	<b>1. 2026-2027 Operational Plan</b> <a href="#">↓</a>
<b>Responsible Officer:</b>	<b>Catherine Parfitt - Risk &amp; Governance Officer Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Ursula Sleeman - Governance Officer</b>

#### SUMMARY

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 Corporate Plan 2025-2030*'.

The Operational Plan recognises Council's key strategic projects and priorities and core business direction over the 2026-27 financial year and was developed in conjunction with the 2026-27 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 Corporate Plan and 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 Corporate Plan 2025-2030*'.

The attached Operational Plan provides for the delivery of projects and services in 2026-27 and identifies:

- 1) the actions to be undertaken to implement and progress the Corporate Plan;
- 2) how these actions align with the '*Livingstone Corporate Plan 2025-2030*' 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 '*Livingstone Corporate Plan 2025-2030*'.

There are a total of 54 performance measures or actions to be delivered in the 2026-27 year.

A breakdown of the initiatives for each strategic theme is as follows:

<b>Diversified &amp; Resilient Economy</b>	12
<b>Natural Environment</b>	10
<b>Vibrant Culture &amp; Healthy Community</b>	12
<b>Transparent, Accountable and Progressive Leadership</b>	20

Over the 2026-27 financial year, progress on Operational Plan actions will be reported on quarterly.

#### OFFICER'S RECOMMENDATION

THAT Council adopts its annual Operational Plan for the 2026-27 financial year in accordance with section 174 of the *Local Government Regulation 2012*.

**BACKGROUND**

The *Operational Plan 2026-27* sets the one-year direction for Council. It articulates Council's deliverables, areas of responsibility, addresses Council's risks, 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 plan 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*).

**PREVIOUS DECISIONS**

Council adopted the '*Livingstone Corporate Plan 2025-2030*' on 17 February 2026.

**ENGAGEMENT AND CONSULTATION**

The development process was undertaken in conjunction with the 2026-27 budget process in consultation with key stakeholders.

**BUDGET IMPLICATIONS**

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

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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

**RISK ASSESSMENT**

The identified risks associated with the Operational Plan 2026-2027 have been assessed and align with Council's defined risk appetite.

Failure to implement the Operational Plan 2026–27 effectively may result in misalignment with the strategic priorities outlined in the '*Livingstone Corporate Plan 2025-2030*', 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**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

## **5.1 - OPERATIONAL PLAN 2026-27**

### **2026-2027 Operational Plan**

**Meeting Date: 23 June 2026**

**Attachment No: 1**



# OPERATIONAL PLAN

## Operational Plan 2026 - 2027

### ABOUT OUR OPERATIONAL PLAN

The Operational Plan is a key strategic document prepared and adopted alongside the annual budget. It sets out the major projects, initiatives, and priorities to be delivered in alignment with the long-term objectives of the Corporate Plan 2025-2030.

The 2026–27 Operational Plan defines Council’s direction for the year, outlining key deliverables, responsibilities, risk management measures, and performance monitoring activities that will guide operations throughout the financial year.

In accordance with Section 104(5)(a) of the Local Government Act 2009, the annual Operational Plan is a core financial planning document. 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 Corporate Plan 2025-2030 and manage operational risks. Additionally, Section 174(5) of the Regulation requires Council to carry out its responsibilities in accordance with the Operational Plan.

### BUILDING OUR OPERATIONAL PLAN

The 2026–27 Operational Plan was developed to support the delivery of outcomes outlined in the Livingstone Corporate Plan 2025-2030. Its preparation was undertaken alongside the annual budget process and included close consultation with key Council staff.

This Operational Plan links strategic initiatives to the four key strategic themes and their associated strategies set out in the Corporate Plan 2025-2030.

The Operational Plan was formally adopted by Council at its Special Budget Meeting on 23 June 2026.



### FEDERAL, STATE AND LOCAL GOVERNMENT RESPONSIBILITIES

Council recognises that many community priorities sit beyond the direct scope of local government and involve shared responsibility across Federal and State Government agencies, as well as community organisations. The Corporate Plan 2025-2030 identifies these key stakeholders within the Livingstone region.

Where Council is not the direct service provider, it takes an active advocacy role, working with relevant agencies and authorities to seek support, funding, and partnerships that benefit the Livingstone community.

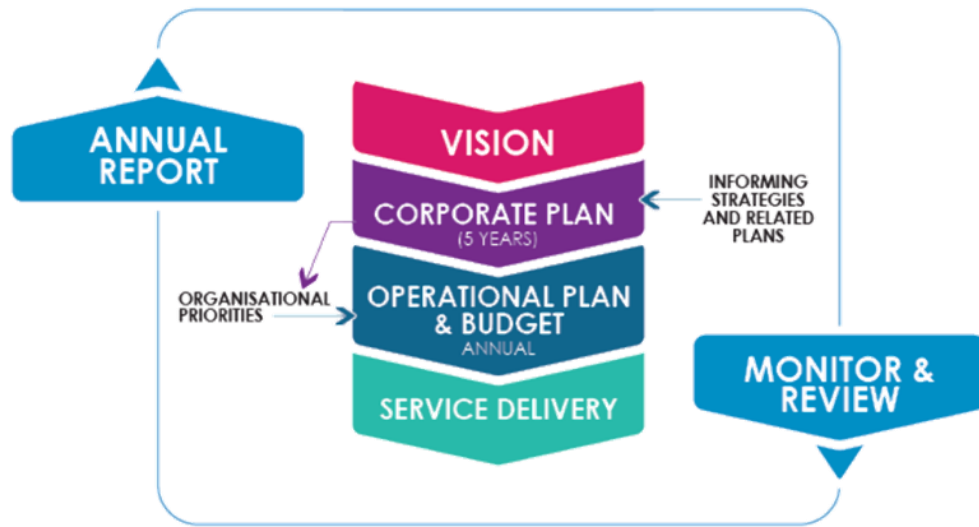
### OUR ROLE

In working towards the identified outcomes, Council acknowledges that these cannot be achieved in isolation. Council will undertake a range of roles to support the delivery of the outcomes outlined in this plan.

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

Operational Plan 2026 - 2027

**STRATEGIC CORPORATE PLANNING FRAMEWORK**



**MONITORING OUR PROGRESS**

**Quarterly Operational Report**

A performance report is prepared each quarter and presented to Council. This report monitors progress against the key outcomes of the Corporate Plan 2025-2030 and the activities set out in the Operational Plan.

**Annual Report**

At the end of each financial year, Council prepares an Annual Report that reviews its performance over the year. The report provides transparency to the community by outlining Council’s operational and financial performance against commitments made in both the Corporate and Operational Plans.

**MANAGING OUR RISKS**

Effective risk management is fundamental to Council’s ability to deliver services, achieve its strategic objectives, and create long-term value for the Livingstone Shire community. Council recognises that risk is inherent in all activities and decision-making, and that managing risk effectively supports informed decisions, organisational resilience, and sustainable service delivery.

Council’s Enterprise Risk Management Framework provides a structured and consistent approach to identifying, assessing, managing, monitoring, and reporting risks across the organisation. Risk management is integrated into strategic planning, operational decision-making, project delivery, and corporate governance processes to ensure risks and opportunities are considered in achieving Council’s objectives.

During 2025–26, Council strengthened its risk management approach through the review of its Enterprise Risk Management Policy and Risk Appetite Statement. The revised Risk Appetite Statement provides greater clarity regarding the level of risk Council is willing to accept in pursuit of its strategic objectives and supports more consistent decision-making across the organisation.

Council maintains a hierarchy of risk registers at strategic, operational, and project levels, supported by regular monitoring and reporting to management and the Audit, Risk and Improvement Committee. Risks are assessed against Council’s approved risk matrix, with controls, treatments, and assurance activities applied to manage risks within Council’s endorsed appetite and tolerance levels.

## Operational Plan 2026 - 2027

Council adopts a generally balanced risk appetite, recognising that achieving community outcomes, innovation, service improvement, and sustainable growth requires the acceptance of some level of risk. Where appropriate, Council may accept measured risks to:

- improve service delivery and customer outcomes;
- drive innovation, efficiency, and continuous improvement;
- support economic growth and community development;
- maximise value from strategic investments and projects; and
- strengthen organisational capability and resilience.

Council remains committed to fostering a strong risk-aware culture, where all employees, leaders, and elected members understand their role in managing risk and contribute to the ongoing identification and treatment of current and emerging risks. Through proactive risk management and regular oversight, Council seeks to protect community interests while positioning the organisation to respond effectively to future challenges and opportunities.

### UNDERSTANDING THE 2026-27 OPERATIONAL PLAN

The Livingstone Shire Council 2026-27 Operational Plan flows from the Corporate Plan 2025-2030 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

### Strategic Direction "Efficiency in Delivery"

- Streamlined processes, elimination of red tape, and smart resource allocation to maximise value for ratepayers and opportunity for business diversity and growth
- Promote, and value diverse business, industry, and employment
- Optimise visitation and tourism opportunities
- Promote the Livingstone Shire as a welcoming and desirable location for commerce, tourism, and lifestyle

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
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	Economic Development
1.1.2	Visitor growth	Facilitator	Measures the % change in tourism total sales in the Shire	Improve from Baseline	2023-24 \$347.52 million, -2.59% decrease (change from 2022-23 to 2023-24)	Maintain or improve from baseline	Economic Development
1.1.3	Growth in employment	Facilitator	Measures the change (%) of the employed labour force	Improve from Baseline	Census 2021 – 95.7%, +3.6% from Census 2016	Maintain or improve from baseline	Economic Development
1.1.4	Business Growth	Facilitator	Measures the change (%) in the number of GST registered businesses	Improve from Baseline	Increase by 6.52% from previous year	To be documented/ established in 2025–26	Economic Development
1.1.5	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	Economic Development

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
1.2.1	Update and execute current Livingstone Shire Industry Assessment that aligns place and purpose to accelerate growth	Provider Facilitator	Additional Light Industry precincts identified and adopted by Council for market use by June 2027	2 additional areas with additional Light Industry opportunities in identified by June 2027		One additional area approved for development	Economic Development
1.2.2	Secure and enable commencement of operations for at least one anchor tenant at Homemaker Stage 2.	Provider Facilitator	Execution status of anchor tenant agreement and operational readiness.	Anchor tenant legally contracted.		At least anchor tenant operating at Homemaker Stage 2.	Economic Development
1.2.3	Advance delivery of Blueprint Livingstone projects by ensuring all identified 2026–27 projects are fully delivered.	Provider	Identified Blueprint Livingstone projects delivered by 30 June 2027	100% of actions identified for 2026-27 completed		Blueprint Livingstone project completed	Blueprint Livingstone Management
1.2.4	Water and Waste Water Review for Northern Part of Shire development area, with funding to be sought by State Government to effect review and development the plan	Provider Facilitator	Funding obtained and Plan for Water and Sewerage services to commence design by June 2027	Funding Secured for Design Stage by June 2027 and Design Brief developed by June 2027.		Plan for regional water and Waste water service provider.	Blueprint Livingstone Management
1.2.5	New civic accommodation (council administration centre)	Provider	New civic centre located in the Yeppoon Town Centre / Consolidation of Yeppoon administration office locations	Completion feasibility analysis of completed concept design.		Detailed design and development approved	Blueprint Livingstone Management
1.2.6	Short-term accommodation/major hotel chain investment prospectus - priority Lagoon Place		Investment and development in diverse short-term accommodation offers	Investment prospectus complete	Advocacy for investment with hotel chains and developers	Short-term accommodation options increased	Economic Development
1.2.7	Increase local economic activity by reducing community spend leakage outside the Shire.	Facilitator	Increase the proportion of community spend retained within the Shire (local retail, services, hospitality, trades) compared to the previous financial year	Reduce from baseline	Total community spend leakage to March 2026 \$167M	3% reduction from baseline	Economic Development

## NATURAL ENVIRONMENT

### Strategic Direction “Protecting our Natural Resources”

- Creating opportunity to protect and value Livingstone’s natural resources for future generations, whilst encouraging sustainable consumption of resources across our region.
- Encourage community and business to adopt sustainable practices
- Value and protect Livingstone’s pristine natural environment through robust planning and policies
- Improve resource recovery through innovative solutions for a circular economy
- Improve resource recovery through innovative solutions for a circular economy

Reference	Performance Indicators	Council’s Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
2.1.1	Reduce carbon emissions	Provider	Measures the reduction in carbon emissions	5%	27,346 t CO2-e/year	Reduce by 30%	Natural Resource Management
2.1.2	Coastline preservation	Facilitator	Reduction in the risk assessment ratings for the special places and infrastructure exposed to coastal hazard impacts	Prepare a hazard risk management and adaptation plan	To be documented / established in 2025–26	Maintain or improve from baseline	Natural Resource Management
2.1.3	Resource recovery and reuse	Provider	Measures the percentage of collected waste materials that are recycled, reused or repurposed	68%	64%	75%	Waste Services
2.1.4	Water quality	Provider	Zero reports of e-coli	0	0	0	Water Supply and Sewerage Operations

Reference	Performance Indicators	Council’s Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
2.2.1	Methane gas collection and energy generation at Yeppoon landfill	Provider Facilitator	Reduction in carbon emissions	Carbon Gas collection contracts initiated and operational by 30 June 2027		Baseline for measurable outcomes to be established by 2030	Waste Services
2.2.2	Prioritise Foreshore Management Plans & actions	Provider	An approved Foreshore Plan adopted by Council covering all Council controlled foreshore areas	Plan Brief and Consultation completed for key Areas, including Cooee Bay, Emu Park and Muskens Beach		Plan adopted and under active management for Livingstone Coastal region, with appropriate budget provision to ensure implementation	Natural Resource Management
2.2.3	Ensure that valuable natural features are formally recognised and protected through the inclusion in the Local Government Infrastructure Plan.	Provider	Completion of amendment process, public consultation (if required), and final Council adoption.	Amended LGIP definition endorsed by Council and incorporated into the LGIP documentation.	Community facilities including community park precincts included in LGIP.	All high-value natural features—including conservation areas, biodiversity corridors, and areas of natural importance—are fully incorporated into the LGIP and embedded into long-term infrastructure planning, with protection measures reflected in all relevant planning schemes and capital works programs.	Blueprint Livingstone Management
2.2.4	Conduct a feasibility study into the relocation of the Community Nursery to support continuity of existing services and assess opportunities for future expansion	Facilitator	Feasibility study completed and recommendation report submitted by agreed timeframe	Q4 June 2027	Feasibility and concept design complete	Detailed design complete, relevant approvals finalised	Environment & Facilities Management
2.2.5	In line with the Open Spaces Framework, deliver a clear, adopted street tree strategy/master plan that sets direction for the future planning, design and delivery of streetscapes across the region.	Facilitator	Plan developed and considered by Council	Priority plan for completion by June 2027	Open Spaces Framework - Greening Livingstone section - adopted 20/06/2023	Baseline for measurable outcomes to be established by 2030	Parks & Gardens
2.2.6	Update and execute current Open Space Framework actions to direct future open space needs.	Provider	Proportion of Open Space Framework actions that are updated and actively implemented.	High level Plan Brief Established and Measures for success agreed by Council	Open Spaces Framework Adopted 20/06/2023	25% of actions	Parks & Gardens

## VIBRANT CULTURE & HEALTHY COMMUNITY

### Strategic Direction "Growth to Fund Service Delivery"

- Strategic investments and development to create sustainable revenue streams that support quality community services
- Deliver strategic land use, infrastructure planning and urban design activities that support growth, liveability, and sustainability
- Create vibrant community spaces to encourage community activation
- Provide diverse and inclusive cultural, sporting and recreation opportunities to encourage community participation and that contribute to wellbeing
- Deliver well planned, efficient, safe and sustainable transport network
- Enhance community health and wellbeing, safety, and natural disaster resilience

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
3.1.1	Residential Growth Management	Facilitator	Measures the percentage of new residential lots created	1.5% increase per annum	17,538 rateable residential assessments as at 30 June 2025	% equal to or greater than 450 lots per annum	Blueprint Livingstone Management
3.1.2	Accessibility to the active transport network	Provider	Measures the kilometres of new cycleways, pathways and footpaths constructed each year	Maintain or improve from baseline	108km as at 30 June 2024	Improve from baseline	Construction & Maintenance Management
3.1.3	Community's perception of safety	Facilitator	The percentage of residents who feel safe and secure in their community	Maintain or improve from baseline	To be documented/ established in 2025-26	Maintain or improve from baseline	Community & Cultural Services Management
3.1.4	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	Community & Cultural Services Management

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
3.2.1	Develop a Social Infrastructure Plan that outlines the future provision, location and management of physical facilities, spaces and services that support community wellbeing, social connection, health, learning and economic prosperity ensuring equitable access and fit-for-purpose design for residents.	Facilitator	High Level Policy Setting completed and adopted by Council Brief for component elements by Priority.	June 2027	Data and consultation results readily available and current - must be translated into a plan.	SIP Plan complete and integrated into BAU.	Community & Cultural Services Management
3.2.2	Planning Scheme Major Amendment (10 year review)	Provider	A user-friendly planning scheme that supports sustainable growth.	Submitted for state planning approval		Minimum of 3 subsequent amendments	Blueprint Livingstone Management
3.2.3	Deliver the Barmaryee Sporting Precinct Master Plan through detailed design and approvals to enable construction commencement	Facilitator	Approved master plan, detailed design, staging plan and funding model in place for the rectification, improvement and expansion of the Barmaryee Multi-Sports Precinct.	Construction commenced by June 2027, delivered within the approved budget	2015 Concept plan and 2025 community consultation results.	Project fully completed by 2030	Environment & Facilities Management
3.2.4	Local Resilience Action Plan	Facilitator	Review and update Local Resilience Action Plan to include flood resilience activities	Plan submitted to QRA.	Existing 2020/2021 LRAP	Secure funding and implementation of action plan activities	Disaster Management & Community Resilience
3.2.5	Bell Park and CBD Park Precinct Master Plan with detailed design	Facilitator	Structured staging plan for improvements to support future events and park usage, improve accessibility, and consider future car parking opportunities for large scale events	Detailed design and funding model.		Conservation Management Plan development in progress. Improvements and management plans as per plan.	Environment & Facilities Management
3.2.6	Unsealed Road maintenance grading completed within 2 months of reaching intervention level	Provider	Maintenance Management system aligns with Council's Transport Policy, Procedures and Asset Management Plans	90% of maintenance grading completed within 2 months of road reaching agreed intervention level	To be documented/ established in 2025-26	95% of maintenance grading completed within 2 months of road reaching agreed intervention level	Rural Operations
3.2.7	Ensure development applications are processed efficiently and within statutory time frames	Facilitator	Development applications determined within 30 business days from the commencement of the decision stage	80%	To be documented/ established in 2026-27	90% all DA's achieve compliance	Development Assessment
3.2.8	Increase in the number of residential lots approved through development applications	Facilitator	Growth of new residential lots approved	90%	To be documented / established in 2026/2027	5- year average increase of 450 lots approved per annum	Development Assessment

## TRANSPARENT, ACCOUNTABLE AND PROGRESSIVE LEADERSHIP

### Strategic Direction "Services that Meet Customer Expectations"

- Responsive, accessible and high-quality services that address the evolving needs of residents and businesses
- Ensure communities are engaged, heard and informed
- Advocate and collaborate with state and federal governments in the best interest of the community
- Be responsive, trusted and provide positive customer experiences
- Harness technology to enhance responsiveness to the changing nature of work and the needs of the community
- Sustainably manage finances, assets and resources through strong governance
- Foster a safe, inclusive, capable, and empowered workforce committed to delivering their best

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
4.1.1	Customer experience	Provider	Measure how customers rate their experience with Council	Maintain or improve from baseline	To be documented/ established in 2025-26	At least 90% customer satisfaction rating	Customer Support
4.1.2	Employee turnover (excluding retirements and temporary engagements)	Provider	Percentage of employees leaving Council within a certain period of time	16.00%	12.50%	Improve from baseline	Human Resources and Payroll
4.1.3	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	Each financial sustainability measure within the relative target risk tolerance	Accounting Services

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
4.2.1	Adopt a more strategic approach to procurement activities by streamlining processes, leveraging data-driven decision-making, and enhancing supplier collaboration	Provider	Reduce tender cycle time by 15%	85 days	To be determined at 30 June 2026	80 days	Procurement & Fleet Services
4.2.2	Enhance records management compliance and efficiency by implementing structured processes and governance measures that align with legislative requirements and Council policy	Provider	Queensland State Archive - Record-keeping Maturity Self-Assessment	Acceptable	Developing - 2025	Acceptable	Governance & Risk
4.2.3	Deliver priority ICT projects identified in the ICT Strategy and Roadmap to enhance Council's digital capability and service efficiency	Provider	Implement >90% of ICT projects scheduled in the ICT Strategy Roadmap for the 2026-27 period, ensuring each project meets scope, budget, and timeline requirements.	>90%		Strategy Measures achieved	Digital Transformation & Innovation
4.2.4	Develop and implement a comprehensive Digital Asset Management framework, including a Digital Asset Plan and adopted Strategic Asset Management Plan (SAMP) and Asset Management Plans (AMPs) for each asset class, to ensure alignment with Council's vision and operational excellence.	Provider	Publish a Digital Asset Plan and adopt a SAMP and AMP for 100% of identified asset classes, ensuring each plan includes lifecycle strategies, improvement actions, and budget alignment.	25%		Digital SAMP publicly available	Strategic Asset Management
4.2.5	Develop updated Workforce Plan (2025-2030) to meet current and future business needs.	Provider	Workforce Plan 2025-2030 developed and approved	100%	To be documented/ established in 2026-27		Organisational Development
4.2.6	Workplace Health and Safety Strategy actions implemented	Provider	Implement 100% of actions identified for the 2026-27 period.	100%	100%		Safety
4.2.7	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	Customer Support
4.2.8	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	Governance & Risk

Reference	Performance Indicators	Council's Role	Measure	Target 2026-27	Baseline	5-year Target 2030	Accountability
4.2.9	Contribute to driving a performance culture through achievement of Capital Works targets (Organisational KPI)	Provider	Capital delivery (Actual spend vs Original Adopted Budget)	90%	68% (5-year average)	Maintain or improve from baseline	Portfolio Management Office
4.2.10	Deliver cost effective services within approved operating budget (Organisational KPI)	Provider	Expenditure of Operational budgets are managed to within +/- 5%	95%	95%	Maintain or improve from baseline	Accounting Services
4.2.11	Individual Performance Plans in place for eligible employees	Provider	Eligible employees have a performance plan	90%	78%	Improve from baseline	Human Resources and Payroll
4.2.12	Drive employee engagement through demonstrating effective leadership, engagement and collaboration (Organisational KPI)	Provider	Increase average organisational culture score	58.50%	53.50%	Improve from baseline	Organisational Development
4.2.13	Proactively contribute to the safety, health and wellbeing of our people (Organisational KPI)	Provider	Reduction in Lost Time Injury Frequency Rate	<10.0	26.07	Improve from baseline	Safety
4.2.14	Continue strengthening our Cyber Security posture to ensure alignment with best practice and industry advice	Provider	Achieve ASD Essential Eight Maturity Level 2 across all applicable controls, strengthening cyber resilience and compliance with Australian Cyber Security Centre (ACSC) guidelines by March 2027	100%	80%	Maintain or improve from baseline	Information & Technology Services
4.2.15	Timely collection of levied rates and charges	Provider	Outstanding rates at the end of each quarter (excluding prepayments)	<5%	4.04%	<5%	Revenue Services
4.2.16	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 time frames	80%	65%	Maintain or improve from baseline	Office of the CEO Management
4.2.17	Maintain currency of policy framework documents	Provider	Council's suite of policy framework documents are current and reviewed within stated time frames	>90%	To be determined at 30 June 2026	Maintain or improve from baseline	Governance & Risk

## 5.2 REVENUE POLICY 2026-27

**File No:** fA97944, fA88575

**Attachments:** 1. [Revenue Policy](#)

**Responsible Officer:** Sean D'Souza - Interim Manager Financial Services  
Andrea Ellis - General Manager Corporate Services  
Alastair Dawson - Interim Chief Executive Officer

**Author:** Priscilla Graham - Coordinator Revenue

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### SUMMARY

*Councils 2026-27 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 2026-27 Revenue Policy as contained in Attachment One (1).

### BACKGROUND

The purpose of the Revenue Policy is to identify Councils strategic vision and approach to raising revenue for the 2026-27 Financial Year.

The Policy establishes the principles that guide Council's revenue decisions, including the making and levying of rates and charges, exercising its power to grant rebates and concessions for rates and charges, the recovery of unpaid amounts, cost recovery and the funding of infrastructure associated with new development.

### COMMENTARY

The Revenue Policy underpins the development of the Councils Budget for the financial period from 1 July 2026 to 30 June 2027 and provides the policy framework for Council's annual revenue decisions.

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*, and provides a clear framework for how Council will make revenue decisions and gives effect to the endorsed Rating Strategy. It sets out the principles Council will apply in making and levying rates and charges, granting concessions, recovering overdue amounts, and setting fees and charges, ensuring these decisions are consistent with the key rating principles of:



These principles guide Council's approach so that revenue decisions are transparent, equitable, and support the long-term financial sustainability of the organisation. The Policy also ensures that revenue is raised in a manner that distributes the burden fairly across the

community, having regard to land use, benefit received, demand on infrastructure and services, and the capacity to pay.

The Policy is prepared in accordance with section 104(5)(c) of the *Local Government Act 2009* and section 193 of the *Local Government Regulation 2012*, which require Council to adopt and annually review a Revenue Policy to guide its financial decisions.

In developing the 2026–27 Revenue Policy, Council has considered the Queensland Government's *Guideline on Equity and Fairness in Rating for Queensland Local Governments*. The Policy aligns with these guidelines and Council's endorsed Rating Strategy 2026/27–2031/32.

Overall, the Policy provides a structured and transparent basis for revenue raising, supporting long-term financial sustainability while maintaining a practical and understandable rating framework for the community.

### **PREVIOUS DECISIONS**

The previous Revenue Policy was adopted on the 9 June 2025 in conjunction with the 2025-26 Budget.

### **ENGAGEMENT AND CONSULTATION**

Council officers in consultation with Council's General Manager Corporate Services, Manager Financial Services and Councillors have reviewed the attached policy.

### **BUDGET IMPLICATIONS**

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

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

### **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**

***Transparent, Accountable & Progressive Leadership***

***Sustainably manage finances, assets and resources through strong governance***

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.

## **5.2 - REVENUE POLICY 2026-27**

### **Revenue Policy**

**Meeting Date: 23 June 2026**

**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 2026-27 financial year for:
  - levying of rates and charges;
  - granting rebates and concessions for rates and charges;
  - recovering overdue rates and charges; and
  - cost- recovery methods.
- 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 Procedure](#)

[Guideline on equity and fairness in rating for Queensland local governments](#) – Queensland Government

### 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.

**5. Policy Statement**

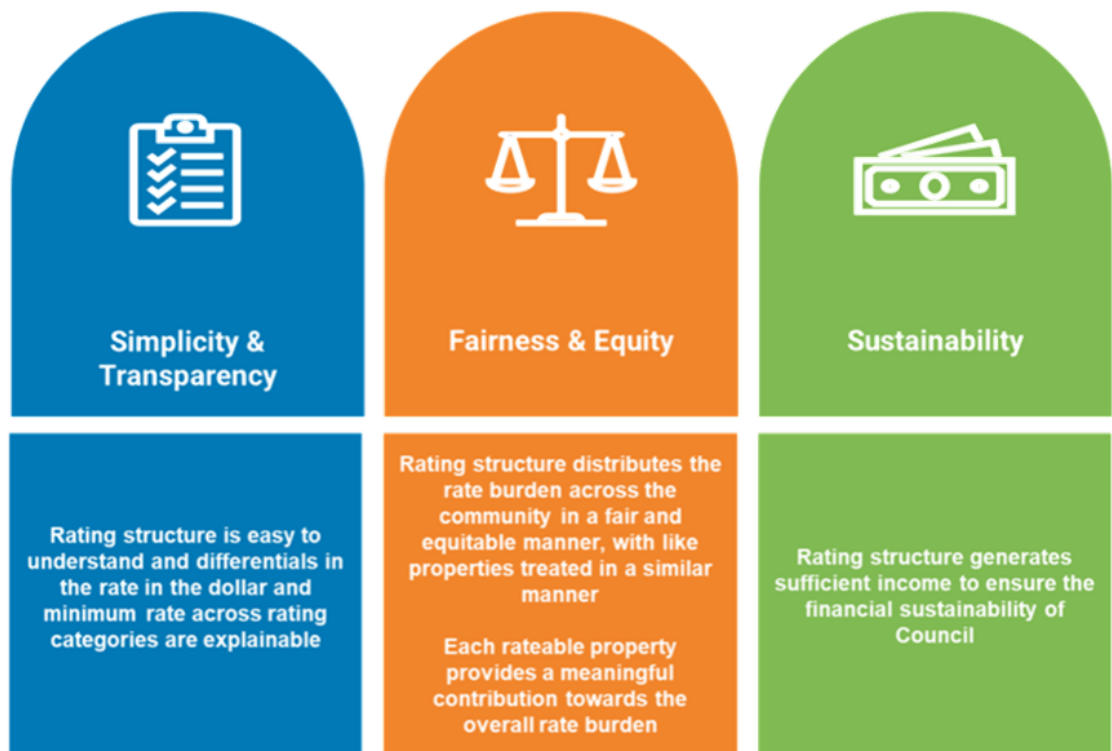
This Revenue Policy provides the policy framework for Council’s annual revenue decisions and gives effect to the Rating Strategy adopted on 5 May 2026. This Policy sets out the principles Council will apply in making and levying rates and charges, granting concessions, recovering overdue amounts and setting fees and charges, so that revenue decisions reflect the rating principles of Fairness & Equity, Simplicity & Transparency, and Sustainability.

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 key rating principles that underpin Council’s Rating Strategy and are consistent with the Queensland Government’s guideline on equity and fairness in rating for Queensland local governments. These principles are Fairness & Equity, Simplicity & Transparency, and Sustainability.



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 Levying of Rates and Charges

When levying rates and charges, Council will apply the key rating principles of Fairness & Equity, Simplicity & Transparency, and Sustainability. In doing so, Council will seek to achieve long-term financial sustainability, maintain a rating structure that is transparent and practical to administer, minimise unreasonable impacts on ratepayers, and distribute the burden of rates and charges in a way that is equitable and aligned to the use of land, the benefit received, the demand placed on Council infrastructure and services, and the cost of service delivery.

Council will give effect to these principles by:

- a) maintaining differential rating categories that reflect land use, location, relative value, actual and potential demand on Council infrastructure and services, and the capacity of land use to generate revenue, so that the rating burden is shared equitably across the community (*Fairness & Equity*);
- b) using utility charges, special charges, separate charges and cost-recovery fees where appropriate so that users of specific services contribute to the cost of those services (*Fairness & Equity, Sustainability*);
- c) having regard to legislative requirements, including National Competition Policy where applicable, when setting charges for services or business activities (*Sustainability*);
- d) setting rating differentials and minimum general rates at levels that preserve a reasonable connection between land value and rates levied, while ensuring each category makes a meaningful contribution to the cost of Council services and infrastructure (*Simplicity & Transparency, Sustainability*);
- e) seeking to avoid unnecessary rate volatility by considering year-on-year impacts, valuation movements, prevailing economic conditions and the community's capacity to absorb change, while ensuring sufficient revenue is raised to sustain Council operations and service levels (*Fairness & Equity, Sustainability*);
- f) benchmarking proposed variations in rates and charges against relevant external indices and local government cost drivers, while recognising that Council's revenue settings must support the services, assets and infrastructure required by a growing community (*Sustainability*);
- g) maintaining a rating framework that is simple, transparent and efficient to administer and explain (*Simplicity & Transparency*); and
- h) communicating clearly the basis on which rates and charges are set, including the respective responsibilities of Council and ratepayers in the rating process (*Simplicity & Transparency*).

### 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 & Equity, Simplicity & Transparency*);
- b) applying clarity and cost effectiveness in the processes used to recover outstanding rates and charges (*Sustainability*);

- c) considering the capacity to pay in determining appropriate payment plans for different sectors of the community (*Fairness & Equity*);
- d) respecting the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances (*Fairness & Equity, Simplicity & Transparency*); and
- e) demonstrating flexibility when responding where necessary to changes in the local economy (*Fairness & Equity, Simplicity & Transparency*).

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 (*Fairness & Equity*);
- b) maintaining a connection to the different levels of capacity to pay within the local community (*Fairness & Equity*);
- c) being aware and responsive to community expectations of what activities should attract assistance (*Sustainability*);
- d) making clear the requirements necessary to receive and/or retain concessions (*Sustainability*); and
- e) being flexible by responding, where necessary, to local economic issues (*Fairness & Equity*).

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 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 Sustainability 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 *Sustainability* 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*.

Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the General Manager – Corporate Services.

## 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 (v14.0).

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
14.0	09/06/2025	Amended Policy Adopted
14.1	DRAFT	

**ALASTAIR DAWSON**  
**INTERIM CHIEF EXECUTIVE OFFICER**

**5.3 REVENUE STATEMENT 2026-27****File No:** fA97944, fA88575**Attachments:** 1. Revenue Statement 2026-2027 [↓](#)**Responsible Officer:** Sean D'Souza - Interim Manager Financial Services  
Andrea Ellis - General Manager Corporate Services  
Alastair Dawson - Interim Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of the Revenue Statement 2026-27 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 2026 – 30 June 2027.

**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 2026-27 has been extensively reviewed and developed to outline:

- The rates and charges that will be levied in the 2026-27 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;
- Criteria used to determine charges related to business activities; and
- Any limitation applied to increases in rates and charges.

**COMMENTARY**

In conjunction with the Budget preparation, Council has undertaken an extensive review of the Revenue Statement for the 2026-27 financial year. The Revenue Statement incorporates the principles and vision of the Revenue Policy, including fairness and equity, simplicity and transparency, and sustainability.

The Revenue Statement presented is the result of several months of in-depth rating and utility charge methodology workshops undertaken by Council. AEC Group Pty Ltd was

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engaged to undertake a comprehensive review and benchmarking of Council's rating structure. This review resulted in the preparation of the Livingstone Shire Council Rating Strategy 2026/27–2031/32. Both AEC Group Pty Ltd and Council officers have dedicated significant time reviewing the Shire properties, land use, economic diversity, and provided a range of revenue models for consideration to support the development of the 2026-27 Budget.

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

### **ENGAGEMENT AND CONSULTATION**

Council officers, in consultation with the General Manager Corporate Services and Councillors, have reviewed the attached Revenue Statement.

AEC Group Pty Ltd was engaged to undertake a comprehensive external review and benchmarking of Council's rating structure. This review resulted in the preparation of the Livingstone Shire Council Rating Strategy 2026/27–2031/32, which was endorsed by Council on 5 May 2026 for implementation from the 2026–27 financial year.

This endorsed strategy establishes the framework for the distribution of rates across property classes and informs the development of the Revenue Statement. The Revenue Statement also reflects further review and refinements arising from consultation with Councillors during the 2026–27 budget workshops.

### **PREVIOUS DECISIONS**

The previous Revenue Statement titled "Revenue Statement 1 July 2025 – 30 June 2026" was adopted by Council on the 9 June 2025 in conjunction with the 2025-26 Budget.

The Livingstone Shire Council Rating Strategy 2026/27-2031/32, as prepared by AEC Group Pty Ltd, was endorsed by Council on the 5 May 2026 for implementation from the 2026/27 financial year.

### **BUDGET IMPLICATIONS**

Rates and charges are the largest source of revenue for Council. The adoption of the Revenue Statement 1 July 2026 to 30 June 2027 ensures that Council can levy rates and charges in accordance with the proposed 2026-27 Budget.

Rates and Charges (net of discounts & remissions) applicable under the Revenue Statement contribute \$106.0 million, representing approximately 75% of the total budgeted operating revenue for the 2026-27 financial year.

Changes in future rate increases, valuation movements, or natural growth will impact the level of revenue generated and may affect Council's long-term sustainability unless offset by corresponding adjustments to expenditure or alternative revenue sources.

The Revenue Statements also sets out the principles for fees & charges, which are expected to generate approximately \$7.9 million (5.6%) of Council's total budgeted operating revenue.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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 2026-27 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 2026-27 Revenue Policy.

**RISK ASSESSMENT**

The Revenue Statement has been developed in accordance with Council's legislative obligations and established revenue principles.

Council's revenue framework, including the Revenue Statement and rating structure, has been subject to periodic benchmarking and review (2026), legal review (2019, and 2025) and ongoing refinement to mitigate potential risks and ensure compliance with relevant legislation and best practice.

Risks associated with revenue generation, including valuation changes and economic conditions, are managed through financial modelling, ongoing monitoring, and Council's annual budget review processes.

**CORPORATE PLAN REFERENCE**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

## **5.3 - REVENUE STATEMENT 2026-27**

### **Revenue Statement 2026-2027**

**Meeting Date: 23 June 2026**

**Attachment No: 1**



## REVENUE STATEMENT

### 1 July 2026 – 30 June 2027

Livingstone Shire Council has prepared this Revenue Statement for its budget for the 2026-27 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 2026-27 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 2026-27 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 2026 to 30 June 2027 (the *2026 - 27 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 2026-27 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.

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, considering 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*.

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 2026-27**  
**SCHEDULE 1**

No.	Category	Description	Identifiers (Land Use Codes)
1	Mainland Commercial/ Light Industry	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales GFA 400m <sup>2</sup> -3,000m <sup>2</sup>	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 <sup>2</sup> and up to 3,000m <sup>2</sup> .	10 to 16 inclusive, 23,24,28,33,35 and 36
2A	Major Shopping Centres and Retail Warehouse GFA 3,001m <sup>2</sup> -10,000m <sup>2</sup>	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 <sup>2</sup> -10,000m <sup>2</sup> .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
2B	Major Shopping Centres and Retail Warehouse GFA >10,000m <sup>2</sup>	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 <sup>2</sup> .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
3	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 (g) any industrial activity which emanates offensive noise, odour and dust.	31, 35, 37
4	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)
5A	Extractive A	Lands used or intended to be used, in whole or in part, and whether	1, 4, 40

No.	Category	Description	Identifiers (Land Use Codes)
		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).	
5B	Extractive B	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
6	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)
6A	Beef Cattle Production A	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
6B	Beef Cattle Production B	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening and the rateable valuation is greater than \$2,000,001.	64 to 66
7	Child Care	All lands used predominantly for the provision of childcare services.	41
8	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
9	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

No.	Category	Description	Identifiers (Land Use Codes)
10	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
11	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
12	Residential 4	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
15	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 <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	1,2,4,5,6,72, and 94
16	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 <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
17	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 <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
18	Large Residential 4	Lands where the dominant use is a single residential dwelling, with a rateable valuation more than \$915,000: a) having an area of 4000m <sup>2</sup> or greater; or	2, 5 and 6

No.	Category	Description	Identifiers (Land Use Codes)
		b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	
21.2A	Multi Residential Non-Strata 2A	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 2 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
21.2B	Multi Residential Non-Strata 2B	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 2 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
21.3	Multi Residential Non-Strata 3	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 3 to 4 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

No.	Category	Description	Identifiers (Land Use Codes)
21.5	Multi Residential Non-Strata 5	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 5 to 7 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
21.8	Multi Residential Non-Strata 8	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 8 to 9 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
21.10	Multi Residential Non-Strata 10	Lands which meet all of the following criteria: 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
21.15	Multi Residential Non-Strata 15	Lands which meet all of the following criteria: 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);	3

No.	Category	Description	Identifiers (Land Use Codes)
		<ul style="list-style-type: none"> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	
21.20	Multi Residential Non-Strata 20	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 20 to 49 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3
21.50	Multi Residential Non-Strata 50	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 50 to 99 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3
21.100	Multi Residential Non-Strata 100	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 100 to 149 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3
21.150	Multi Residential Non-Strata 150	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> </ul>	3

No.	Category	Description	Identifiers (Land Use Codes)
		<ul style="list-style-type: none"> <li>b) on which there are 150 to 199 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	
21.200	Multi Residential Non-Strata 200	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 200 to 249 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3
21.250	Multi Residential Non-Strata 250	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 250 to 299 self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3
21.300	Multi Residential Non-Strata 300	<p>Lands which meet all of the following criteria:</p> <ul style="list-style-type: none"> <li>a) not part of a community titles scheme;</li> <li>b) on which there are 300 or more self-contained dwellings (includes flats, studios, cabins, dwellings, relative retreats, independent living quarters and secondary dwellings);</li> <li>c) used or intended to be used predominantly for residential purposes; and</li> <li>d) not otherwise included in another rating category.</li> </ul>	3

No.	Category	Description	Identifiers (Land Use Codes)
22	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
23.1	Strata Residential 1	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of 500m <sup>2</sup> or less.	8 or 9
23.2	Strata Residential 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 <sup>2</sup> .	8 or 9
24	Vacant Land	Vacant land with a rateable valuation greater than \$915,000.	1, 4, 72 and 94
26	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
27	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
28	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
29	Service Stations	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;	30
30.1	Power Generation 1	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 25 Megawatts or less (excluding transformers / substations).	90, 94
30.2	Power Generation 2	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 26 and 50 Megawatts (excluding transformers / substations).	90, 94
30.3	Power Generation 3	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 51 and 100 Megawatts (excluding transformers / substations).	90, 94

No.	Category	Description	Identifiers (Land Use Codes)
30.4	Power Generation 4	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 and 200 Megawatts (excluding transformers / substations).	90, 94
30.5	Power Generation 5	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 201 and 300 Megawatts (excluding transformers / substations).	90, 94
30.6	Power Generation 6	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 301 and 400 Megawatts or less (excluding transformers / substations).	90, 94
30.7	Power Generation 7	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 greater than 400 Megawatts or less (excluding transformers / substations).	90, 94
31.1	Marina 1	A Marina with less than or equal to 100 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.2	Marina 2	A Marina with between 101 and 200 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.3	Marina 3	A Marina with between 201 and 300 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.4	Marina 4	A Marina with between 301 and 400 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.5	Marina 5	A Marina with between 401 and 500 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.6	Marina 6	A Marina with greater than 500 berths and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20

### 5.1 Objections to Rate Category Classification

A landowner may object:

- a) Only to the rating category for land that is stated in a rate notice for the land; and
- b) 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:

- a) 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.
- b) Be addressed to the Chief Executive Officer, Livingstone Shire Council, PO Box 2292, Yeppoon QLD 4703.
- c) 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
- d) Specify all of the facts and circumstances on which the claim is based.

If the owner of rateable land property 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:

- a) 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 2026-27 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 2026-27 - SCHEDULE 2

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
1	Mainland Commercial/Light Industry	2.1138	2,492
2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales GFA 400m <sup>2</sup> – 3,000m <sup>2</sup>	2.3252	6,230
2A	Major Shopping Centres and Retail Warehouse GFA 3,001m <sup>2</sup> – 10,000m <sup>2</sup>	3.3821	49,840
2B	Major Shopping Centres and Retail Warehouse GFA >10,000m <sup>2</sup>	4.4390	299,040
3	Heavy and Noxious Industry	3.8048	9,968
4	Island Commercial / Industrial	2.3252	2,741
5A	Extractive A	7.1869	4,984
5B	Extractive B	7.1869	9,968
6	Other Rural	0.7865	2,243
6A	Beef Cattle Production A	0.7865	2,243
6B	Beef Cattle Production B	0.7079	15,730
7	Child Care	2.1138	2,492
8	Major Tourism/Accommodation Facilities	2.3252	199,360
9	Residential 1	1.2538	1,462
10	Residential 2	1.0030	2,633
11	Residential 3	0.8777	4,213
12	Residential 4	0.7523	8,031
15	Large Residential 1	1.2538	1,462
16	Large Residential 2	0.9780	2,633
17	Large Residential 3	0.8777	4,213
18	Large Residential 4	0.7523	8,031
21.2A	Multi Residential Non Strata 2A	1.3792	2,192
21.2B	Multi Residential Non Strata 2B	1.2538	3,517

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
21.3	Multi Residential Non Strata 3	1.3792	4,386
21.5	Multi Residential Non Strata 5	1.5046	7,310
21.8	Multi Residential Non Strata 8	1.7553	11,696
21.10	Multi Residential Non Strata 10	2.0061	14,620
21.15	Multi Residential Non Strata 15	2.2568	21,930
21.20	Multi Residential Non Strata 20	2.5076	29,240
21.50	Multi Residential Non Strata 50	3.1345	73,100
21.100	Multi Residential Non Strata 100	3.1345	146,200
21.150	Multi Residential Non Strata 150	3.1345	219,300
21.200	Multi Residential Non Strata 200	3.7614	292,400
21.250	Multi Residential Non Strata 250	3.7614	365,500
21.300	Multi Residential Non Strata 300	3.7614	438,600
22	Strata Commercial/Industrial	2.1138	2,492
23.1	Strata Residential 1	1.5673	1,462
23.2	Strata Residential 2	1.5673	2,559
24	Vacant land	2.5077	NIL
26	Special uses	1.4797	2,492
27	Other	3.1707	3,738
28	Reservoir/Pump Site	1.0569	1,246
29	Service Stations	2.3252	2,492
30.1	Power Generation 1	3.1707	6,230
30.2	Power Generation 2	4.2276	31,150
30.3	Power Generation 3	5.2845	62,300
30.4	Power Generation 4	6.3414	124,600
30.5	Power Generation 5	9.5121	249,200
30.6	Power Generation 6	12.6828	373,800

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
30.7	Power Generation 7	15.8535	498,400
31.1	Marina 1	3.1707	2,492
31.2	Marina 2	3.4878	37,380
31.3	Marina 3	3.8048	74,760
31.4	Marina 4	4.1219	112,140
31.5	Marina 5	4.4390	149,520
31.6	Marina 6	4.7561	186,900

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*)

Pursuant to Section 116 of the *Local Government Regulation 2012*, Council will resolve to limit increases in the following differential general rate categories to the stated percentage.

The limitation operates as a smoothing mechanism to moderate the effect of rate increases arising from valuation changes or structural adjustments.

Council will limit increases in the following differential general rate categories to the stated percentage.

No.	Category Name	Percentage Increase Limitation (i.e., "the cap")
21.3	Multi Residential Non Strata 3	30%
21.5	Multi Residential Non Strata 5	50%
21.8	Multi Residential Non Strata 8	75%
31.1	Marina 1	25%
31.2	Marina 2	25%
31.3	Marina 3	25%
31.4	Marina 4	25%
31.5	Marina 5	25%
31.6	Marina 6	25%

Application of the limitation:

Where the differential general rate levied for the 2025/26 (previous) financial year applied for a full year, the increase will not exceed the capped percentage.

Where the differential rate was not levied for a full year, the cap will apply to the annualised equivalent of the previous financial years general rate.

Exclusions from the limitation - The limitation shall not apply in the following circumstances:

- Where a minimum general rate applies; (i.e. the calculated rate does not exceed the minimum);
- Where the differential rating category changes (including material change of use);
- Any change to the characteristics of the Land which results in a change to the differential general rate category applicable to the Land;
- A change of Differential Rating Category applicable to the land (i.e. Material Change of Use), where the limitation does not apply to the new category;
- Any parcel of land that was previously subject to a discounted valuation under Sections 49-51 of the *Land Valuation Act 2010*;
- The land has been reconfigured, resurveyed (at the ratepayer's request), amalgamated, or otherwise altered in a way that affects title or area;
- Changes to the configuration of the Land Area which results in an increase to the valuation;
- Increases resulting from a property inspection or internal audit identifying a change of Differential Rating Category;
- Council has resolved to discontinue the Rate Limitation; or
- Transfer of ownership of the Land.

## 7. Link with other Council Plans

Rates and charges have been set with Council's 5 Year Corporate Plan, 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, 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 2026-27 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.

### 8.1 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 2026-27 financial year.

### 8.2 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"> <li>• Disposal fees (landfill &amp; transfer station)</li> <li>• Waste Cleansing charges.</li> </ul>
Water, Sewerage and Wastewater	<ul style="list-style-type: none"> <li>• Water charges:               <ul style="list-style-type: none"> <li>- availability fee (fixed cost component)</li> <li>- consumption fee.</li> </ul> </li> <li>• Private works (including new connections and meters).</li> <li>• Sewerage / Wastewater charges - annual charge.</li> </ul>
Building Certification	<ul style="list-style-type: none"> <li>• Commercial Building Certification charges.</li> </ul>

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 (s94 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 benefit 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:

- 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.
- The rateable land to which the plan applies is identified in the special charge table in the defined benefit areas.
- The estimated time for implementing the overall plan is twelve (12) months ending 30 June 2027; however, provision of rural firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- The estimated cost of implementing the overall plan (being the cost of planned works and replacement of capital items for the period) is \$213,260.

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 2026-27	Rural Fire Brigade	Levy 2026-27
Adelaide Park	\$40	Kunwarara	-
Barmoya	\$40	Marlborough	-
Belmont	\$65	Maryvale	\$30
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$30
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$60	Stanage Bay	\$25
Cooberrie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$30
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$30
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 – Stannage 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:

- 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 2026-27 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	2018-19	\$478.00
2010-11	\$478.00	2019-20	\$478.00
2011-12	\$478.00	2020-21	\$478.00
2012-13	\$478.00	2021-22	\$478.00
2013-14	\$478.00	2022-23	\$478.00
2014-15	\$478.00	2023-24	\$478.00
2015-16	\$478.00	2024-25	\$478.00
2016-17	\$478.00	2025-26	\$478.00
2017-18	\$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 \$1,171.15 by no later than 30 September 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 \$1,171.15 is received by Council from a relevant land owner by no later than 30 September 2026, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$ 1,171.15 to also pay the 2026-27 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 \$1,171.15 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.

### 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 2026-27 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	2025-26	\$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 \$1,508.30 by no later than 30 September 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 \$1,508.30 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,508.30 to also pay the 2026-27 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 \$1,508.30 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 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 'Musklers 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 2026-27 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 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 landowner by no later than 30 September 2026, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay that abovementioned lump-sum payment amount to also pay the 2026-27 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 Musklers Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2026.

**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 \$76 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 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. In addition, Council will 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 \$62 per annum per rateable assessment throughout the region.

Discounts 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 2026-27 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 2026-27 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 of.
- 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 not greater than 80m<sup>2</sup>
  - (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 80m<sup>2</sup>; or
  - (ii) if the additional dwelling has a floor area of less than or equal to 80m<sup>2</sup> 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:
- 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 80m<sup>2</sup>) 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 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 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 charge for the 2025-26 financial year; and
  - Regardless of whether the meter reading for the fourth quarter of the 2026-27 financial year occurs before the end of that financial year or after the beginning of the 2027-28 financial year, the consumption charge for that quarter is calculated in accordance with the relevant basis of consumption charge for the 2026-27 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 objectives do not include the making of 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; (to avoid doubt, excludes a bedroom in a boarding house).

## 11.2 Capricorn Coast Water Supply

A water supply charge will be levied by Council for the 2026-27 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 2026 to 30 June 2027 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	\$ 836
25mm	\$ 1,306
32mm	\$ 2,139
40mm	\$ 3,343
50mm	\$ 5,223
65mm	\$ 8,827
80mm	\$13,371
100mm	\$20,892
150mm	\$47,007
200mm	\$83,568
Vacant Land	\$ 836

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 2026 to 30 June 2027 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	\$3.43/kl

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

### 11.3 The Caves and Marlborough Water Supply

A water supply charge will be levied for the 2026-27 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 2026-27 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	\$ 836
25mm	\$ 1,306
32mm	\$ 2,139
40mm	\$ 3,343
50mm	\$ 5,223
65mm	\$ 8,827
75mm	\$ 12,203
80mm	\$ 13,371
100mm	\$ 20,892
150mm	\$ 47,007
200mm	\$ 83,568
Vacant Land	\$ 836

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 2026 to 30 June 2027 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	\$3.43/kl

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

#### 11.4 Nerimbera Water Supply

A water supply charge will be levied by Council for the 2026-27 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 2026 to the 30 June 2027 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 669
25mm	\$ 1,045
40mm	\$ 2,674
100mm	\$ 16,714
150mm	\$ 37,606
Vacant Land	\$ 669

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 2026 to 30 June 2027 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	\$3.43/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	\$1.44/kl
2nd Tier	>90kl per quarter	\$3.43/kl

### 11.5 Ogmore Water Supply

A water supply charge will be levied by Council for the 2026-27 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 2026 to 30 June 2027 and will generally be levied on a half yearly basis.

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

Meter Size	Annual Charge
20mm	\$ 502
Vacant Land	\$ 502

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 2026 to 30 June 2027 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	\$3.43/kl

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

### 11.6 Sewerage

For the financial period beginning 1 July 2026 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:

- 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 80m<sup>2</sup>.

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 6, 6A, or 6B (Other Rural or Beef Production A or B), 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	Each Unit/Cottage	1 Charge
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	\$1,069	\$1,016
Great Keppel Island	\$1,069	\$1,016

#### 11.7 Waste & Recycling

For the 2026-27 financial year waste collection and recycling charges will be applied to:

- Properties in the Designated Waste Collection Areas which have a structure suitable for human occupation.
- Properties where the owner has requested a collection service and the Manager Water and Waste has approved provision of the service.
- Properties on a road which intersect with, are accessible to, or have frontage to a service route and a collection service has been approved by the Manager Water and Waste.

Council will also levy a Waste Facility Charge equally on all residential properties that receive waste disposal vouchers. 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's desire to reduce the burden on the general rate to fund its waste management facilities.

For the financial period beginning 1 July 2026, Council will make and levy the following utility charges on each property:

<b>Schedule of Waste Collection and Recycling Charges</b>	
<b>Service</b>	<b>Annual Charge</b>
<b>Domestic Services</b>	
Combined Waste and Recycling Collection	\$666
Additional Collection – Waste	\$510
Additional Collection – Recycling	\$161
Ogmore - Waste Collection	\$328
Great Keppel Island - Combined Waste and Recycling Collection	\$830
Great Keppel Island - Additional Collection - Waste	\$725
Great Keppel Island - Additional Collection - Recycling	\$306
Combined Waste and Recycling Collection (On Request)	\$800
<b>Waste Facility Charge</b>	
Residential Waste Facility Charge	\$50
<b>Commercial Services</b>	
Waste Collection	\$625
Additional Collection – Waste Other than Normal Collection Day	\$746
Recycling Collection	\$189
Additional Collection - Recycling Other than Normal Collection Day	\$240
Ogmore - Waste Collection	\$379
Great Keppel Island - Combined Waste and Recycling Collection	\$947
Great Keppel Island - Additional Collection – Waste	\$725
Great Keppel Island - Additional Collection – Recycling	\$306

#### **Services to be provided**

Waste and recycling collection services will be provided in accordance with the Management of Waste and Recycling Services Policy and its associated procedures.

#### **Application of Waste Collection and Recycling Charges**

- Relevant charges will be applied regardless of whether a property is occupied or not.
- 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.

- d) To prevent doubt, where a secondary dwelling exceeds the floor area of 80m<sup>2</sup> an additional domestic combined service must be provided.
- e) Where a collection service is provided to a residence on a property within Category 6, 6A or 6B (Other Rural or Beef Production A or B), 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**

<p><b>Combined Waste and Recycling Collection charge:</b> Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p><b>Additional Collection – Waste and Additional Collection – Recycling charges:</b> 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.</p>
<p><b>Ogmore – Waste Collection charge:</b> Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p><b>Great Keppel Island – Combined Waste and Recycling Collection charge:</b> Provision of one waste MGB, one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p><b>Great Keppel Island – Additional Collection – Waste and Great Keppel Island – Additional Collection – Recycling charges:</b> 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</p>

#### **Waste Facility Charge**

<p><b>Residential Waste Facility Charge:</b> Provision and access to waste management facilities, services and waste disposal vouchers.</p>
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#### **Commercial Services Charges**

<p><b>Waste Collection charge:</b> Provision of one waste MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p><b>Recycling Collection charge:</b> Provision of one recycling MGB and a collection service in accordance with the Waste Management Schedule.</p>
<p><b>Additional Collection – Waste and Additional Collection – Recycling charges:</b> Provision of additional collection services in accordance with 5.4 of Council's Waste and Recycling Collection Procedure.</p>

## **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 2026 (usually issued July/August) and 1 January to 30 June 2027 (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 ten (10) 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
- e) Muskens Beach Revetment Wall – Special Charge

- f) Water Consumption Charges
- g) Road Network Separate Charge
- h) Disaster Response Separate Charge
- i) 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 2026-27 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 landowner.

##### 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 landowner.

##### 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.

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 v13.0'.

<b>Version</b>	<b>Date</b>	<b>Action</b>
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
13.0	09/06/2025	Amended Policy Adopted
13.1	DRAFT	

**ALASTAIR DAWSON**  
**INTERIM 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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Revenue Statement  
Adopted/Approved: Draft  
Version: 13.1

Portfolio: Corporate Services  
Business Unit: Financial Services

- 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

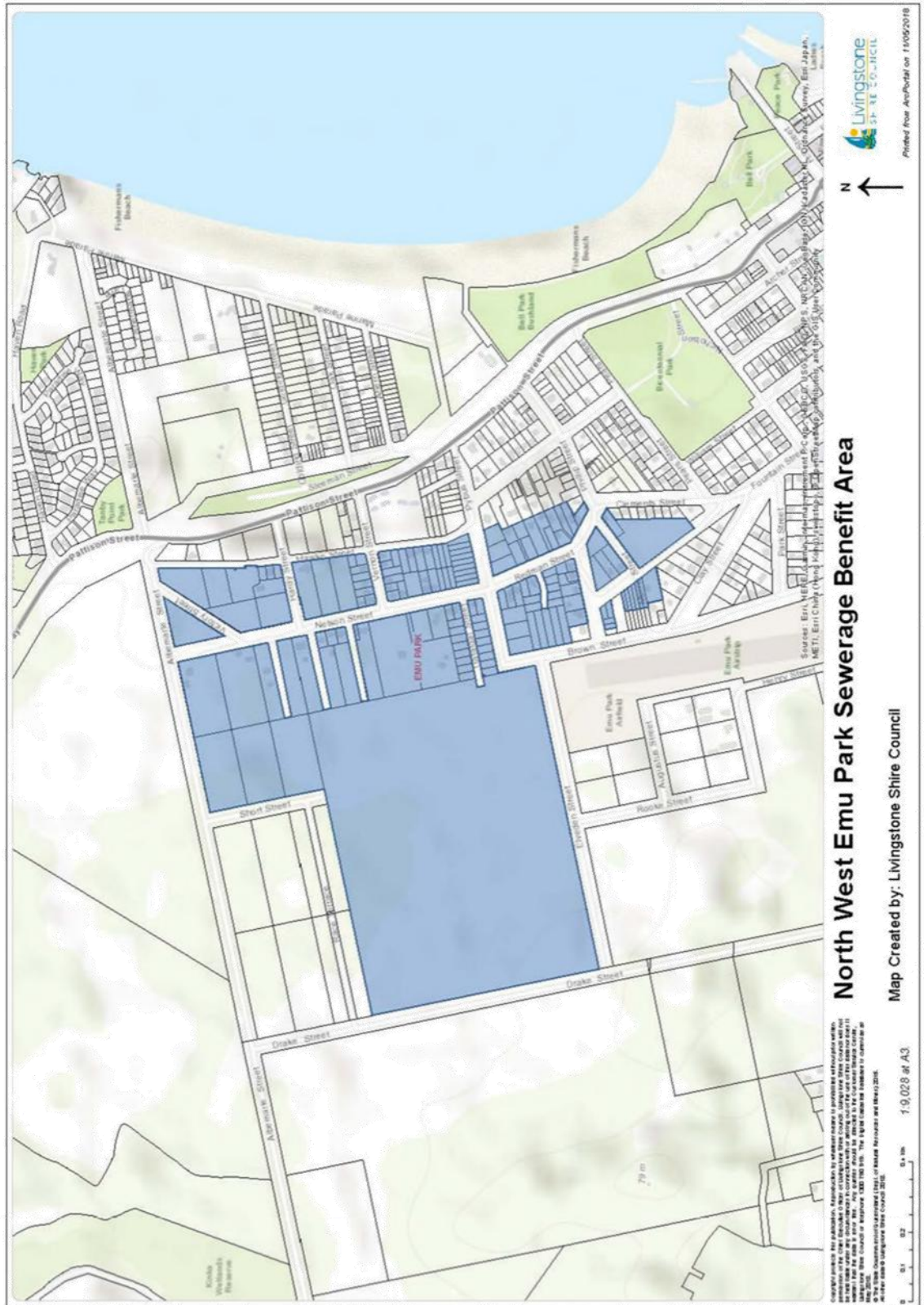
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Revenue Statement  
Adopted/Approved: Draft  
Version: 13.1

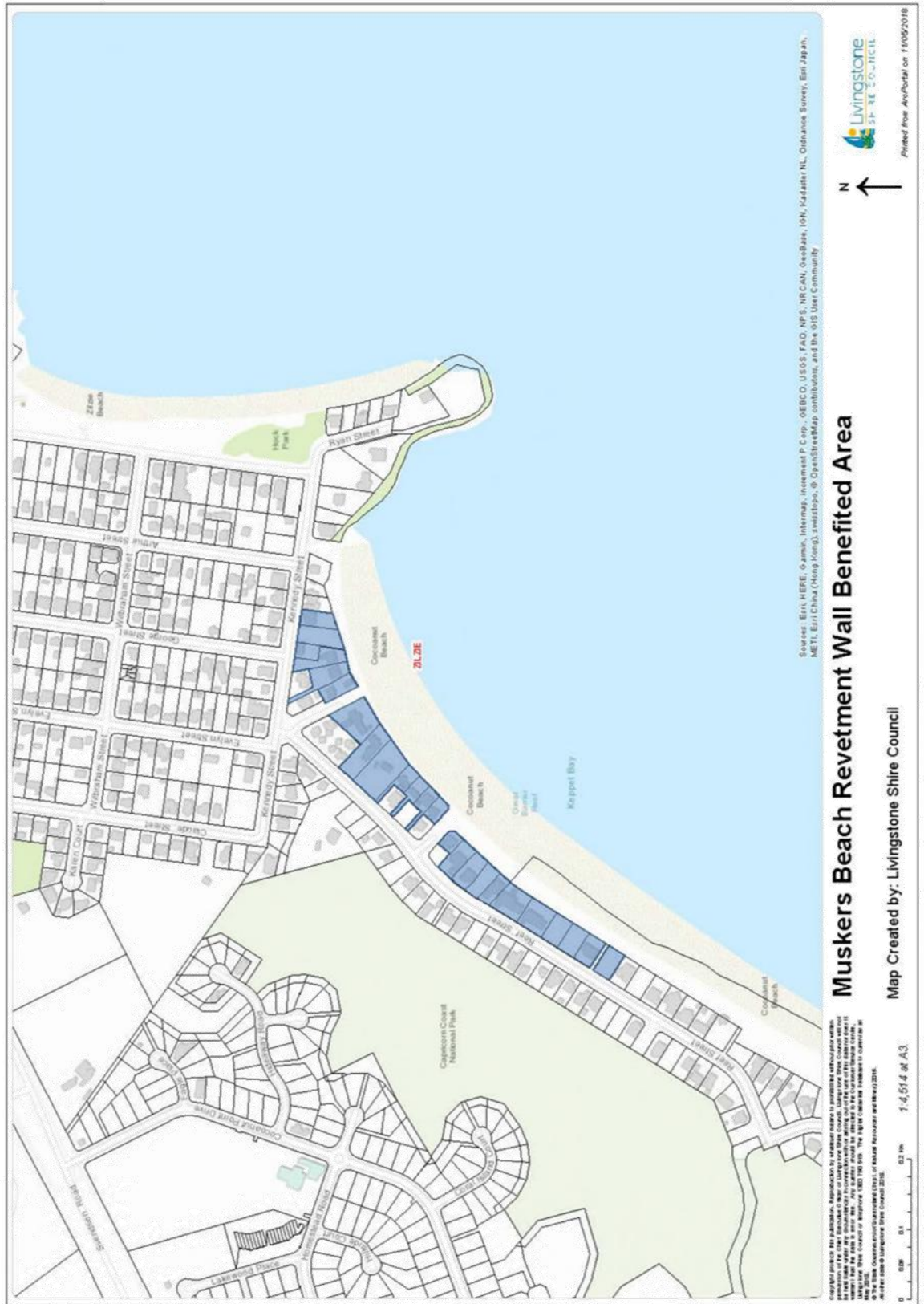
Portfolio: Corporate Services  
Business Unit: Financial Services



Attachment 3

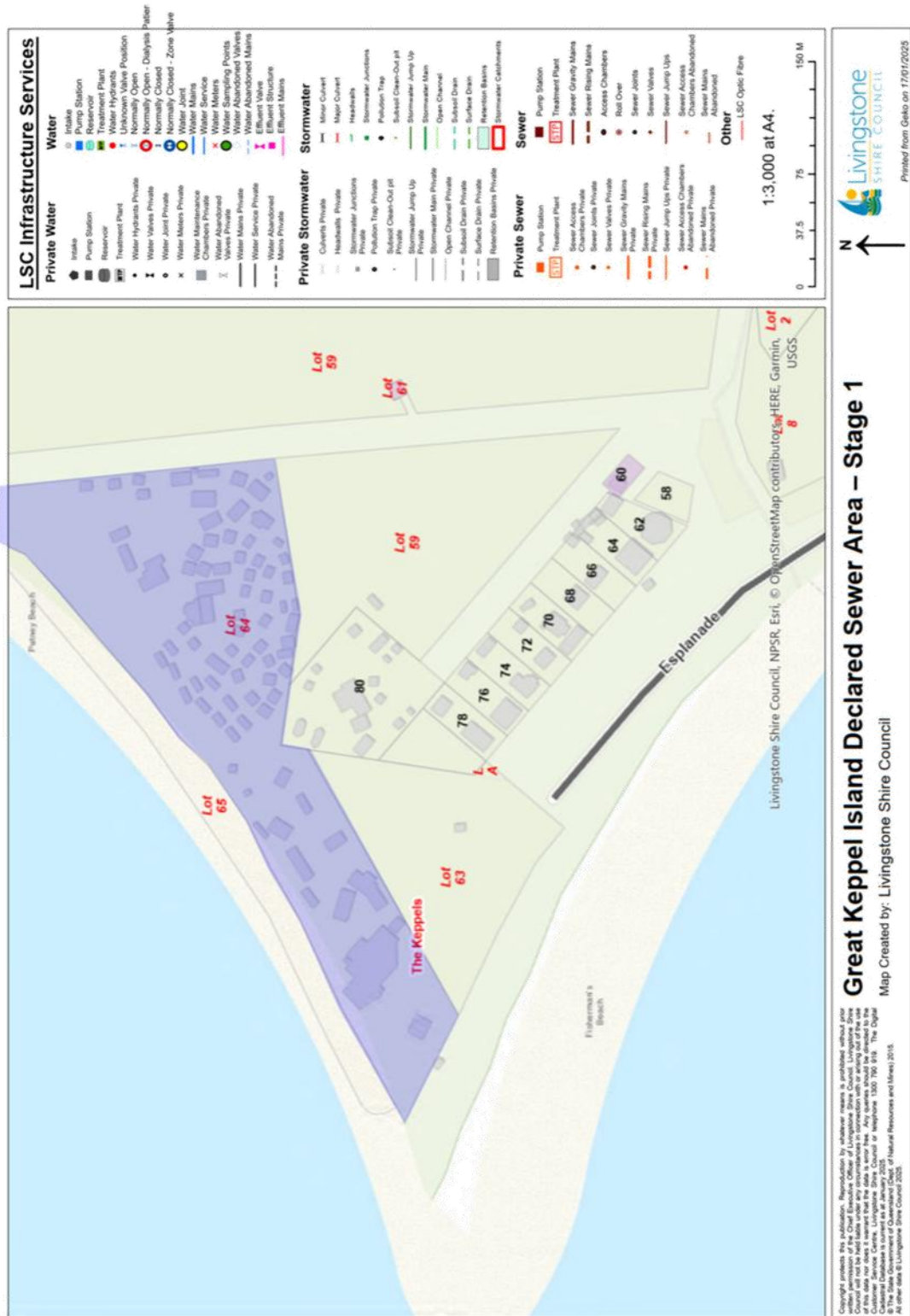


Attachment 4

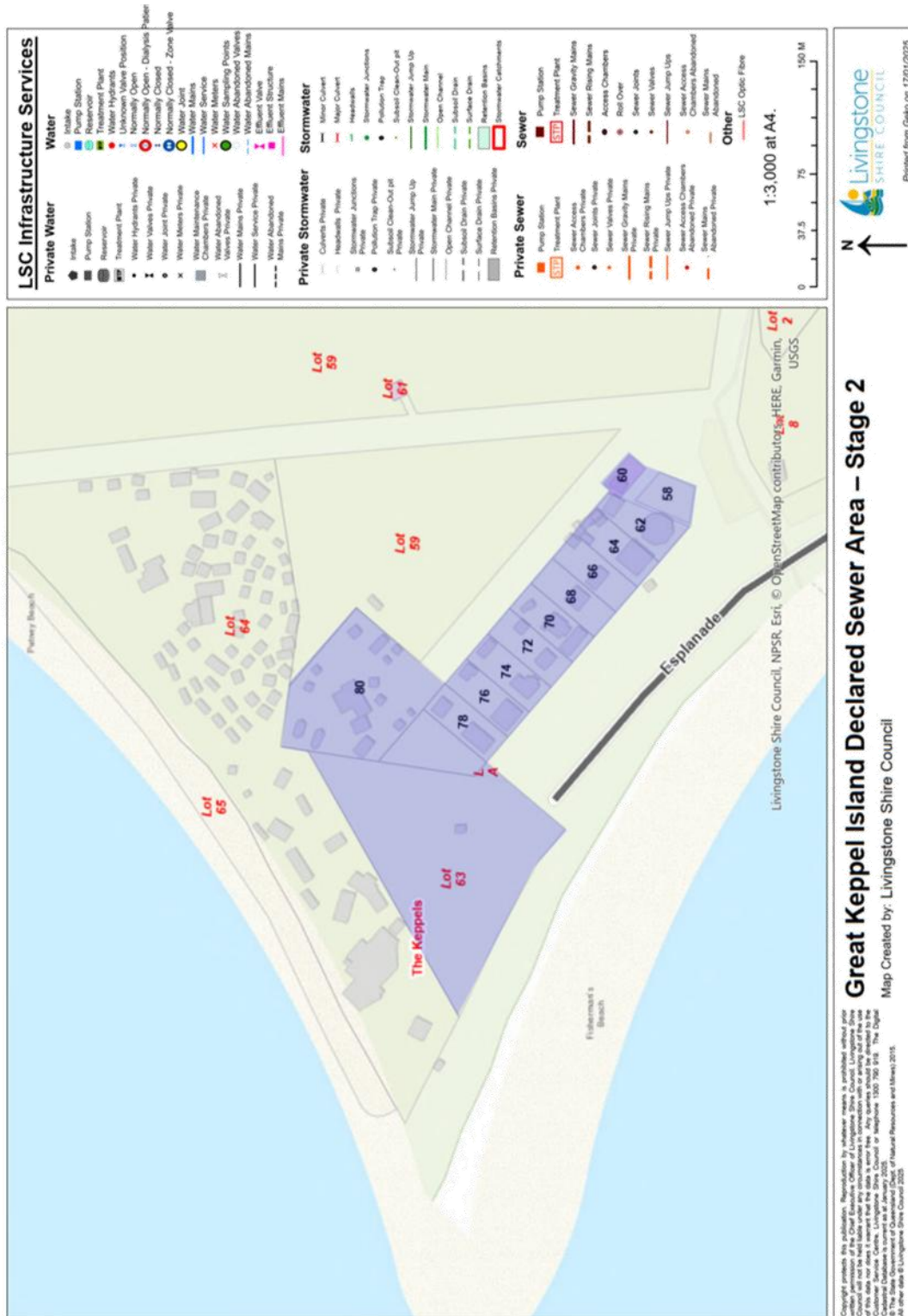


Attachment 5

Great Keppel Island Declared Sewerage Area – Stage one



Great Keppel Island Declared Sewerage Area – Stage two



**5.4 DIFFERENTIAL GENERAL RATES 2026-27**

**File No:** fA97944, fA88575  
**Attachments:** Nil  
**Responsible Officer:** Sean D'Souza - Interim Manager Financial Services  
 Andrea Ellis - General Manager Corporate Services  
 Alastair Dawson - Interim 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 2026-27 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)
1	Mainland Commercial/ Light Industry	Lands on the mainland where the dominant use or intended use is commercial or low Impact industry purposes.	1,2,4,5,6,7,10 to 49 and 72 (excl. lands in any other category)
2	Retail Warehouse, Business/Shopping Complex or Outdoor Sales GFA 400m <sup>2</sup> -3,000m <sup>2</sup>	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 <sup>2</sup> and up to 3,000m <sup>2</sup> .	10 to 16 inclusive, 23,24,28,33,35 and 36
2A	Major Shopping Centres and Retail Warehouse GFA 3,001m <sup>2</sup> -10,000m <sup>2</sup>	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 <sup>2</sup> -10,000m <sup>2</sup> .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
2B	Major Shopping Centres and Retail Warehouse GFA >10,000m <sup>2</sup>	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 <sup>2</sup> .	10 to 16 inclusive, 23, 24, 28,33,35 and 36
3	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,	31, 35, 37

		<p>(c) any facility that processes by-products of an abattoir or a meat processing facility,</p> <p>(d) a fuel dump or storage facility,</p> <p>(e) an oil refinery,</p> <p>(f) a heavy or general industrial use, or</p> <p>(g) any industrial activity which emanates offensive noise, odour and dust.</p>	
<b>4</b>	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)
<b>5A</b>	Extractive A	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
<b>5B</b>	Extractive B	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
<b>6</b>	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)
<b>6A</b>	Beef Cattle Production A	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
<b>6B</b>	Beef Cattle Production B	Lands where the use or intended use is Cattle Breeding, Grazing or Fattening	64 to 66

		and the rateable valuation is greater than \$2,000,001.	
7	Child Care	All lands used predominantly for the provision of childcare services.	41
8	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
9	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
10	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
11	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
12	Residential 4	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
15	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 <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	1,2,4,5,6,72, and 94
16	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 <sup>2</sup> or greater; or	1,2,4,5,6,72 and 94

		b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	
17	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 <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	1,2,4,5,6,72 and 94
18	Large Residential 4	Lands where the dominant use is a single residential dwelling, with a rateable valuation more than \$915,000: a) having an area of 4000m <sup>2</sup> or greater; or b) having an area of less than 4000m <sup>2</sup> but located within a Council planning scheme, zone, or precinct with a preferred minimum lot size of 4000m <sup>2</sup> or greater (excl. lands in any other category).	2, 5 and 6
21.2A	Multi Residential Non-Strata 2A	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 2 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
21.2B	Multi Residential Non-Strata 2B	Lands which meet all of the following criteria: a) not part of a community titles scheme; b) on which there are 2 self-contained	3,2,5,6

		<p>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 greater than \$255,000; and</p> <p>e) not otherwise included in another rating category.</p>	
<b>21.3</b>	Multi Residential Non-Strata 3	<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 3 to 4 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
<b>21.5</b>	Multi Residential Non-Strata 5	<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 5 to 7 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
<b>21.8</b>	Multi Residential Non-Strata 8	<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 8 to 9 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</p>	3

		<p>predominantly for residential purposes; and</p> <p>d) not otherwise included in another rating category.</p>	
<b>21.10</b>	Multi Residential Non-Strata 10	<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 10 to 14 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
<b>21.15</b>	Multi Residential Non-Strata 15	<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 15 to 19 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
<b>21.20</b>	Multi Residential Non-Strata 20	<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 20 to 49 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
<b>21.50</b>	Multi Residential Non-Strata 50	<p>Lands which meet all of the following criteria:</p> <p>a) not part of a community titles</p>	3

		<p>scheme;</p> <p>b) on which there are 50 to 99 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>	
<b>21.100</b>	Multi Residential Non-Strata 100	<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 100 to 149 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
<b>21.150</b>	Multi Residential Non-Strata 150	<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 150 to 199 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
<b>21.200</b>	Multi Residential Non-Strata 200	<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</p>	3

		<p>predominantly for residential purposes; and</p> <p>d) not otherwise included in another rating category.</p>	
<b>21.250</b>	Multi Residential Non-Strata 250	<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 to 299 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
<b>21.300</b>	Multi Residential Non-Strata 300	<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 300 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
<b>22</b>	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
<b>23.1</b>	Strata Residential 1	All land in a community title scheme, used or intended to be used predominantly for residential purposes, with an individual lot size of 500m <sup>2</sup> or less.	8 or 9
<b>23.2</b>	Strata Residential 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 <sup>2</sup> .	8 or 9
<b>24</b>	Vacant Land	Vacant land with a rateable valuation greater than \$915,000.	1, 4, 72 and 94
<b>26</b>	Special Uses	Lands on the mainland where the	21, 50 – 59,

		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.	92, and 96 – 100
<b>27</b>	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
<b>28</b>	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
<b>29</b>	Service Stations	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;	30
<b>30.1</b>	Power Generation 1	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 25 Megawatts or less (excluding transformers / substations).	90, 94
<b>30.2</b>	Power Generation 2	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 26 and 50 Megawatts (excluding transformers / substations).	90, 94
<b>30.3</b>	Power Generation 3	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 51 and 100 Megawatts (excluding transformers / substations).	90, 94
<b>30.4</b>	Power Generation 4	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 and 200 Megawatts (excluding transformers / substations).	90, 94
<b>30.5</b>	Power Generation 5	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 201 and 300 Megawatts (excluding transformers / substations).	90, 94
<b>30.6</b>	Power Generation 6	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 301 and 400 Megawatts or less	90, 94

		(excluding transformers / substations).	
30.7	Power Generation 7	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 greater than 400 Megawatts or less (excluding transformers / substations).	90, 94
31.1	Marina 1	A Marina with less than or equal to 100 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.2	Marina 2	A Marina with between 101 and 200 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.3	Marina 3	A Marina with between 201 and 300 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.4	Marina 4	A Marina with between 301 and 400 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.5	Marina 5	A Marina with between 401 and 500 berths (inclusive) and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20
31.6	Marina 6	A Marina with greater than 500 berths and land/s used or intended for use, in whole or in part, adjacent to and/or servicing a Marina.	1,6,7,10 to 49 (excl. lands in any other category), 20

- (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:

No.	Category	General Rate (Cents in Dollar of Rateable Value)	Minimum General Rate (\$)
1	Mainland Commercial/Light Industry	2.1138	2,492

2	Retail Warehouse, Business/Shopping Complex, or Outdoor Sales GFA 400m <sup>2</sup> – 3,000m <sup>2</sup>	2.3252	6,230
2A	Major Shopping Centres and Retail Warehouse GFA 3,001m <sup>2</sup> – 10,000m <sup>2</sup>	3.3821	49,840
2B	Major Shopping Centres and Retail Warehouse GFA >10,000m <sup>2</sup>	4.4390	299,040
3	Heavy and Noxious Industry	3.8048	9,968
4	Island Commercial / Industrial	2.3252	2,741
5A	Extractive A	7.1869	4,984
5B	Extractive B	7.1869	9,968
6	Other Rural	0.7865	2,243
6A	Beef Cattle Production A	0.7865	2,243
6B	Beef Cattle Production B	0.7079	15,730
7	Child Care	2.1138	2,492
8	Major Tourism/Accommodation Facilities	2.3252	199,360
9	Residential 1	1.2538	1,462
10	Residential 2	1.0030	2,633
11	Residential 3	0.8777	4,213
12	Residential 4	0.7523	8,031
15	Large Residential 1	1.2538	1,462
16	Large Residential 2	0.9780	2,633
17	Large Residential 3	0.8777	4,213
18	Large Residential 4	0.7523	8,031
21.2A	Multi Residential Non Strata 2A	1.3792	2,192
21.2B	Multi Residential Non Strata 2B	1.2538	3,517
21.3	Multi Residential Non Strata 3	1.3792	4,386
21.5	Multi Residential Non Strata 5	1.5046	7,310
21.8	Multi Residential Non Strata 8	1.7553	11,696
21.10	Multi Residential Non Strata 10	2.0061	14,620
21.15	Multi Residential Non Strata 15	2.2568	21,930
21.20	Multi Residential Non Strata 20	2.5076	29,240
21.50	Multi Residential Non Strata 50	3.1345	73,100
21.100	Multi Residential Non Strata 100	3.1345	146,200
21.150	Multi Residential Non Strata 150	3.1345	219,300
21.200	Multi Residential Non Strata 200	3.7614	292,400
21.250	Multi Residential Non Strata 250	3.7614	365,500
21.300	Multi Residential Non Strata 300	3.7614	438,600

22	Strata Commercial/Industrial	2.1138	2,492
23.1	Strata Residential 1	1.5673	1,462
23.2	Strata Residential 2	1.5673	2,559
24	Vacant land	2.5077	NIL
26	Special uses	1.4797	2,492
27	Other	3.1707	3,738
28	Reservoir/Pump Site	1.0569	1,246
29	Service Stations	2.3252	2,492
30.1	Power Generation 1	3.1707	6,230
30.2	Power Generation 2	4.2276	31,150
30.3	Power Generation 3	5.2845	62,300
30.4	Power Generation 4	6.3414	124,600
30.5	Power Generation 5	9.5121	249,200
30.6	Power Generation 6	12.6828	373,800
30.7	Power Generation 7	15.8535	498,400
31.1	Marina 1	3.1707	2,492
31.2	Marina 2	3.4878	37,380
31.3	Marina 3	3.8048	74,760
31.4	Marina 4	4.1219	112,140
31.5	Marina 5	4.4390	149,520
31.6	Marina 6	4.7561	186,900

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;
- The 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:

- Transparent and effective processes, and decision-making in the public interest;
- Sustainable development and management of assets and infrastructure, and delivery of effective services;
- Democratic representation, social inclusion and meaningful community engagement

- Good governance of, and by, local government; and
- Ethical and legal behaviour of Councilors and local government employees.

Council also makes decisions about levying rates and charges in accordance with the key rating principles that underpin Council's Rating Strategy and are consistent with the Queensland Government's guideline on equity and fairness in rating for Queensland local governments. These principles are Fairness & Equity, Simplicity & Transparency, and Sustainability.

Council will give effect to these principles by:

- a) maintaining differential rating categories that reflect land use, location, relative value, actual and potential demand on Council infrastructure and services, and the capacity of land use to generate revenue, so that the rating burden is shared equitably across the community (*Fairness & Equity*);
- b) using utility charges, special charges, separate charges and cost-recovery fees where appropriate so that users of specific services contribute to the cost of those services (*Fairness & Equity, Sustainability*);
- c) having regard to legislative requirements, including National Competition Policy where applicable, when setting charges for services or business activities (*Sustainability*);
- d) setting rating differentials and minimum general rates at levels that preserve a reasonable connection between land value and rates levied, while ensuring each category makes a meaningful contribution to the cost of Council services and infrastructure (*Simplicity & Transparency, Sustainability*);
- e) seeking to avoid unnecessary rate volatility by considering year-on-year impacts, valuation movements, prevailing economic conditions and the community's capacity to absorb change, while ensuring sufficient revenue is raised to sustain Council operations and service levels (*Fairness & Equity, Sustainability*);
- f) benchmarking proposed variations in rates and charges against relevant external indices and local government cost drivers, while recognising that Council's revenue settings must support the services, assets and infrastructure required by a growing community (*Sustainability*);
- g) maintaining a rating framework that is simple, transparent and efficient to administer and explain (*Simplicity & Transparency*); and
- h) communicating clearly the basis on which rates and charges are set, including the respective responsibilities of Council and ratepayers in the rating process (*Simplicity & Transparency*).

## 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 actively working to reduce the burden on ratepayers.

Council considers various indices when setting the budget including:

- Inflation Indicators
  - RBA Inflation Forecast<sup>1</sup> – 4.8% (June 2026); 4.0% (December 2026); 2.4% (June 2027)
  - CPI<sup>2</sup> - April 2026: 4.2% (Australia); 4.6% (Brisbane)
  - Queensland Government Mid-Year Fiscal and Economic Review 2025-26<sup>3</sup> forecast CPI 4% for 2025-26 (year average) before easing in 2026-27 to 2.75%
  - LGAQ Council Cost Index – 3.2% Calendar year 2026.

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 2026-27 is 3.2 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 2026-27 to be 5.0 per cent.

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

Council has undertaken a comprehensive review and benchmarking of its rating structure to ensure it remains fair, equitable, transparent and aligned with Council's long-term financial sustainability objectives. An external rating review was commissioned to assist in the development of a medium-term rating strategy to guide how rates are distributed across property classes and land uses, before focusing on the quantum of overall revenue requirement.

The review has resulted in a strategy being identified for the period 2026-27 to 2031-32. The strategy outlines revised rating principles, differential categories and ideas and improvements to improve equity, manage valuation impacts and support predictable revenue outcomes.

The following changes were made to the rating methodology:

- The Structural review of rating categories, increasing from forty-six (46) to fifty-six (56) differential categories.
- 2.07% increase in the total revenue from general rates and separate charges (including growth);
- Reduction in the road network, and removal of the natural environment separate charges, with reallocation into the general rates (net reduction of approximately \$91.40 per assessment);
- Adjustments to minimum general rates to create alignment with the revised structure; and

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<sup>1</sup> <https://www.rba.gov.au/publications/smp/2026/may/pdf/statement-on-monetary-policy-2026-05.pdf>

<sup>2</sup> Source: <https://www.qgso.qld.gov.au/issues/3441/consumer-price-index-202604.pdf>

<sup>3</sup> Mid-Year Fiscal and Economic Review 2025-26 <https://www.treasury.qld.gov.au/files/mid-year-fiscal-and-economic-review-2025-26.pdf>

- Review and benchmarking of Rural Primary Production Categories, resulting in a majority of rates and separate charges being less than 2%.

Overall, budgeted gross general rate revenue will increase by \$3.8 million, which is predominately driven by the structural changes to the rating categories, methodology and reductions to the separate charges. This increase in general rates (to which discount applies) is offset by the \$1.7 million reduction in separate charges.

Majority of residential properties will experience an increase less than a 5% in combined general rates and separate charges. Low Impact/Light Industry commercial and the Strata Commercial categories will all experience an increase of less than 5%.

General Rating Category	% IMPACT LEVEL DISTRIBUTION										
	-10% to -20%	-5% to -10%	0% to -5%	0%	0% to +5%	+5% to +10%	+10% to +20%	+20% to +30%	+30% to +40%	+40% to +50%	>+50%
<b>RESIDENTIAL CATEGORIES</b>											
RESIDENTIAL	1,433	102	2,687	-	10,892	2,131	10	-	-	-	-
MULTI RESIDENTIAL	-	12	122	-	29	46	7	18	-	8	6
VACANT LAND	2	2	2	-	-	13	-	-	-	-	-
<b>COMMERCIAL &amp; INDUSTRIAL CATEGORIES</b>											
COMMERCIAL	25	1	1	-	384	13	3	2	-	-	-
INTENSIVE INDUSTRY	-	-	-	-	9	20	-	-	-	-	-
LARGE RETAIL	-	-	-	-	2	31	-	-	-	-	-
OTHER	2	-	1	-	-	2	-	-	-	43	3
<b>RURAL CATEGORIES</b>											
PRIMARY PRODUCTION	12	4	69	-	570	-	-	-	-	-	-
<b>Total</b>	<b>1,474</b>	<b>121</b>	<b>2,882</b>	<b>-</b>	<b>11,886</b>	<b>2,256</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>51</b>	<b>9</b>

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).

## PREVIOUS DECISIONS

Previous Differential General Rates were adopted in conjunction with the 2025-26 Budget on the 9 June 2026. The General Rates and Separate charges are reflective of discussions had with Councillors during the 2026-27 series of Budget Workshops.

## ENGAGEMENT AND CONSULTATION

The differential general rates identified are reflective of discussions had with Councillor's during the 2026-27 series of Budget Workshops.

## BUDGET IMPLICATIONS

Differential categories, and levies identified reflect the General Rate revenue represented within the 2026-27 Budget and Long-Term Financial Forecasts.

The total amount of budgeted revenue from General Rates (excluding discounts or remissions) is \$57.507 million, inclusive of 1.5% growth for new rateable properties.

## LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS

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.

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 2026-27 financial year.

**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*****Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

*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.*

**5.5 SPECIAL CHARGES 2026-27**

<b>File No:</b>	<b>fA97944, fA88575</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

**SUMMARY**

*The purpose of this report is to seek Council's adoption of the special charges for the 2026-27 financial year for adoption to support the 2026-27 Budget. Special Charges identified include the Rural Fire Services Levy, North West Emu Park Sewerage Benefited Area, Causeway Township Sewerage Benefited Area and the Musklers Beach Revetment Wall.*

**OFFICER'S RECOMMENDATION**

THAT

- 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 2026-27	Rural Fire Brigade	Levy 2026-27
Adelaide Park	\$40	Kunwarara	-
Barmoya	\$40	Marlborough	-
Belmont	\$65	Maryvale	\$30
Bondoola	\$45	Mt Gardiner	-
Bungundarra	\$70	Nankin	\$50
Byfield	\$25	Nerimbera	\$30
Canal Creek	-	Ogmore	-
Canoona	-	Rossmoya	-
Cawarral	\$60	Stanage Bay	\$25
Cooberrie	\$20	Stockyard Point	\$50
Coowonga	\$50	Tanby	\$30
Great Keppel Island	-	The Caves	\$100
Hidden Valley	\$40	Wattlebank	-
Jardine	\$30	Woodbury	\$30
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 – 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'	

*Note: 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 2027; 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 \$213,260.

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.

2. 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 contained within the Revenue Statement).
- 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 \$1,171.15 by no later than 30 September 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 \$1,171.15 is received by Council from a relevant land owner by no later than 30 September 2026, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$ 1,171.15 to also pay the 2026-27 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 \$1,171.15 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.

3. 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 were completed during the financial year 2009-10 and there are 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 contained within the Revenue Statement).
- 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 2026-27 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 \$1,508.30 by no later than 30 September 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 \$1,508.30 is received by Council from a relevant land owner by no later than 30 September 2025, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay the lump-sum payment of \$1,508.30 to also pay the 2026-27 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 \$1,508.30 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.

4. 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 Muskers Beach frontage, per rateable assessment for the provision of a Revetment Wall to protect the identified properties adjoining Muskers 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 'Muskers 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 Muskers 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 'Muskers Beach Revetment Wall Benefited Area' (see Attachment 4 contained within the Revenue Statement).
- 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 2026-27 comprises reimbursement to Council of part of the cost that it has incurred to construct the Muskens 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 Muskens Beach revetment wall from its own revenue sources.

With the implementation of the Muskens 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 2026, towards the estimated cost of carrying out the overall plan.

That potential lump sum payment reflects Council's estimated 2026-27 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 landowner by no later than 30 September 2026, then:

- For the current 2026-27 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 2026-27 financial year, on the grounds that requiring a rate payer who elects to pay that above-mentioned lump-sum payment amount to also pay the 2026-27 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 above-mentioned 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 Muskens Beach revetment wall benefited area shall equate to a total of \$95,305 for the financial year commencing 1 July 2026.

## **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 2026-27 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 2025-26 Budget on 9<sup>th</sup> June 2025.

### **ENGAGEMENT AND CONSULTATION**

Council officers in conjunction with Council's Chief Executive Officer and General Manager, Corporate Services have reviewed the application of special charges during the 2026-27 series of Budget Workshops.

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

### **BUDGET IMPLICATIONS**

Special charges outlined within the recommendation reflect the Special charges revenue represented within the 2026-27 Budget and Long-Term Financial Forecasts.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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 2026-27 financial year.

### **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**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

**5.6 SEPARATE CHARGES 2026-27**

<b>File No:</b>	<b>fA97944, fA88575</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of Separate Charges for the 2026-27 financial year. Separate Charges are levied equally on all rateable land in the Shire and include the Road Network 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 \$76.00 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, 2026.

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 "Disaster Response Separate Charge"), in the sum of \$62.00 per annum per rateable assessment, to be levied equally on all rateable land in the region, for the financial year beginning 1 July 2026 for the purposes of:
- Assisting in the support of the State Emergency Services including the ongoing cost of maintenance of facilities and emergency equipment;
  - Providing mitigation strategies based on hazards and risks from disasters in the Livingstone Shire area; and
  - 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, and the Disaster Response Charge.

**COMMENTARY**

Council is continuing its transition away from separate charges, in line with the endorsed Rating Strategy 2026/27–2031/32, which identifies the intent to phase out the Road Network and Natural Environment Separate Charges while retaining the Disaster Response Separate Charge.

For the 2026/27 financial year, the Natural Environment Separate Charge will be removed, leaving only the Road Network and Disaster Response Separate Charges in place. Council’s strategic intent remains to fully remove the Road Network Separate Charge by 1 July 2027.

Separate charges are based on the principle of equality, where all rateable properties contribute the same amount regardless of the land value or capacity to pay. While simple and transparent, this approach is identified as not aligning with the principles of fairness and equity, does not account for equity or the varying financial circumstances of ratepayers.

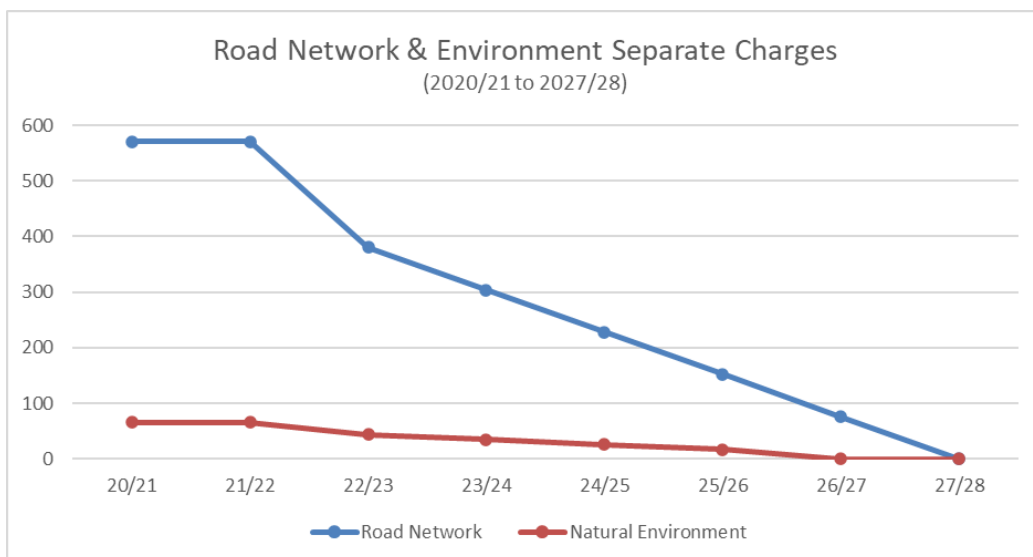
The phased removal of these charges supports a transition toward a more progressive and equitable rating structure by:

- Integrating funding into the general rate base;
- Aligning contributions with land value and capacity to pay;
- Improving transparency and consistency with the Rating Strategy; and
- Supporting long-term financial sustainability.

This transition is complemented by targeted adjustments to the minimum general rates and the rating structure, ensuring that the overall impact on ratepayers, particularly those with lower capacity to pay, is managed in a fair and equitable manner.

The 2026-27 separate charges reflect this strategy as follows;

- Road network separate charge reduced from \$152 to \$76.00 per assessment.
- Natural environment separate charge will be removed.



Following a comprehensive review of Disaster Management and Resilience programs and budget requirements, Council has determined that a dedicated Disaster Response Separate Charge remains appropriate. This decision identifies this charge as a necessary ongoing funding mechanism to support non-core but critical services.

The continuation of this charge reflects:

- Increasing frequency and severity of disaster events;
- The need for reliable, ring-fenced funding;
- Support for SES capability and infrastructure;

- Investment in mitigation and resilience initiatives; and
- Transparent allocation of funds to disaster-related activities.

The Disaster Response separate charge will continue and increase from \$60 to \$62 per assessment (3.3% increase), representing a modest adjustment in line with cost pressures and service delivery requirements.

There are no new separate charges proposed for 2026-27 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 \$76 per annum per rateable assessment throughout the region. This is a \$76.00 (50%) decrease on the charge levied in 2025-26 of \$152.

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. Accordingly, 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. In addition, Council will 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 \$62 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 2025-26 Budget on the 9 June 2025.

As part of the 2022–23 Budget, Council adopted a five-year approach to phase out separate charges, absorbing them into the general rates to better reflect equity principles.

The 2026/27 budget continues this approach, including:

- Continued reduction of the Road Network Separate Charge; and
- Full removal of the Natural Environment Separate Charge.

## **ENGAGEMENT AND CONSULTATION**

The Separate Charges identified reflect discussions had with Councilors during the 2026-27 series of Budget Workshops.

**BUDGET IMPLICATIONS**

Separate Charges outlined within the recommendation reflect the Separate Charge revenues represented within the 2026-27 Budget and Long-Term Financial Forecasts.

The total revenue budgeted for Separate Charges is \$2.622 million.

As separate charges are phased out, revenue requirements will be progressively redistributed within the general rate base in accordance with the Rating Strategy.

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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 2026-27 financial year.

**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**

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**5.7 WATER UTILITY CHARGES 2026-27**

**File No:** fa10590, FM12.5.1  
**Attachments:** Nil  
**Responsible Officer:** Sean D'Souza - Interim Manager Financial Services  
 Andrea Ellis - General Manager Corporate Services  
 Alastair Dawson - Interim 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 2026-27 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	\$ 836
25mm	\$ 1,306
32mm	\$ 2,139
40mm	\$ 3,343
50mm	\$ 5,223
65mm	\$ 8,827
80mm	\$13,371
100mm	\$20,892
150mm	\$47,007
200mm	\$83,568
Vacant Land	\$ 836

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.43/kl

**Capricorn Coast Water Supply Scheme – Residential Water Consumption Charges**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

- (b) The application of the above levied Capricorn Coast water supply charges aligns with the further detail provided in Council's adopted Revenue Statement 2026-27.

**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 Charge
20mm	\$ 836
25mm	\$ 1,306
32mm	\$ 2,139
40mm	\$ 3,343
50mm	\$ 5,223
65mm	\$ 8,827
75mm	\$ 12,203
80mm	\$ 13,371
100mm	\$ 20,892
150mm	\$ 47,007
200mm	\$ 83,568
Vacant Land	\$ 836

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.43/kl

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

- (d) The application of the above levied Caves and Marlborough water supply charges aligns with the further detail provided in Council's adopted Revenue Statement 2026-27.

**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 Charge
20mm	\$ 669
25mm	\$ 1,045
40mm	\$ 2,674
100mm	\$ 16,714
150mm	\$ 37,606
Vacant Land	\$ 669

**Nerimbera Water Supply Scheme – Non-Residential Water Consumption Charges**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.43/kl

**Nerimbera Water Supply Scheme – Residential Water Consumption Charges**

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

- (f) The application of the above levied Nerimbera water supply charges aligns with the further detail provided in Council's adopted Revenue Statement 2026-27.

### **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 Charge
20mm	\$ 502
Vacant Land	\$ 502

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

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
Single Tier	All consumption	\$3.43/kl

#### ***The Ogmore Water Supply Scheme – Residential Water Consumption Charges***

Billing Tier	Kilolitres (kl) Per Meter	Charge per Kilolitre
1 <sup>st</sup> Tier	up to 90kl per quarter	\$1.44/kl
2 <sup>nd</sup> Tier	>90kl per quarter	\$3.43/kl

- (h) The application of the above levied Ogmore water supply charges aligns with the further detail provided in Council's adopted Revenue Statement 2026-27.

## **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 water and sewer (wastewater) services are classified as a significant business activity under National Competition Policy, pricing incorporates full cost pricing principles, including tax equivalent regimes, return on investment, and competitive neutrality adjustments to ensure appropriate cost recovery and pricing transparency.

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 two-part tariff for the 2026-27 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 2026 a water supply charge will apply to all land in the Livingstone Shires declared 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 water access charge will apply to all properties within, and approved properties outside, the designated Water Supply Areas, as detailed in the applicable charge tables contained within the Revenue Statement. Access charges are levied per meter or per lot, as appropriate, for the period 1 July 2026 to 30 June 2027 and are generally issued on a half-yearly basis.

For unoccupied land that is capable of connection to Council’s water supply, the access charge will be equivalent to that applicable to a standard 20mm residential connection.

Water consumption charges will be applied to all properties within, and approved properties outside, the Water Supply Areas based on metered usage (per kilolitre), as detailed in the Revenue Statement. Consumption charges apply for the period 1 July 2026 to 30 June 2027 and are generally billed quarterly in arrears.

Council has undertaken a progressive review of its water pricing structure to ensure that revenue generated from water services achieves full cost recovery in aggregate across all schemes, in accordance with commercial pricing principles. Since 2019–20, Council has been transitioning toward a stronger user-pays pricing model, including the introduction of a two-tier residential consumption structure while retaining a single-tier consumption charge for non-residential users.

For 2026–27, this pricing approach continues (refer table on page 5 below), with:

- a two-tier residential consumption charge structure (introduced in 2024–25); and
- a single-tier non-residential consumption charge aligned to the residential second-tier rate.

The residential 1<sup>st</sup> tier consumption threshold remains unchanged at 90kL per quarter, which remains above the estimated average household consumption of approximately 75kL per quarter. This structure supports affordability for typical usage levels while promoting water conservation through higher charges at increased consumption levels.

In 2026–27, a residential property consuming 90kL per quarter will incur a charge of \$129.60, representing a \$3.60 increase from the 2025–26 charge of \$126.00.

Discounts will continue to apply to water access charges but do not apply to consumption charges, consistent with Council’s Revenue Policy and user-pays principles.

<i>Year of price path implementation</i>		<b>YR1</b>	<b>YR2</b>	<b>YR3</b>	<b>YR4</b>	<b>YR5</b>		
		<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
Residential	1st tier charge	\$0.91	\$0.89	\$0.91	\$1.01	\$1.33	\$1.40	\$1.44
	1st tier Quarter consumption threshold	75kL	60kL	45kL	30kL	90kL	90kL	90kL
	2nd tier charge	\$1.41	\$1.37	\$1.39	\$1.54	\$3.11	\$3.27	\$3.43
	2nd tier Quarter consumption threshold	150kL	135kL	120kL	105kL	>90kL	>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	\$3.43

Council has implemented the transition to service level-based pricing for access charges in 2026–27. 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 2026–27 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)

Service-level based pricing has been fully implemented in 2026-27 financial year. This approach aligns access charges to the level of service received, ensuring a clearer and more equitable pricing structure. As part of this reform, Council applies a reduced access charge of 20 percent for the potable water scheme in Nerimbera and a 40 percent for the non-potable water scheme in Ogmore, reflecting the lower level of service provided in these schemes.

### **PREVIOUS DECISIONS**

Previous Water Utility charges were adopted in conjunction with the 2025-26 Budget on the 9 June 2025. The Water Utility charges identified reflect discussions had with Councillors during the 2026-27 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 20 June 2017.

### **ENGAGEMENT AND CONSULTATION**

The water utility and consumption charges identified within this report are reflective of discussions had with Councillors during the 2026-27 series of Budget Workshops.

### **BUDGET IMPLICATIONS**

Water Utility Charges outlined within the recommendation reflect the Water Utility charge revenues represented within the 2026-27 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 2026-27 is \$29.575 million.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

The adoption of the Water Utility charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides the basis for the levying of Water Utility charges for the 2026-27 financial year.

### **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 an annual increase based on the current agreed methodology.

### **CORPORATE PLAN REFERENCE**

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**5.8 SEWERAGE CHARGES 2026-27**

<b>File No:</b>	<b>fA97944, fA88575</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

**SUMMARY**

*The purpose of this report is to seek Council's adoption of the Sewerage Utility Charges for the 2026-27 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:

<b>Declared Sewered Area</b>	<b>Amount of Charge</b>	<b>Amount of Vacant Land Charge</b>
Capricorn Coast	\$1,069	\$1,016
Great Keppel Island	\$1,069	\$1,016

- (b) The application of the above levied sewerage charges align with the further detail provided in Council's adopted Revenue Statement 2026-27.

**BACKGROUND**

Sewerage Utility Charges are set to recover the full cost associated with the provision of sewerage reticulation services provided by Council. These costs include operations, maintenance, asset renewal, depreciation, and financing costs.

Domestic sewerage charges are generally applied as a single flat charge per assessment, while non-residential (commercial) charges are levied based on usage intensity, typically calculated per pedestal or urinal, as detailed within this report and the Revenue Statement.

Council has undertaken a review of its sewerage business activities, which indicates that current revenue is slightly below the level required to meet full cost recovery under commercial pricing principles and National Competition Policy obligations. As a result, the sewerage scheme is currently operating at a slight under-recovery position.

To address this, future pricing adjustments may require increases above CPI to achieve full cost recovery, subject to ongoing monitoring of operating costs, capital investment requirements, and broader economic conditions.

Pricing structures are reviewed annually as part of the budget process, with consideration given to forecast expenditure, asset management requirements, and long-term financial sustainability.

**COMMENTARY**

For the financial period beginning 1 July 2026 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 2027 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 80m<sup>2</sup>.

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 6, 6A, or 6B (Other Rural or Beef Production A or B), 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	\$1,069	\$1,016
Great Keppel Island	\$1,069	\$1,016

#### PREVIOUS DECISIONS

Previous Sewerage charges were adopted in conjunction with the 2025-26 Budget on the 9 June 2025. The sewerage charges identified reflect discussions had with Councilors during the 2026-27 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.

**ENGAGEMENT AND CONSULTATION**

The sewerage charges identified within this report are reflective of discussions had with Councilors during the 2026-27 series of Budget Workshops.

**BUDGET IMPLICATIONS**

Sewerage Charges outlined within the recommendation reflect the related revenue represented within the 2026-27 Budget and Long-Term Financial Forecasts. The gross sewerage charge revenue estimated to be levied (excluding discounts & remissions) is \$16.48 million which includes a 1.5% growth of new properties within the scheme area.

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

The adoption of the Sewerage charges ensures Council's compliance with the requirements of the *Local Government Act 2009* and provides the basis for the levying of Sewerage charges for the 2026-27 financial year.

**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 to mitigate any unforeseen risks.

**CORPORATE PLAN REFERENCE**

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**5.9 WASTE MANAGEMENT UTILITY CHARGES 2026-27**

<b>File No:</b>	<b>fA97944, fA88575</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

**SUMMARY**

*This purpose of this report is to seek Council's adoption of the Waste Management charges for the 2026-27 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:

<b>Schedule of Waste Collection and Recycling Charges</b>	
<b>Service</b>	<b>Annual Charge</b>
<b>Domestic Services</b>	
Combined Waste and Recycling Collection	\$666
Additional Collection – Waste	\$510
Additional Collection – Recycling	\$161
Ogmore - Waste Collection	\$328
Great Keppel Island - Combined Waste and Recycling Collection	\$830
Great Keppel Island - Additional Collection - Waste	\$725
Great Keppel Island - Additional Collection - Recycling	\$306
Combined Waste and Recycling Collection (on Request)	\$800
<b>Waste Facility Charge</b>	
Residential Waste Facility Charge	\$50
<b>Commercial Services</b>	
Waste Collection	\$625
Additional Collection – Waste Other than Normal Collection Day	\$746
Recycling Collection	\$189
Additional Collection – Recycling Other than Normal Collection Day	\$240
Ogmore - Waste Collection	\$379
Great Keppel Island - Combined Waste and Recycling Collection	\$947
Great Keppel Island - Additional Collection – Waste	\$725

Great Keppel Island - Additional Collection – Recycling	\$306
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- (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 2026-27.
- (c) Eight (8) Waste Disposal Vouchers will be issued annually and distributed as outlined within the Waste Voucher Procedure (5.2) and the Revenue Statement 2026-27.

## 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

Waste and recycling collection services will be provided in accordance with the Management of Waste and Recycling Services Policy and its associated procedures.

### Application of Waste Collection and Recycling Charges

- a) Relevant charges will be applied regardless of whether a property is occupied or not.
- 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 80m<sup>2</sup> an additional domestic combined service must be provided.
- e) Where a collection service is provided to a residence on a property within Category 6, 6A or 6B (Other Rural or Beef Production A or B), 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 2025-26 Budget on the 9 June 2025.

**ENGAGEMENT AND CONSULTATION**

The Waste Management Utility Charges identified are reflective of discussions had with Councillors during the 2026-27 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.

**BUDGET IMPLICATIONS**

Council is expecting a lump sum payment increase of three (3%) to three and a half percent (3.5%) for 2026-27. Previously, Council received an upfront payment to cover four financial

years of the waste levy received in the financial year 2022-23 for the period 2022-23 to 2025-26. The waste levy payments received from the Department of the Environment, Tourism, Science and Innovation were to 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 2026-27 financial year.

Council values the annual payment received by the Queensland Government to ensure that the waste levy has no direct impact on households. Livingstone Shire Council 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 2026-27 Budget and Long-Term Financial Forecasts. The long-term financial forecast does not factor in 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 reviewed again in 2026.

The gross revenue budget (before discount or rebates) is \$11.456 million.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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 2026-27 financial year.

### **RISK ASSESSMENT**

The Revenue Statement, inclusive of the Waste Management Utility Charges has undergone external legal review by King and Company Solicitors in June 2019, and again in May 2025. These reviews are undertaken to mitigate any unforeseen risks with no material changes made. An internal review of the Waste Policy and all associated procedures was completed in May 2026 by Council officers, including the Policy and Planning Officer, to ensure consistency, appropriate application of utility charges, and alignment with the Revenue Statement.

Council receives 100% reimbursement of the State Government waste levy applied to household waste, which effectively mitigates any direct financial impact of the levy on residential properties.

### **CORPORATE PLAN REFERENCE**

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**5.10 LEVY AND PAYMENT 2026-27**

<b>File No:</b>	<b>fA97944, fA88575</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services Andrea Ellis - General Manager Corporate Services Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of the levy and payment periods for the 2026-27 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 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**

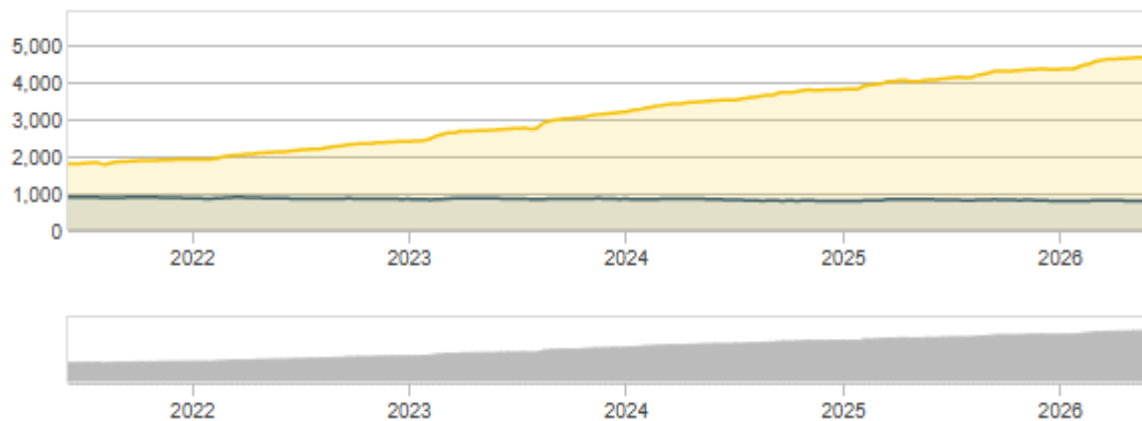
Rates and Utility Charges are issued on a half-yearly basis for the billing periods 1 July 2026 to 31 December 2027 (issued August) and 1 January 2027 to 30 June 2027 (issued February).

Water consumption charges are levied at quarterly intervals on a rolling basis. Where possible, water consumption notices are issued concurrently with the Rates and Utility Notices in an effort to assist ratepayers in aligning payment due dates and predictability.

This approach reduces the number of separate bulk notice issuances from six (6) to four (4) annually, resulting in efficiencies and reduced costs. Maintaining a proactive approach Council has also implemented systems that allow ratepayers to 'opt in' for electronic delivery of Rates and Utility Notices via email or BPAY View. Payment reminders are issued via email or SMS, complementing the official delivery method; either the default hard copy or the selected electronic option. Current update of electronic delivery for both rates and water notices is approximately 28% and growing as illustrated in the following graphs.

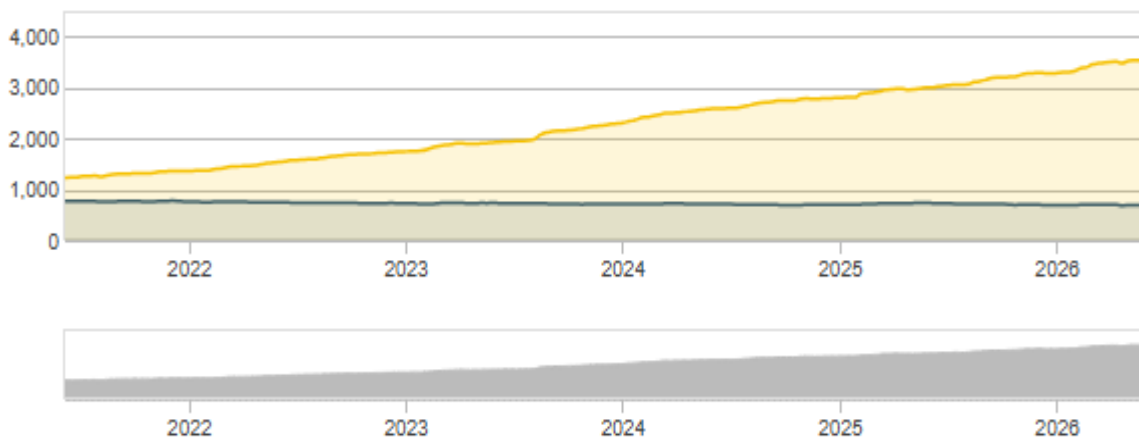
**Rates Notices Electronic Delivery**

2022 to 2026 (29.2%)



**Water Notices Electronic Delivery**

2022 to 2026 (27.9%)



Council has reviewed the payment terms, (when notices become due and payable) and has determined that the existing 30-day payment period will be retained. This approach preserves established administrative efficiencies, supports appropriate timeframes for processing supplementary levies, maintains predictability for ratepayers and enables effective debt recovery processes.

**PREVIOUS DECISIONS**

The levy and payment periods for the 2025-26 year were outlined within the Revenue Statement 2025-26 and adopted on the 9 June 2025, in conjunction with the 2025-26 Budget.

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

**ENGAGEMENT AND CONSULTATION**

The levy and payment periods identified are reflective of discussions had with Councillor’s during the 2026-27 series of Budget Workshops.

**BUDGET IMPLICATIONS**

Extending payment periods can adversely impact Council's financial position by delaying cash flow and reducing the effectiveness and timeliness of debt recovery actions.

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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

**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**

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**5.11 INTEREST 2026-27**

<b>File No:</b>	<b>fA97944, fA88578</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Responsible Officer:</b>	<b>Sean D'Souza - Interim Manager Financial Services</b> <b>Andrea Ellis - General Manager Corporate Services</b> <b>Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Priscilla Graham - Coordinator Revenue</b>

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**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 2026-27 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 ten (10) 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 ten (10) percent per annum compounded monthly. Interest will be calculated from the end of the relevant half-year period in which rates and charges become due and payable and charged at the conclusion of each month or at such other time as required for the issuing of statutory notices.

**COMMENTARY**

The *Local Government Regulation 2012* prescribes the maximum statutory rate of interest that may be applied to overdue rates and charges. From 1 July 2026, the Department of Local Government, Water and Volunteers has identified this maximum allowable interest rate to be 12.19 per cent (2025–26: 12.12 per cent)<sup>1</sup>. This is calculated as eight (8) per cent plus the bank bill yield rate published by the RBA in March 2026 (4.19 per cent).

Following consideration of current economic conditions, legislative settings, and Council's long-term financial sustainability, it is proposed that the interest rate applied to overdue rates and charges be increased from seven (7) per cent to ten (10) per cent per annum, compounded monthly, for the 2026–27 financial year. This follows a period of eight consecutive years in which the rate remained unchanged.

This adjustment:

- Supports **Sustainability** by ensuring that the cost of overdue debt is not borne disproportionately by compliant ratepayers;
- Promotes **Fairness & Equity** by encouraging the timely payment of rates and charges; and
- Maintains **Simplicity & Transparency** through a clear and consistent application of interest in line with legislative requirements.

This rate remains considerably below the maximum allowable rate of 12.19 per cent, demonstrating Council's continued commitment to a balanced and compassionate approach.

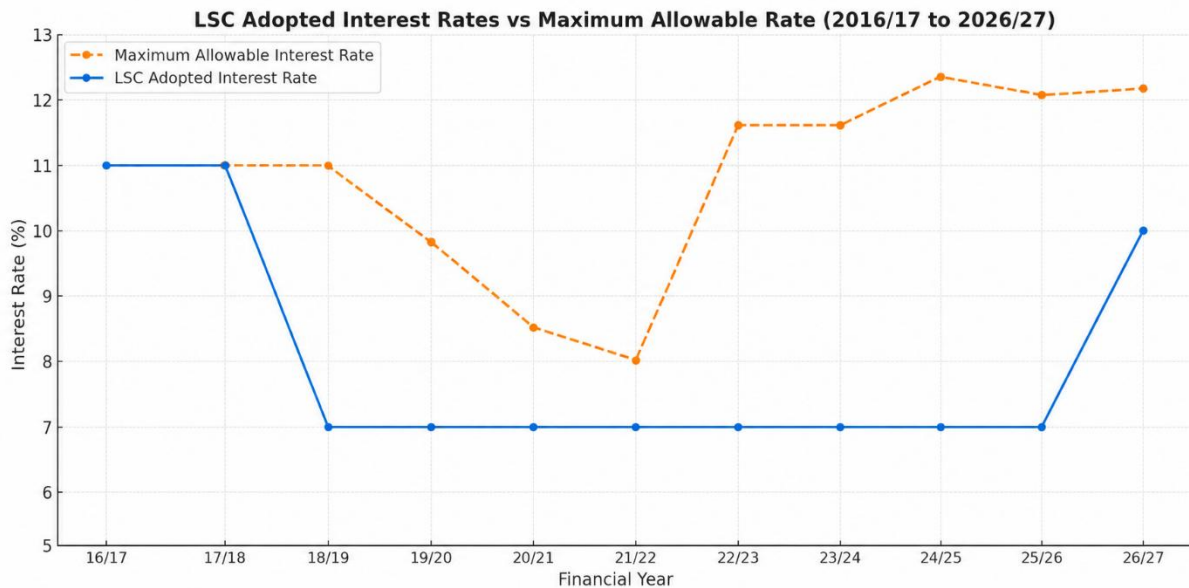
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<sup>1</sup> [Interest rate on overdue rates and charges | Local Government, Water and Volunteers: https://www.dlgwv.qld.gov.au/local-government/for-councils/finance/interest-rate-on-overdue-rates-and-charges.](https://www.dlgwv.qld.gov.au/local-government/for-councils/finance/interest-rate-on-overdue-rates-and-charges)

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For the 2026–27 financial year, interest will be applied at a rate of ten (10) per cent per annum, compounded monthly. Interest will be calculated from the end of the relevant half-year period in which rates and charges become due and payable and will continue to accrue at the end of each month until the outstanding balance is paid in full. This approach provides a clear and transparent framework for ratepayers, consistent with legislative requirements and Council’s Revenue Policy.

As illustrated, the proposed increase to ten (10) per cent in 2026–27 reduces the gap between Council’s adopted rate and the statutory maximum, better aligning with contemporary financial and legislative settings. This adjustment supports a sustainable revenue base whilst maintaining an equitable and transparent approach to the application of interest.



**PREVIOUS DECISIONS**

The previous rate of interest applied seven (7) per cent to arrears was adopted within the Revenue Statement 2025-26 in conjunction with the 2025-26 Budget. Council has maintained this rate for eight consecutive years.

The application of the interest for the 2026-27 year and the new increased rate of ten (10) per cent is reflective of discussions had with Councillors during the 2026-27 series of Budget Workshops.

**ENGAGEMENT AND CONSULTATION**

The application of the interest and the rate of ten (10) percent is reflective of discussions had with Councillors during the 2026-27 series of Budget Workshops.

**BUDGET IMPLICATIONS**

The application of the interest on arrears, as outlined within the recommendation, is reflected within the 2026-27 Budget and Long-Term Financial Forecasts.

The estimated interest from overdue rates and charges is \$0.235 million.

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

Section 133 of the *Local Government Regulation 2012* identifies the maximum statutory interest rate in which a Local Government can charge.

Adoption of the interest rate applicable for overdue rates and charges ensures compliance with the requirements of the *Local Government Regulation 2012*.

**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 and debt recovery procedure in place to ensure a measured and consistent approach to debt recovery.

**CORPORATE PLAN REFERENCE**

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**5.12 DISCOUNT 2026-27**

**File No:** fA97944, fA88575  
**Attachments:** Nil  
**Responsible Officer:** Nicole Carr - Executive Support Officer  
Sean D'Souza - Interim Manager Financial Services  
Andrea Ellis - General Manager Corporate Services  
Alastair Dawson - Interim Chief Executive Officer  
**Author:** Priscilla Graham - Coordinator Revenue

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**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 2026-27 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, 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
  - Muskens 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 2025-26 in conjunction with the 2025-26 Budget. The discount identified reflects discussions had with Councilors during the 2026-27 series of Budget Workshops.

**ENGAGEMENT AND CONSULTATION**

Council officers in consultation with Council's General Manager of Corporate Services and Councillors have reviewed the applicable rate of discount for on-time payment.

**BUDGET IMPLICATIONS**

The 2026-27 Budget estimates approximately 90% of ratepayers take advantage of the ten (10) percent prompt payment discount.

The estimated value of discount in 2026-27 is \$9.056 million.

**LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

The adoption of the discount ensures Council's compliance with the requirements of the *Local Government Regulation 2012*.

**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**

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**5.13 RATES REBATES AND REMISSIONS POLICY 2026-27****File No:** fA97944, fA88575**Attachments:** 1. 13.1 Rates Rebates and Remissions Policy (PDF Clean) (A2394974)[↓](#)**Responsible Officer:** Nicole Carr - Executive Support Officer  
Sean D'Souza - Interim Manager Financial Services  
Andrea Ellis - General Manager Corporate Services  
Alastair Dawson - Interim Chief Executive Officer**Author:** Priscilla Graham - Coordinator Revenue

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**SUMMARY**

*This purpose of this report is to seek Council's adoption of the Rates Rebates and Remissions Policy for the 2026-27 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 grant to eligible pensioner ratepayers under Council's Rates Rebates and Remissions Policy (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 process. The Policy may be reviewed at any time during the financial year upon resolution of Council. The current policy is consistent with previous years.

Council provides various levels of remissions across a range of ratepayer categories, as outlined below.

### **Approved Government Pensioners**

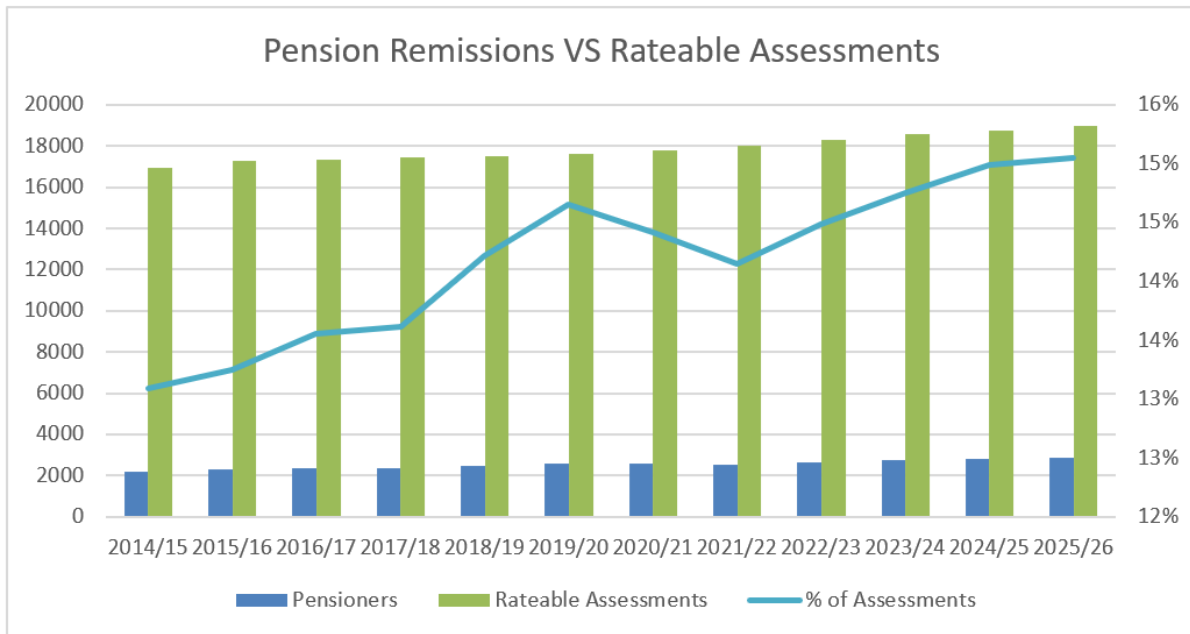
The pensioner remission is intended to support eligible pensioners by assisting them to remain independent and continue living in their own homes where possible.

Eligible pensioners receive a remission of 20% (to a maximum of \$300) on all rates levied in respect of the property that they both own and occupy. This is in addition to the Queensland State Government Pension Rebate of 20% of gross rates and charges (up to a maximum of \$200).

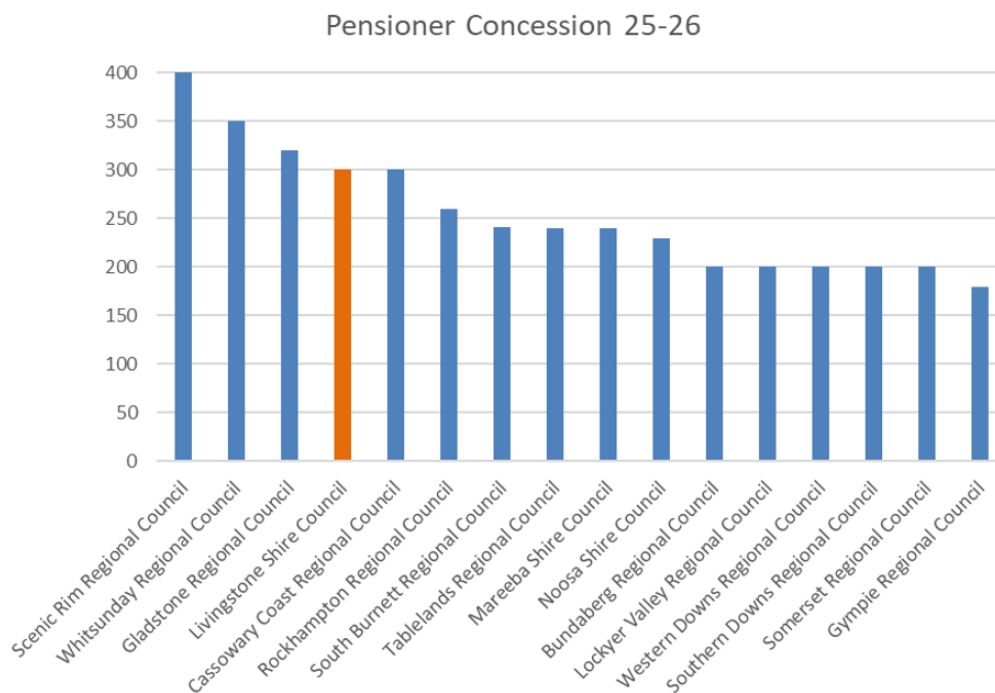
The total estimated cost of providing the Council's pensioner remission is \$0.940 million, based on approximately 2,860 eligible pensioners.

Livingstone Shire continues to experience growth in both the number of properties and the number of eligible pensioners. Over the past ten years, the number of pensioners has increased by 10%. Over the last five years, the average annual increase has been 1.25%, compared to an average of 0.8% in the preceding five-year period.

The number of Pensioners within the shire, along with property growth is illustrated below.



The following graph provides a comparison of Council's pensioner remission to a selection of other Local Governments based on the 2025-26 remissions provided. Livingstone Shire Council's remission offered ranks an equal 4<sup>th</sup> highest out of the 16 Councils sampled.



**Not-For-Profit/Charitable Organisations**

Council grants varying levels of concessions to charitable and other not-for-profit organisations. These include charitable community groups, 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 provided to the Not-For-Profit/Charitable Organisations for the 2026-27 financial year is an estimated \$0.140 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 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 9 June 2025 in conjunction with the 2025-26 Budget. The remissions identified reflect discussions had with Councillors during the 2026-27 series of Budget Workshops.

### **BUDGET IMPLICATIONS**

Remissions provided under the Rates Rebates and Remissions Policy are in accordance with the remissions allocated within the 2026-27 Budget.

In total, approximately \$1.08 million is provided in rating rebates and remissions for the 2026-27 budget.

### **ENGAGEMENT AND CONSULTATION**

The Rates Rebates and Remissions Policy has been reviewed by Council officers in consultation with the General Manager Corporate Services and Councillors. In accordance with discussions had during the 2026-27 series of Budget Workshops.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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.

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 to assess requests for rates and utility charges remissions.

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**RISK ASSESSMENT**

Risk is mitigated by the application of strict eligibility criteria to ensure the appropriate target groups meet criteria.

**CORPORATE PLAN REFERENCE**

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## **5.13 - RATES REBATES AND REMISSIONS POLICY 2026-27**

### **Rates Rebates and Remissions Policy (PDF Clean) (A2394974)**

**Meeting Date: 23 June 2026**

**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.

### 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, YEPPOON

#### 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%

- 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%

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 (v13.0)'.

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
13.0	09/06/2025	Amended Policy Adopted
13.1	Draft	

**ALASTAIR DAWSON**  
**INTERIM CHIEF EXECUTIVE OFFICER**

Rates Rebates and Remissions Policy

Adopted/Approved: Draft  
 Version: 13.1

Portfolio: Corporate Services  
 Business Unit: Financial Services

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**5.14 2025-26 STATEMENT OF ESTIMATED FINANCIAL POSITION**

<b>File No:</b>	<b>FM12.5.2</b>
<b>Attachments:</b>	<ol style="list-style-type: none"><li><b>1. 2026-26 Revised Budget 2 (26BR2) - Budget and Long Term Financial Statement</b><a href="#">↓</a></li><li><b>2. 2026-26 Revised Budget 2 (26BR2) - Long Term Sustainability Statement</b><a href="#">↓</a></li><li><b>3. 2025-26 Budget Review 2 (26BR2) - Total value in the change in rates and charges levied</b><a href="#">↓</a></li><li><b>4. 2025-26 Budget Review 2 (26BR2) - Estimated Activity Statement for Significant and Other Business Activities</b><a href="#">↓</a></li></ol>
<b>Responsible Officer:</b>	<b>Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Andrea Ellis - General Manager Corporate Services</b>

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of the Statement of Estimated Financial Position as of 30 June 2026 for Council's adoption in accordance with Section 205 of the Local Government Regulation 2012. This is presented as a revised budget (26BR2) recognising changes to the financial position since the adoption of the revised budget one (26BR1).*

**OFFICER'S RECOMMENDATION**

THAT Council resolve to:

- adopt, pursuant to section 205 of the *Local Government Regulation 2012*, the 2025–26 Revised Budget 2, prepared in accordance with the requirements of sections 169 and 170 of the *Local Government Regulation 2012*, as the Statement of Estimated Financial Position for the financial year ending 30 June 2027, as contained within the document titled 2025–26 Budget Review 2 - Budget Long-Term Financial Forecast (Attachment One); and
- Note that the 2025-26 Budget Review 2 (26BR2) incorporates the estimated financial operations and financial position of Council to 30 June 2026 and includes the following statements and measures:
  - Statement of Financial Position (Attachment One);
  - Statement of Cash Flows (Attachment One);
  - Statement of Income and Expenditure (Attachment One);
  - Statement of Changes in Equity (Attachment One);
  - Long-Term Financial Forecast (Attachment One);
  - Relevant Measures of Financial Sustainability (Attachment Two);
  - Total Value of change in the rates and charges expressed as a percentage (Attachment Three); and
  - Revised estimated business activity costs for the period ending 30 June 2026 (Attachment Four).

## 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 2026, the original budget as adopted by Council on 9 June 2025 and the approved changes for the revised budget adopted by Council on 16 December 2025.

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 2025-26 General Purpose Financial Statements.

Key financial results are summarised below:

Key Financial Results	2025-26 Original Budget (\$000's)	2025-26 Estimated Result (\$000's)	Variance (\$000's)	Variance (%)
Operating Revenue	\$122,896	\$126,523	+\$3,627	+3.0%
Operating Expenditure	\$123,045	\$123,240	+\$195	0.2%
Operating Surplus/(Deficit)	(\$148)	\$3,283	+\$3,432	
Closing Cash and Cash Equivalents	\$106,680	\$158,492	+\$51,812	48.6%
Total Borrowings	\$35,795	\$35,795	\$0	
Capital Expenditure	\$89,662	\$71,774	-\$17,888	-19.9%

## 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.

## ENGAGEMENT AND CONSULTATION

Internal engagement and consultation were undertaken to prepare end of year estimates.

## BUDGET IMPLICATIONS

The attached outlines the estimated financial position of Council as of 30 June 2026 in comparison to the 2025-26 Original and Revised Budget (26RB1). This estimated position is

subject to change following the completion and external audit of Council's 2025-26 General Purpose Financial Statements. The estimated results are not considered a formal budget review.

### **LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS**

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*.

There are no foreseen legal implications associated with the adoption of the attached 2025-26 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**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

## **5.14 - 2025-26 STATEMENT OF ESTIMATED FINANCIAL POSITION**

### **2026-26 Revised Budget 2 (26BR2) - Budget and Long Term Financial Statement**

**Meeting Date: 23 June 2026**

**Attachment No: 1**

STATEMENT OF FINANCIAL POSITION																		
2025-26 REVISED BUDGET 2 (26BR2) AND LONG TERM FINANCIAL FORECAST																		
	Audited Results	Original Budget	Approved Changes	Revised Budget	Proposed Changes	Proposed Budget	Variance from Original Budget			Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2024-25	2025-26	26BR1	2025-26	2025-26	2025-26	2025-26	%	Note	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>																		
<b>Current Assets</b>																		
Externally Restricted Cash	62,136	28,503	(2,273)	26,230	25,557	51,787	23,284	81.7%		40,917	27,680	20,584	29,525	20,566	21,060	21,246	24,089	17,107
Unrestricted Cash	115,236	78,178	34,936	113,113	(6,408)	106,705	28,527	36.5%		89,955	67,550	50,004	34,410	31,124	33,085	40,837	49,328	53,985
Cash and Cash equivalents	177,372	106,680	32,663	139,343	19,149	158,492	51,812	48.6%	(a)	130,873	95,230	70,588	63,935	51,690	54,145	62,083	73,417	71,092
Receivables	7,581	9,751	81	9,832	(0)	9,832	81	0.8%		11,133	11,002	11,244	11,544	12,109	12,655	13,303	13,940	14,604
Inventories	2,894	7,522	(1,489)	6,034	(1,560)	4,474	(3,049)	-40.5%	(b)	5,334	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
Contract Assets	4,936	0	(0)	-	-	-	(0)	-100.0%		-	-	-	-	-	-	-	-	-
Other assets	5,199	3,620	1,579	5,199	-	5,199	1,579	43.6%	(c)	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199
<b>Total current assets</b>	<b>197,982</b>	<b>127,574</b>	<b>32,834</b>	<b>160,408</b>	<b>17,589</b>	<b>177,997</b>	<b>50,423</b>	<b>39.5%</b>		<b>152,539</b>	<b>112,477</b>	<b>88,078</b>	<b>81,725</b>	<b>70,044</b>	<b>73,046</b>	<b>81,631</b>	<b>93,603</b>	<b>91,942</b>
<b>Non-current assets</b>																		
Inventories	1,093	2,764	(1,671)	1,093	77	1,170	(1,594)	-57.7%	(b)	1,170	-	-	-	-	-	-	-	-
Property, plant & equipment	1,378,434	1,429,729	45,792	1,475,521	(12,160)	1,463,361	33,632	2.4%	(d)	1,505,507	1,573,053	1,638,406	1,765,013	1,871,461	1,911,357	1,918,251	1,951,679	2,029,176
Right-of-Use Asset	-	-	-	-	-	-	-	0.0%	(e)	435	-	-	-	-	-	-	-	-
Intangible Assets	66	-	-	-	111	111	111	0.0%	(f)	670	1,635	1,635	7,260	7,260	7,260	7,260	7,260	7,260
<b>Total non-current assets</b>	<b>1,379,593</b>	<b>1,432,493</b>	<b>44,121</b>	<b>1,476,615</b>	<b>(11,972)</b>	<b>1,464,642</b>	<b>32,149</b>	<b>2.2%</b>		<b>1,507,782</b>	<b>1,574,688</b>	<b>1,640,041</b>	<b>1,772,273</b>	<b>1,878,721</b>	<b>1,918,617</b>	<b>1,925,511</b>	<b>1,958,939</b>	<b>2,036,436</b>
<b>TOTAL ASSETS</b>	<b>1,577,575</b>	<b>1,560,067</b>	<b>76,955</b>	<b>1,637,022</b>	<b>5,617</b>	<b>1,642,639</b>	<b>82,572</b>	<b>5.3%</b>		<b>1,660,321</b>	<b>1,687,165</b>	<b>1,728,119</b>	<b>1,853,998</b>	<b>1,948,765</b>	<b>1,991,663</b>	<b>2,007,142</b>	<b>2,052,542</b>	<b>2,128,378</b>
<b>LIABILITIES</b>																		
<b>Current liabilities</b>																		
Payables	19,211	6,033	179	6,212	12,999	19,211	13,178	218.4%	(g)	6,748	6,435	6,306	6,394	6,753	7,004	7,333	7,656	7,991
Contract Liabilities	19,938	-	5,000	5,000	1,585	6,585	6,585	0.0%	(h)	9,000	5,200	-	-	-	-	-	-	-
Borrowings	6,570	6,848	0	6,848	(16)	6,833	(15)	-0.2%		7,650	7,604	6,323	2,428	3,433	3,906	4,123	4,352	4,581
Provisions	8,348	7,465	-	7,465	883	8,348	883	11.8%	(i)	7,465	11,888	11,691	7,328	7,186	7,092	7,000	6,910	6,823
Other liabilities	1,390	1,436	-	1,436	3	1,439	3	0.0%		188	188	188	188	188	188	188	188	188
<b>Total current liabilities</b>	<b>55,457</b>	<b>21,783</b>	<b>5,179</b>	<b>26,962</b>	<b>15,454</b>	<b>42,416</b>	<b>20,634</b>	<b>94.7%</b>		<b>31,051</b>	<b>31,315</b>	<b>24,508</b>	<b>16,338</b>	<b>17,560</b>	<b>18,189</b>	<b>18,644</b>	<b>19,106</b>	<b>19,583</b>
<b>Non-current liabilities</b>																		
Trade and other payables	-	-	-	-	-	-	-	0.0%		-	0	-	-	-	-	-	-	-
Contract Liabilities	8,000	-	14,426	14,426	(226)	14,200	14,200	0.0%	(h)	5,200	0	0	0	0	0	0	0	0
Unearned Revenue	-	-	3	3	(3)	-	-	0.0%		-	-	-	-	-	-	-	-	-
Borrowings	35,795	29,017	(2)	29,016	(53)	28,962	(55)	-0.2%		21,728	14,124	25,184	57,647	87,142	93,169	89,046	84,694	80,113
Provisions	12,743	12,685	1,113	13,798	(1,413)	12,386	(300)	-2.4%	(i)	14,256	10,816	7,462	8,365	9,306	10,240	11,167	12,087	13,001
Other liabilities	1,251	48	1	49	(49)	-	(48)	-100.0%		-	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>57,789</b>	<b>41,751</b>	<b>15,541</b>	<b>57,292</b>	<b>(1,744)</b>	<b>55,548</b>	<b>13,797</b>	<b>33.0%</b>		<b>41,184</b>	<b>24,940</b>	<b>32,646</b>	<b>66,012</b>	<b>96,448</b>	<b>103,409</b>	<b>100,213</b>	<b>96,782</b>	<b>93,115</b>
<b>TOTAL LIABILITIES</b>	<b>113,246</b>	<b>63,534</b>	<b>20,720</b>	<b>84,254</b>	<b>13,710</b>	<b>97,964</b>	<b>34,430</b>	<b>54.2%</b>		<b>72,235</b>	<b>56,255</b>	<b>57,155</b>	<b>82,350</b>	<b>114,008</b>	<b>121,598</b>	<b>118,857</b>	<b>115,888</b>	<b>112,698</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,464,329</b>	<b>1,496,534</b>	<b>56,235</b>	<b>1,552,769</b>	<b>(8,093)</b>	<b>1,544,675</b>	<b>48,142</b>	<b>3.2%</b>		<b>1,588,086</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,065</b>	<b>1,888,285</b>	<b>1,936,654</b>	<b>2,015,680</b>
<b>COMMUNITY EQUITY</b>																		
Asset revaluation surplus	367,830	329,149	76,745	405,894	(4,042)	401,852	72,703	22.1%	(j)	406,441	411,421	411,421	488,258	500,522	500,522	500,522	537,934	604,727
Retained surplus	1,096,499	1,167,385	(20,510)	1,146,875	(4,052)	1,142,823	(24,562)	-2.1%	(k)	1,181,644	1,219,489	1,259,543	1,283,390	1,334,235	1,369,542	1,387,763	1,398,719	1,410,953
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,464,329</b>	<b>1,496,534</b>	<b>56,235</b>	<b>1,552,769</b>	<b>(8,094)</b>	<b>1,544,675</b>	<b>48,142</b>	<b>3.2%</b>		<b>1,588,086</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,065</b>	<b>1,888,285</b>	<b>1,936,654</b>	<b>2,015,680</b>

(a)	<b>CASH AND CASH EQUIVALENTS:</b> Please refer to the Statement of Cash Flows for a detailed breakdown of projected cash movements for the 2025–26 financial year.
(b)	<b>INVENTORIES:</b> Inventory includes stores materials, quarry and road construction materials, as well as land held for development and sale. Land held for sale is classified as both a current and non-current asset to reflect the intention to develop and sell over the forecast period. The movement reflects the changes associated with Stage 4 of the Gateway Business and Industry Park scheduled for completion in the 2026–27 financial year, with Stage 5 expected to be finalised in 2027–28. The timing of land inventory sales is aligned with projected contract schedules.
(c)	<b>OTHER ASSETS:</b> The forecast balance reflects the difference between the estimated and actual closing balances reported in the Statement of Financial Position as at 30 June 2025 approved in budget review 1 with no further changes identified in the estimated position at 30 June 2026. Other assets include GST recoverable, prepayments, and water charges not yet levied, all of which is expected to be received in the next financial year. The forecast assumes these asset levels will remain consistent throughout the period.
(d)	<b>PROPERTY, PLANT &amp; EQUIPMENT:</b> The movement reflects the estimated capitalisation of prior-year works in progress, asset revaluations, and adjustments for the revised completion schedule. Please refer to the Statement of Cash Flows for a detailed breakdown of projected cash outflows for the capital works program.
(e)	<b>RIGHT-OF-USE ASSET:</b> Council anticipates entering into a new lease arrangement for a Council facility for a two-year term. The forecast period includes the accounting treatment for recognizing a right-of-use asset in accordance with applicable standards.
(f)	<b>INTANGIBLE ASSET:</b> The forecast period accounts for Council's access to its allocated water resources from Rookwood Weir.
(g)	<b>PAYABLES:</b> Payable include amounts owing at 30 June for creditors and accruals prepaid rates and other employee entitlements. The forecast assumes these liabilities will remain consistent with prior years.
(h)	<b>CONTRACT LIABILITIES:</b> Contract liabilities reflect grant funding received but not yet recognised as revenue until the associated expenditure of capital works are completed. Council received significant grant payments prior to 30 June 2026 for multi-year projects which is represented by an allocation between current and non-current liabilities.
(i)	<b>PROVISIONS:</b> Provisions include employee leave entitlements, quarry restoration, and a future obligation for the Yeppoon landfill restoration. Over the forecast period, provisions are expected to unwind as Council undertakes restoration work on the existing landfill site.
(j)	<b>ASSET REVALUATION SURPLUS:</b> The net movement reflects the indicative results of the comprehensive revaluation of land and the road and drainage asset classes during the current financial year.
(k)	<b>RETAINED SURPLUS:</b> Please refer to the Statement of Income and Expenditure for a detailed breakdown of projected movements in retained surplus during the 2025–26 financial year.

STATEMENT OF CASH FLOWS 2025-26 REVISED BUDGET 2 (26BR2) AND LONG TERM FINANCIAL FORECAST																		
	Audited Results	Original Budget	Approved Changes	Revised Budget	Proposed Changes	Proposed Budget	Variance from Original Budget			Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2024-25	2025-26	26BR1	2025-26		2025-26		%	Note	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows from Operating Activities</b>																		
Receipts from customers	104,989	110,750	(1,456)	109,294	(445)	108,849	(1,901)	-1.7%	(a)	132,892	135,613	128,832	132,226	138,631	145,512	152,661	160,214	168,043
Payments to suppliers and employees	(81,166)	(92,600)	(14,123)	(106,722)	3,785	(102,937)	(10,337)	11.2%	(b)	(125,418)	(106,889)	(107,575)	(109,129)	(109,789)	(113,975)	(118,540)	(123,356)	(128,330)
	23,823	18,150	(15,578)	2,572	3,340	5,912	(12,238)	-67.4%		7,474	28,724	21,257	23,097	28,842	31,536	34,121	36,858	39,713
<b>Receipts</b>																		
Interest received	7,149	4,258	275	4,534	2,518	7,052	2,794	65.6%	(c)	5,925	5,616	4,498	3,643	3,734	3,129	3,186	3,542	3,998
Non-capital grants and contributions	9,281	7,406	638	8,044	159	8,203	798	10.8%	(d)	7,264	7,505	7,690	7,884	8,081	8,286	8,489	8,704	8,922
Other	6,765	-	-	-	12,416	12,416	12,416	0.0%	(e)	-	-	-	-	-	-	-	-	-
<b>Payments</b>																		
Borrowing costs	(2,434)	(1,921)	0	(1,920)	0	(1,920)	1	0.0%		(1,570)	(1,207)	(1,091)	(2,043)	(3,934)	(5,460)	(5,704)	(5,487)	(5,258)
<b>Cash inflow from Operating Activities</b>	<b>44,584</b>	<b>27,894</b>	<b>(14,665)</b>	<b>13,229</b>	<b>18,434</b>	<b>31,663</b>	<b>3,769</b>	<b>13.5%</b>		<b>19,093</b>	<b>40,638</b>	<b>32,353</b>	<b>32,580</b>	<b>36,724</b>	<b>37,491</b>	<b>40,093</b>	<b>43,617</b>	<b>47,375</b>
<b>Cash flows from Investing Activities</b>																		
<b>Receipts</b>																		
Proceeds from the sale of property, plant and equipment	559	-	-	-	-	-	-	0.0%		9,000	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	51,936	38,565	(3,435)	35,130	(9,038)	26,092	(12,473)	-32.3%	(f)	25,294	29,380	34,407	25,718	25,154	21,718	10,700	9,900	9,900
<b>Payments</b>																		
Payments for financial assets	(2,500)	-	-	-	-	-	-	0.0%		-	-	-	-	-	-	-	-	-
Payments for property, plant and equipment	(36,389)	(84,448)	5,713	(78,735)	8,600	(70,135)	14,313	-16.9%	(g)	(71,799)	(97,046)	(101,181)	(87,894)	(104,624)	(63,254)	(38,949)	(38,060)	(55,248)
Payments for intangible assets	-	-	-	-	-	-	-	0.0%		(670)	(965)	-	(5,625)	-	-	-	-	-
Other cash flows from investing activities	-	(1,153)	-	(1,153)	1,153	-	1,153	-100.0%		(1,251)	-	-	-	-	-	-	-	-
<b>Cash outflow from Investing Activities</b>	<b>13,606</b>	<b>(47,036)</b>	<b>5,713</b>	<b>(44,757)</b>	<b>714</b>	<b>(44,043)</b>	<b>2,993</b>	<b>-6.4%</b>		<b>(39,426)</b>	<b>(68,631)</b>	<b>(66,774)</b>	<b>(67,801)</b>	<b>(79,470)</b>	<b>(41,536)</b>	<b>(28,249)</b>	<b>(28,160)</b>	<b>(45,348)</b>
<b>Cash flows from Financing Activities</b>																		
<b>Receipts</b>																		
Proceeds from borrowings	-	-	-	-	-	-	-	0.0%		-	-	17,500	35,125	33,150	10,000	-	-	-
<b>Payments</b>																		
Repayment of borrowings	(6,171)	(6,501)	-	(6,501)	0	(6,501)	0	0.0%		(6,852)	(7,215)	(7,721)	(6,558)	(2,649)	(3,500)	(3,906)	(4,123)	(4,352)
Repayment of leases	-	-	-	-	-	-	-	0.0%		(435)	(435)	-	-	-	-	-	-	-
<b>Cash outflow from Financing Activities</b>	<b>(6,171)</b>	<b>(6,501)</b>	<b>-</b>	<b>(6,501)</b>	<b>0</b>	<b>(6,501)</b>	<b>0</b>	<b>0.0%</b>		<b>(7,287)</b>	<b>(7,650)</b>	<b>9,779</b>	<b>28,567</b>	<b>30,501</b>	<b>6,500</b>	<b>(3,906)</b>	<b>(4,123)</b>	<b>(4,352)</b>
<b>Net increase/(decrease) in Cash Held</b>	<b>52,019</b>	<b>(25,643)</b>	<b>(8,951)</b>	<b>(38,029)</b>	<b>19,148</b>	<b>(18,880)</b>	<b>6,762</b>	<b>-26.4%</b>		<b>(27,619)</b>	<b>(35,643)</b>	<b>(24,642)</b>	<b>(6,653)</b>	<b>(12,245)</b>	<b>2,455</b>	<b>7,938</b>	<b>11,334</b>	<b>(2,325)</b>
<b>Cash at the beginning of the financial year</b>	<b>125,353</b>	<b>132,323</b>	<b>45,049</b>	<b>177,372</b>	<b>-</b>	<b>177,372</b>	<b>45,049</b>	<b>34.0%</b>		<b>158,492</b>	<b>130,872</b>	<b>95,230</b>	<b>70,587</b>	<b>63,935</b>	<b>51,689</b>	<b>54,145</b>	<b>62,082</b>	<b>73,416</b>
<b>Cash at the end of the financial year</b>	<b>177,372</b>	<b>106,680</b>	<b>36,098</b>	<b>139,343</b>	<b>19,148</b>	<b>158,492</b>	<b>51,811</b>	<b>48.6%</b>		<b>130,872</b>	<b>95,230</b>	<b>70,587</b>	<b>63,935</b>	<b>51,689</b>	<b>54,145</b>	<b>62,082</b>	<b>73,416</b>	<b>71,092</b>
(a)	<b>RECEIPTS FROM CUSTOMERS:</b> The reduction in customer receipts reflects the additional operating revenue expected, offset by higher-than-forecast prepayments received in the prior financial year. As a result, current cash receipts appear lower despite increased revenue projections.																	
(b)	<b>PAYMENTS TO SUPPLIERS AND EMPLOYEES:</b> The increase in payments to suppliers and employees reflects additional operating expenditure, including development costs for land projects and higher-than-forecast accruals recognised in the prior financial year. Consequently, current cash outflows are projected to be significantly higher than expected. The forecast period also incorporates cash outflows required for restoration works at the Yeppoon landfill and land development activities over the 10-year horizon.																	
(c)	<b>INTEREST RECEIVED:</b> Interest earnings exceeded expectations due to higher-than-forecast cash balances during the first half of the year.																	
(d)	<b>NON-CAPITAL GRANTS AND CONTRIBUTIONS:</b> Reflects the cashflow of the additional operating grants expected to be received in the current financial year as noted in the Statement of Income and Expenditure.																	
(e)	<b>OTHER:</b> The forecast period includes the sale of material, Council property, plant, and equipment, along with the associated cash proceeds.																	
(f)	<b>GRANTS, SUBSIDIES, CONTRIBUTIONS AND DONATIONS:</b> Cash receipts from capital grants, subsidies, contributions, and donations reflect the timing of grant funding cash flows and movements in contract assets and liabilities. The forecast period includes only confirmed funding streams associated with capital projects already incorporated into the 10-year capital works program.																	
(g)	<b>PAYMENTS FOR PROPERTY, PLANT AND EQUIPMENT:</b> The capital program reflects an overall decrease from the original budget. This movement comprises \$18.6 million deferred to future years, a cashflow adjustment of minus \$13.1 million to align with the approved Project Life budget, \$7.1 million carried forward from unspent prior-year budget, a net budget increase of \$5.0 million, and \$1.8 million brought forward from future years into 2025-26.																	

STATEMENT OF CHANGES IN EQUITY 2025-26 REVISED BUDGET 2 (26BR2) AND LONG TERM FINANCIAL FORECAST																		
	Audited Results 2024-25	Original Budget 2025-26	Approved Changes 26BR1	Revised Budget (26BR1) 2025-26	Proposed Changes	Proposed Budget (26BR2) 2025-26	Variance from Original Budget			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	%	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Retained Surplus</b>																		
Opening balance	1,055,612	1,109,096	(12,597)	1,096,499	-	1,096,499	(12,597)	-1.1%	(a)	1,142,823	1,181,644	1,219,489	1,259,543	1,283,390	1,334,235	1,369,542	1,387,762	1,398,719
Net Result	40,887	58,289	(7,912)	50,376	(4,052)	46,324	(11,965)	-20.5%	(b)	38,821	37,845	40,054	23,847	50,845	35,307	18,220	10,957	12,234
<b>Closing Balance</b>	<b>1,096,499</b>	<b>1,167,385</b>	<b>(20,510)</b>	<b>1,146,875</b>	<b>(4,052)</b>	<b>1,142,823</b>	<b>(24,562)</b>	<b>-2.1%</b>		<b>1,181,644</b>	<b>1,219,489</b>	<b>1,259,543</b>	<b>1,283,390</b>	<b>1,334,235</b>	<b>1,369,542</b>	<b>1,387,762</b>	<b>1,398,719</b>	<b>1,410,953</b>
<b>Asset Revaluation Surplus</b>																		
Opening balance	271,505	294,786	73,044	367,830	-	367,830	73,044	24.8%	(a)	401,852	406,441	411,421	411,421	488,258	500,522	500,522	500,522	537,934
Change in asset revaluation surplus	96,247	34,363	3,701	38,064	(4,042)	34,022	(341)	-1.0%	(c)	4,589	4,980	-	76,837	12,265	-	-	37,412	66,793
Change in value of future rehabilitation c	78	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
<b>Closing Balance</b>	<b>367,830</b>	<b>329,149</b>	<b>76,745</b>	<b>405,894</b>	<b>(4,042)</b>	<b>401,852</b>	<b>72,703</b>	<b>22.1%</b>		<b>406,441</b>	<b>411,421</b>	<b>411,421</b>	<b>488,258</b>	<b>500,522</b>	<b>500,522</b>	<b>500,522</b>	<b>537,934</b>	<b>604,727</b>
<b>Total Community Equity</b>	<b>1,464,329</b>	<b>1,496,534</b>	<b>56,235</b>	<b>1,552,769</b>	<b>(8,094)</b>	<b>1,544,675</b>	<b>48,141</b>	<b>3.2%</b>		<b>1,588,085</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,064</b>	<b>1,888,285</b>	<b>1,936,653</b>	<b>2,015,680</b>

(a) **OPENING BALANCE:** The opening balance is based on the closing balance reported in the 2024-25 Financial Statements

(b) **NET RESULT:** Refer to the Statement of Income and Expenditure for additional details.

(c) **ASSET REVALUATION SURPLUS:** This adjustment applies only to the closing balance of associated assets scheduled for revaluation during 2025-26, including roads, drainage, and land assets.

STATEMENT OF INCOME AND EXPENDITURE																		
2025-26 REVISED BUDGET 2 (26BR2) AND LONG TERM FINANCIAL FORECAST																		
	Audited Results	Original Budget	Approved Changes	Revised Budget (26BR1)	Proposed Changes	Proposed Budget (26BR2)	Variance from Original Budget			Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	2024-25	2025-26	26BR1	2025-26		2025-26		%	Note	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>																		
<b>Recurrent revenue</b>																		
Gross rates and utility charges	103,398	109,014	-	109,014	-	109,014	-	0.0%		116,174	121,088	127,291	130,411	137,073	143,930	151,171	158,711	166,561
Less: discounts & remissions	(8,570)	(9,593)	-	(9,593)	-	(9,593)	-	0.0%		(10,136)	(10,617)	(11,170)	(11,417)	(12,013)	(12,635)	(13,282)	(13,957)	(14,660)
Net rates and utility charges	94,828	99,421	-	99,421	-	99,421	-	0.0%		106,038	110,472	116,121	118,993	125,059	131,295	137,889	144,754	151,901
Fees and charges	7,059	6,629	3	6,632	760	7,392	763	11.5%	(a)	7,931	8,295	8,750	9,226	9,723	10,242	10,784	11,349	11,939
Sales revenue	3,927	3,521	197	3,719	(1,205)	2,514	(1,008)	-28.6%	(b)	12,703	6,675	2,577	2,641	2,707	2,775	2,845	2,916	2,989
Grants, subsidies and contributions	9,281	7,434	764	8,198	159	8,358	924	12.4%	(c)	7,335	7,519	7,707	7,900	8,098	8,300	8,508	8,721	8,940
<b>Total recurrent revenue</b>	<b>115,095</b>	<b>117,006</b>	<b>964</b>	<b>117,970</b>	<b>(286)</b>	<b>117,685</b>	<b>679</b>	<b>0.6%</b>		<b>134,007</b>	<b>132,959</b>	<b>135,155</b>	<b>138,761</b>	<b>145,587</b>	<b>152,613</b>	<b>160,025</b>	<b>167,740</b>	<b>175,769</b>
<b>Other income</b>																		
Interest received	7,149	4,258	275	4,534	2,518	7,052	2,794	65.6%	(d)	5,925	5,616	4,498	3,643	3,734	3,129	3,186	3,542	3,998
Other income	1,937	1,632	23	1,655	132	1,787	155	9.5%	(e)	1,572	1,611	1,651	1,692	1,735	1,778	1,823	1,868	1,915
<b>Total other income</b>	<b>9,086</b>	<b>5,891</b>	<b>298</b>	<b>6,189</b>	<b>2,650</b>	<b>8,839</b>	<b>2,948</b>	<b>50.0%</b>		<b>7,496</b>	<b>7,227</b>	<b>6,149</b>	<b>5,335</b>	<b>5,469</b>	<b>4,908</b>	<b>5,009</b>	<b>5,411</b>	<b>5,913</b>
<b>Total operating revenue</b>	<b>124,182</b>	<b>122,896</b>	<b>1,262</b>	<b>124,159</b>	<b>2,364</b>	<b>126,523</b>	<b>3,627</b>	<b>3.0%</b>		<b>141,503</b>	<b>140,187</b>	<b>141,303</b>	<b>144,096</b>	<b>151,056</b>	<b>157,521</b>	<b>165,034</b>	<b>173,151</b>	<b>181,681</b>
<b>Capital income</b>																		
Contributions from developers	3,817	4,113	-	4,113	3,480	7,592	3,480	84.6%	(f)	5,985	6,074	9,900	9,900	9,900	9,900	9,900	9,900	9,900
Capital grants and subsidies	23,265	41,231	(6,637)	34,594	(1,725)	32,869	(8,362)	-20.3%	(g)	25,895	32,306	29,707	15,818	15,254	11,818	800	-	-
Contributed assets	9,566	13,113	-	13,113	10,105	23,218	10,105	77.1%	(h)	8,819	-	564	81	30,977	20,779	12,956	2,692	2,149
Other capital income	1,005	-	-	-	-	-	-	0.0%		2,090	-	-	-	-	-	-	-	-
<b>Total capital income</b>	<b>37,653</b>	<b>58,457</b>	<b>(6,637)</b>	<b>51,820</b>	<b>11,860</b>	<b>63,680</b>	<b>5,223</b>	<b>8.9%</b>		<b>42,789</b>	<b>38,380</b>	<b>40,171</b>	<b>25,799</b>	<b>56,131</b>	<b>42,497</b>	<b>23,656</b>	<b>12,592</b>	<b>12,049</b>
<b>Total income</b>	<b>161,835</b>	<b>181,354</b>	<b>(5,375)</b>	<b>175,979</b>	<b>14,224</b>	<b>190,203</b>	<b>8,849</b>	<b>4.9%</b>		<b>184,292</b>	<b>178,567</b>	<b>181,474</b>	<b>169,895</b>	<b>207,187</b>	<b>200,018</b>	<b>188,690</b>	<b>185,743</b>	<b>193,730</b>
<b>Expenses</b>																		
<b>Recurrent (operating) expenses</b>																		
Employee and councillor benefits	38,992	43,141	1,083	44,224	(2,754)	41,470	(1,671)	-3.9%	(i)	46,920	48,909	51,090	51,854	53,413	55,014	56,657	58,343	60,075
Materials and services	40,525	44,630	1,456	46,086	(1,030)	45,055	425	1.0%	(j)	59,680	55,084	52,237	53,332	56,961	59,477	62,472	65,588	68,837
Finance Costs	2,916	2,383	(0)	2,383	167	2,550	167	7.0%	(k)	2,173	1,814	1,702	2,658	4,552	6,082	6,330	6,118	5,893
Depreciation and amortisation:																		
- Property, plant & equipment	32,993	32,825	(1)	32,824	1,230	34,054	1,230	3.7%	(l)	36,152	34,480	36,392	38,204	41,417	44,138	45,011	44,737	46,692
- Intangible assets	111	66	-	66	45	111	45	68.2%		111	-	-	-	-	-	-	-	-
- Right-of-Use asset	-	-	-	-	-	-	-	0.0%		435	435	-	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>115,538</b>	<b>123,045</b>	<b>2,538</b>	<b>125,582</b>	<b>(2,343)</b>	<b>123,240</b>	<b>195</b>	<b>0.2%</b>		<b>145,471</b>	<b>140,721</b>	<b>141,420</b>	<b>146,048</b>	<b>156,343</b>	<b>164,711</b>	<b>170,469</b>	<b>174,786</b>	<b>181,496</b>
<b>Capital expenses</b>	5,410	20	-	20	(20)	-	(20)	-100.0%		-	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>120,948</b>	<b>123,065</b>	<b>2,538</b>	<b>125,602</b>	<b>(2,363)</b>	<b>123,240</b>	<b>175</b>	<b>0.1%</b>		<b>145,471</b>	<b>140,721</b>	<b>141,420</b>	<b>146,048</b>	<b>156,343</b>	<b>164,711</b>	<b>170,469</b>	<b>174,786</b>	<b>181,496</b>
<b>Net Result</b>	<b>40,887</b>	<b>58,289</b>	<b>(7,912)</b>	<b>50,376</b>	<b>16,587</b>	<b>66,963</b>	<b>8,674</b>	<b>14.9%</b>		<b>38,821</b>	<b>37,845</b>	<b>40,054</b>	<b>23,847</b>	<b>50,845</b>	<b>35,307</b>	<b>18,220</b>	<b>10,957</b>	<b>12,234</b>
<b>Other comprehensive income</b>																		
Amounts which will not be reclassified subsequently to the operating result that will not be reclassified to net result:																		
- Increase/(decrease) in asset revaluation surplus	96,247	34,363	3,701	38,064	10,683	48,747	14,384	41.9%	(m)	4,589	4,980	-	76,837	12,265	-	-	37,412	66,793
<b>Total comprehensive income for the year</b>	<b>137,134</b>	<b>92,652</b>	<b>(4,212)</b>	<b>88,440</b>	<b>27,270</b>	<b>115,710</b>	<b>23,058</b>	<b>24.9%</b>		<b>43,410</b>	<b>42,825</b>	<b>40,054</b>	<b>100,684</b>	<b>63,109</b>	<b>35,307</b>	<b>18,220</b>	<b>48,369</b>	<b>79,027</b>
<b>Operating Result</b>																		
Operating revenue	124,182	122,896	1,262	124,159	2,364	126,523	3,627	3.0%		141,503	140,187	141,303	144,096	151,056	157,521	165,034	173,151	181,681
Operating expenses	115,538	123,045	2,538	125,582	(2,343)	123,240	195	0.2%		145,471	140,721	141,420	146,048	156,343	164,711	170,469	174,786	181,496
<b>Operating Result</b>	<b>8,644</b>	<b>(148)</b>	<b>(1,275)</b>	<b>(1,424)</b>	<b>4,707</b>	<b>3,283</b>	<b>3,432</b>			<b>(3,968)</b>	<b>(535)</b>	<b>(117)</b>	<b>(1,952)</b>	<b>(5,286)</b>	<b>(7,190)</b>	<b>(5,436)</b>	<b>(1,636)</b>	<b>185</b>

(a)	<b>FEES &amp; CHARGES:</b> Additional fees & Charges Revenue generated from increased building and development activity (+\$674k), offset by a reduction in water standpipe fees (-\$17.5k)
(b)	<b>SALES REVENUE:</b> Overall projected increase in private works sales revenue (\$216k) offset by a reduction in projected private works undertaken for TMR (-\$1.224m).
(c)	<b>OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS:</b> Key adjustments include: +\$350k GKI Revetment Wall Study, +\$200k DRFA funding for emergent works post ex TC Koji, +\$182k to adjust for the final Commonwealth Financial Assistance Grant allocation for FY26, +\$160k Residential Land Analysis, Housing Needs Assessment and Housing Strategy, net +\$32k for minor grants & subsidies across the organisation.
(d)	<b>INTEREST RECEIVED:</b> Interest earnings exceeded expectations due to higher-than-forecast cash balances.
(e)	<b>OTHER INCOME:</b> Includes income from carwash operations, commissions and collection fees, insurance recoveries, rental and lease income, and other operating revenue. The increase in the forecast reflects higher insurance cost recoveries (+\$35k), bank contract rebate (+\$40k), rental and lease income (+\$24k), and other recoveries aligned with projected results.
(f)	<b>CONTRIBUTIONS FROM DEVELOPERS:</b> Forecast results reflect increased land development activity, driving higher developer contributions, infrastructure recoveries, and associated fees. The uplift is supported by current project pipelines and expected settlement volumes, with revenues trending above budget as developments progress through to delivery.
(g)	<b>CAPITAL GRANTS AND SUBSIDIES:</b> Council has implemented a change in the accounting revenue recognition for capital grants in accordance with accounting standards and better practice. Capital grants and subsidies are now realised in accordance with the percentage of actual expenditure, as a proportion of the approved total project budget. Following a review of the capital program, timing adjustments have been made for revenue recognition, along with changes resulting from grant outcomes.
(h)	<b>CONTRIBUTED ASSETS:</b> Based on estimated value of infrastructure constructed by developers to be recognised by Council as asset ownership is transferred after the defects liability period.
(i)	<b>EMPLOYEE AND COUNCILLOR BENEFITS:</b> An additional 22 positions have been added to the organisational structure following two phases of restructuring aligned to the refreshed strategic vision. This is further impacted by the new Certified Agreement approved in March 2026, backdated to 5 November 2025. These increases are partially offset by vacancy savings, staff turnover, and ongoing challenges in recruiting specialist technical roles.
(j)	<b>MATERIALS AND SERVICES:</b> Key adjustments include: +\$400k electricity for prior year, + \$350k GKI Revetment Wall Study, +\$350k Blueprint Livingstone consultancies, +\$174k professional legal services, +\$127k Level 3 bridge inspections, net +\$72k for other consultancy work across the organisation, +\$127k software licence and ICT equipment, +261k other materials and services offset by a reduction in repairs and maintenance costs (-612k), contractors (-\$576k) and bulk water costs (-\$473k).
(k)	<b>FINANCE COSTS:</b> The increase reflects an estimated accounting adjustment to the provision for future restoration and rehabilitation works at the Yepoon Landfill.
(l)	<b>DEPRECIATION AND AMORTISATION:</b> Increase driven by depreciation and amortisation from completed capital works, asset revaluation impacts, and updated useful life and condition assessments.
(m)	<b>OTHER COMPREHENSIVE INCOME:</b> Revaluation movement is associated with assets scheduled for revaluation during 2025–26, including roads, drainage, and land assets. Asset are comprehensively revalued every 5 years on a rolling basis, with indexation assessed for materiality between revaluation cycles.

# **5.14 - 2025-26 STATEMENT OF ESTIMATED FINANCIAL POSITION**

## **2026-26 Revised Budget 2 (26BR2) - Long Term Sustainability Statement**

**Meeting Date: 23 June 2026**

**Attachment No: 2**

**LONG TERM SUSTAINABILITY STATEMENT  
2025-26 REVISED BUDGET 2 (26BR2) AND LONG TERM FINANCIAL FORECAST**

On 15 March 2024, the Queensland Government issued the Financial Management (Sustainability) Guideline, effective from the 2023–24 financial year. The Guideline introduces a standardised approach to assessing financial performance and sustainability across the local government sector, supporting improved oversight and enabling more targeted intervention where required.

The following section provides a summary of the prescribed sustainability ratios together with Council's projected performance across the 10-year long-term financial forecast.

Type	Measure	Target  Tier 4	5-Year Average <sup>1</sup>	Single Year Result									
				Proposed Budget (26BR2) 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*	84.8%	84.4%	80.5%	84.7%	88.4%	89.0%	89.2%	89.9%	90.1%	90.2%	90.2%
	Population Growth <sup>2</sup>	Contextual*	2.12%	2.167%									
Operating Performance	Operating Surplus Ratio	Greater than 0%	✓ 3.2%	✗ 2.6%	✗ -2.8%	⚠ -0.4%	⚠ -0.1%	✗ -1.4%	✗ -3.5%	✗ -4.6%	✗ -3.3%	⚠ -0.9%	✓ 0.1%
	Operating Cash Ratio	Greater than 0%	✓ 33.0%	✓ 31.1%	✓ 24.2%	✓ 25.4%	✓ 26.4%	✓ 26.6%	✓ 26.5%	✓ 26.9%	✓ 27.4%	✓ 28.1%	✓ 28.7%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	16	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Greater than 80%	⚠ 60.1%	✓ 101.7%	⚠ 73.9%	✓ 82.1%	⚠ 71.6%	✓ 133.6%	✓ 163.3%	✓ 112.1%	✗ 38.3%	✗ 54.2%	✗ 51.4%
	Asset Consumption Ratio	Greater than 60%	✓ 73.1%	✓ 72.8%	✓ 72.5%	✓ 72.6%	✓ 72.8%	✓ 74.2%	✓ 76.1%	✓ 76.4%	✓ 75.9%	✓ 75.7%	✓ 76.2%
	Asset Renewal Funding Ratio	Contextual*	169.5%	N/A for long-term sustainability statement									
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	✓ 1.3	✓ 0.9	✓ 0.8	✓ 0.6	✓ 0.8	✓ 1.6	✓ 2.3	✓ 2.3	✓ 2.1	✓ 1.8	✓ 1.6

\*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 revised 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

## **5.14 - 2025-26 STATEMENT OF ESTIMATED FINANCIAL POSITION**

**2025-26 Budget Review 2 (26BR2) - Total  
value in the change in rates and charges  
levied**

**Meeting Date: 23 June 2026**

**Attachment No: 3**

**TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2024-25 TO  
2025-26 REVISED BUDGET 2 (26BR2) 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 Revised Budget 2) 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 actual 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	2024-25	2025-26	2024-25 Original		2024-25 Actual Result	
	Original	Actual	Revised	Budget vs 2025-26	Revised Budget 2	vs 2025-26 Revised	Budget 2
	Budget	Results	Budget 2	Variance	Variance	Variance	Variance
	\$000	\$000	\$000	\$000	%	\$000	%
<b>General Rates and utility charges <sup>1</sup></b>							
General Rates	49,004	50,919	51,873	2,869	5.9%	955	1.9%
Separate Charges	4,884	4,821	4,311	(573)	(11.7%)	(510)	(10.6%)
Special Charges	381	354	391	10	2.6%	37	10.5%
Water Utility charges	13,886	12,949	14,511	625	4.5%	1,562	12.1%
Waste charges	9,341	9,238	10,614	1,273	13.6%	1,376	14.9%
Sewerage Charges	14,757	14,692	15,642	885	6.0%	950	6.5%
	<u>92,253</u>	<u>92,974</u>	<u>97,343</u>	<u>5,090</u>	<u>5.5%</u>	<u>4,369</u>	<u>4.7%</u>
<b>Water consumption usage <sup>2</sup></b>							
	<u>12,620</u>	<u>10,425</u>	<u>11,671</u>	<u>(949)</u>	<u>(7.5%)</u>	<u>1,246</u>	<u>12.0%</u>

**Note 1**

Movements in general rate and utility charges incorporates an assumed growth in rateable properties of 1.5%.

**Note 2**

Water usage and movements reflect price and growth increased listed in note 1 as well as assumptions around consumption.

# **13.14 - 2025-26 STATEMENT OF ESTIMATED FINANCIAL POSITION**

## **2025-26 Budget Review 2 (26BR2) - Estimated Activity Statement for Significant and Other Business Activities**

**Meeting Date: 23 June 2026**

**Attachment No: 4**

## 2025-26 REVISED BUDGET 2 (26BR2) 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	\$39,896,460	\$12,091,793	\$600,000
Community Service Obligations	\$1,000	\$130,000	\$0
<b>Total Operational Revenue</b>	<b>\$39,904,460</b>	<b>\$12,986,793</b>	<b>\$600,000</b>
Less: Operational Expenditure	\$34,786,828	\$11,487,308	\$305,618
<b>Estimated Operational Surplus</b>	<b>\$5,117,632</b>	<b>\$1,499,485</b>	<b>\$294,382</b>
<b>List of Community Service Obligations (CSO)</b>			
Charity Waste, Waste Disposal Vouchers, GKI Waste Services	\$1,000	\$1,073,635	\$0
<b>Total</b>	<b>\$1,000</b>	<b>\$1,073,635</b>	<b>\$0</b>

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 revised 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
	<b>\$131,000</b>

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 revised budget provides \$661,927 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.	<b>\$943,635</b>
<b>Total CSO provided by Council</b>	<b>\$1,074,635</b>

\*Building certification activities are a prescribed activity under section 38 of the *Local Government Regulation 2012*.

**5.15 2026-27 DEBT POLICY****File No:** FM12.5.1**Attachments:** 1. [2026-27 Debt Policy](#)**Responsible Officer:** Alastair Dawson - Interim Chief Executive Officer**Author:** Andrea Ellis - General Manager Corporate Services

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of the 2026-27 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 2026-27 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, advances Council's strategic growth aspirations and which cannot be funded from other funding sources.

**COMMENTARY**

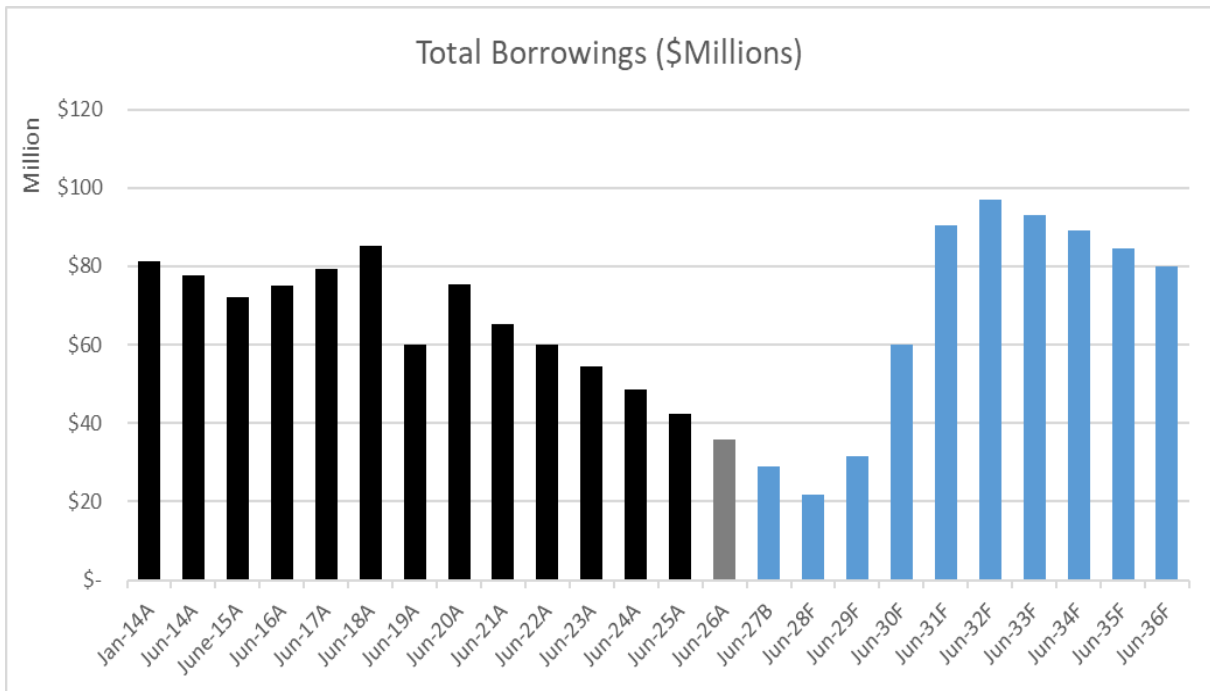
Borrowing for long-term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

With no new external borrowings forecast in the 2026-27 financial year, Council's overall debt balance will decrease by \$6.850 million to \$28.943 million at 30 June 2027. Since de-amalgamation, Council's debt will reduce by \$52.230 million (to 30 June 2027).

The balance of total borrowings on 1 July 2026 is \$35.795 million, the 2026-27 budget makes provision for interest expense of \$1.57 million and redemption payments of \$6.85 million. The estimated book balance of total borrowings on 30 June 2027 is \$28.943 million.

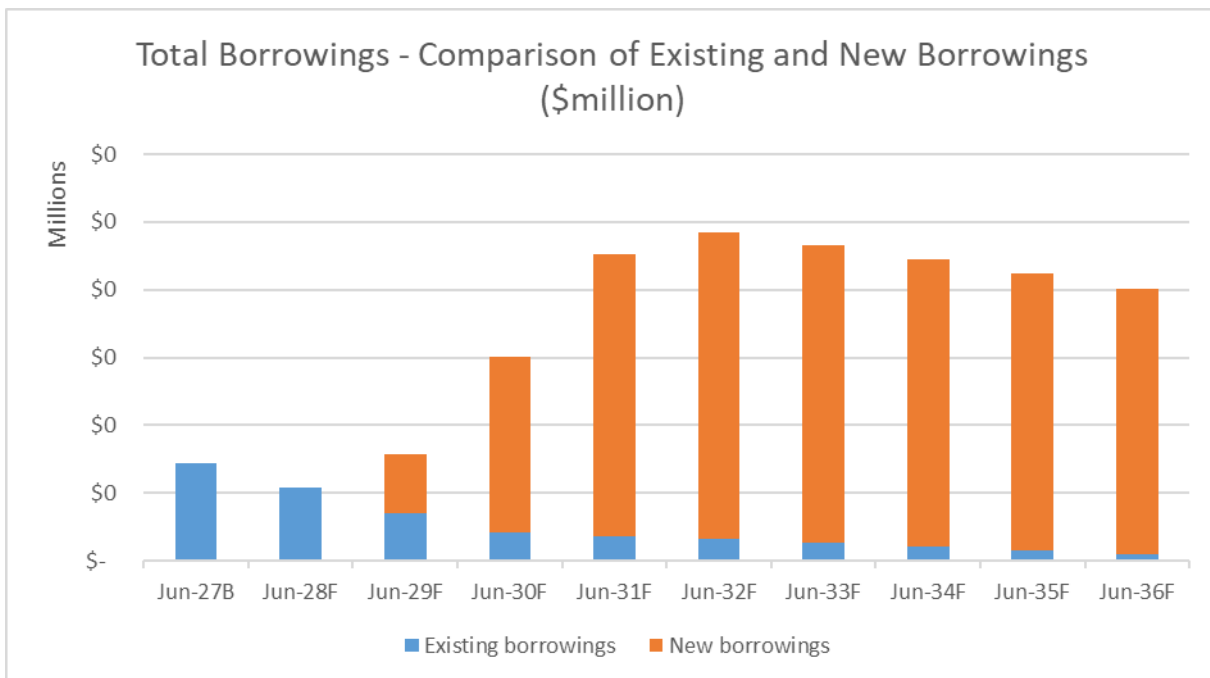
Over the forecast ten-year period of the 2026-27 Long Term Financial Forecast (through until the 2035-36 financial year), this policy outlines that \$95.775 million in new borrowings may be required to fund current planned capital expansion of sewerage, water, waste and council facilities.

The below graph illustrates debt balances since 1 January 2014 and out over the ten-year forecast period.



Graph 1 - Total Borrowings since 1 January 2014 to the forecast balance at 30 June 2036.

Three (3) out of the five (5) existing loans are expected to be paid out by 2030 as illustrated in the below graph.



Graph 2 - Total Borrowing balances as shown between existing debt pools and new borrowings over the forecast period

New borrowings, in lieu of securing external grants & subsidies, are required to fund the following infrastructure:

Asset Class	2026-27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>Buildings</b>	-	-	<b>\$8.0M</b>	<b>\$15.0M</b>	<b>\$20.0M</b>	-
<i>Depot Relocation</i>	-	-	<i>\$8.0M</i>	-	-	-
<i>Yeppoon Community Centre &amp; Library Precinct</i>	-	-	-	<i>\$15.0M</i>	<i>\$20.0M</i>	-
<b>Road &amp; Drainage</b>	-	-	<b>\$4.5M</b>	-	<b>\$3.15M</b>	-
<i>Cootee Bay Transport Strategy</i>	-	-	<i>\$4.5M</i>	-	-	-
<i>Phillip/Clements/Fountain Street Road Upgrade</i>	-	-	-	-	<i>\$2.0M</i>	-
<i>Cobraball Road Stg 2</i>	-	-	-	-	<i>\$1.150M</i>	-
<b>Bridges</b>	-	-	-	<b>\$2.5M</b>	<b>\$5.0M</b>	-
<i>Appleton Drive Bridge Replacement</i>	-	-	-	<i>\$2.5M</i>	<i>\$5.0M</i>	-
<b>Water</b>	-	-	-	-	<b>\$4.0M</b>	<b>\$10.0M</b>
<i>Mt Charlton Pipeline Replacement</i>	-	-	-	-	<i>\$4.0M</i>	<i>\$10.0M</i>
<b>Sewerage</b>	-	-	<b>\$5.0M</b>	<b>\$12.0M</b>	-	-
<i>East-West Hidden Valley Development Sewerage Infrastructure</i>	-	-	-	<i>\$7.0M</i>	-	-
<i>Shaw Avenue Sewer Rising Main Duplication passive</i>	-	-	<i>\$5.0M</i>	<i>\$5.0M</i>	-	-
<b>Site Improvements</b>	-	-	-	-	<b>\$1.0M</b>	-
<i>New Council Nursery and Native Gardens</i>	-	-	-	-	<i>\$1.0M</i>	-
<b>Intangibles</b>	-	-	-	<b>\$5.625M</b>	-	-
<i>Rookwood Weir Water Allocation</i>	-	-	-	<i>\$5.625M</i>	-	-
<b>TOTAL</b>	-	-	<b>\$17.5M</b>	<b>\$35.125M</b>	<b>\$33.150M</b>	<b>\$10.0M</b>

## PREVIOUS DECISIONS

No decisions have been made by Council in relation to the attached 2026-27 Debt Policy.

## ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council's General Manager - Corporate Services Financial Officer have reviewed 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 2026-27 Long Term Financial Forecast. The second table in the attached outlines that total interest expense and administration fees payable during the 2026-27 financial year to be approximately \$1.57 million.

## LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS

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.

There are no foreseen legal 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**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

## **5.15 - 2026-27 DEBT POLICY**

### **2026-27 Debt Policy**

**Meeting Date: 23 June 2026**

**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: 15.1

Portfolio: Office of the CEO  
Business Unit: Finance and Governance

Page 1 of 4

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:

- 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;
- Borrowing for specific capital projects not funded by user charges may be supported where investment delivers long-term community value and advances Council's strategic growth aspirations.
- 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 Program 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)
2026-27	-	6,852,000	-
2027-28	-	7,215,000	-
2028-29	17,500,000	7,727,000	20
2029-30	35,125,000	6,569,000	20
2030-31	33,150,000	2,661,000	20
2031-32	10,000,000	3,504,000	20
2032-33	-	3,906,000	-
2033-34	-	4,123,000	-
2034-35	-	4,357,000	-
2035-36	-	4,587,000	-

### 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 minimized.

The budgeted external loan portfolio of Council for 2026-27 is as follows:

TABLE (2)  
BUDGETED EXTERNAL INTEREST AND REDEMPTION  
FOR THE PERIOD TO 30 JUNE 2027

	A	B	C	D	E
					(A – C + D)
FUNCTION DESCRIPTION	EST BALANCE 01-07-2026	ADMIN & INTEREST	REDEMPTION	NEW ADVANCES	EST BOOK DEBT BALANCE 30-06-2027
Water and Sewerage	13,434,000	557,000	2,236,000		11,198,000
Waste	3,996,000	199,000	1,156,000		2,840,000
Other Infrastructure	18,364,000	813,000	3,459,000		14,905,000
<b>TOTAL</b>	<b>35,794,000</b>	<b>1,570,000</b>	<b>6,851,000</b>	<b>0</b>	<b>28,943,000</b>

### 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:

Debt Policy

Adopted/Approved: Draft  
Version: 15.1

Portfolio: Office of the CEO  
Business Unit: Finance and Governance

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 (v15.0)'.

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
15.0	09/06/2025	Amended Policy Adopted
15.1	DRAFT	

**ALASTAIR DAWSON**  
**INTERIM CHIEF EXECUTIVE OFFICER**

Debt Policy

Adopted/Approved: Draft  
 Version: 15.1

Portfolio: Office of the CEO  
 Business Unit: Finance and Governance

**5.16 2026-27 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES**

<b>File No:</b>	<b>FM12.5.2</b>
<b>Attachments:</b>	<b>1. 2026-27 Estimated Activity Statements for Significant and Other Business Activities</b> <a href="#">↓</a>
<b>Responsible Officer:</b>	<b>Alastair Dawson - Interim Chief Executive Officer</b>
<b>Author:</b>	<b>Andrea Ellis - General Manager Corporate Services</b>

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**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 2026-27 financial year and recommends that Council resolve to apply the code of competitive conduct to Council's water & sewerage and waste operations during the 2026-27 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 2026-27 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 2026-27 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 2026-27 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 2026-27 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 2026-27 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 2026-27 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 2026-27 financial year in accordance with Section 47 of the *Local Government Act 2009*.
-

7. Council notes that for the 2026-27 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 2026-27 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 2026-27 financial year the estimated value of community service obligations is \$798,841 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 2026-27 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 Activities**

#### Water 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 2025. 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 2024-25 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 Activities**

#### Building 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:

<b>Business Activity</b>	<b>Comment</b>
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. Expenditure is under the prescribed business activity threshold.
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	Expenditure exceeds the prescribed business activity threshold, however the activity is primarily undertaken as a community service with little competition and that the costs of applying competition reforms to this activity would outweigh any realisable benefits.
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.

<b>Community Service Obligation</b>	<b>Source of CSO funding</b>	
	<b>General rate revenue</b>	<b>Waste business revenue</b>
<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 green waste 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.		
<b>Total CSO's applied to the Waste Business</b>	<b>\$130,000</b>	<b>\$798,841</b>
<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	
<b>Total CSO's applied to the Water Business</b>	<b>\$1,000</b>	
<b>Total CSO's applied</b>	<b>\$131,000</b>	<b>\$798,841</b>

### 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 2026-27 financial year.

### ENGAGEMENT AND CONSULTATION

Council finance officers in consultation with Council's General Manager – Corporate Services have reviewed the current legislative disclosure requirements pertaining to significant and other business activities.

### 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 2026-27 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 \$929,841. 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 AND LEGAL IMPLICATIONS

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.

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.

### **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**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

## **5.16 - 2026-27 SIGNIFICANT AND OTHER BUSINESS ACTIVITIES**

### **2026-27 Estimated Activity Statements for Significant and Other Business Activities**

**Meeting Date: 23 June 2026**

**Attachment No: 1**

## 2026-27 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 2026-27 Financial Year:

	SIGNIFICANT BUSINESS ACTIVITIES		OTHER BUSINESS ACTIVITY
	Water & Sewerage Operations \$	Waste Operations \$	Building Certification* \$
Operational Revenues for services provided to Council	\$7,000	\$1,056,000	\$0
Operational Revenues for services provided to External Clients	\$15,331,524	\$13,032,758	\$633,000
Community Service Obligations	\$1,000	\$130,000	\$0
<b>Total Operational Revenue</b>	<b>\$15,339,524</b>	<b>\$14,218,758</b>	<b>\$633,000</b>
Less: Operational Expenditure	\$13,488,966	\$13,851,624	\$340,753
<b>Estimated Operational Surplus</b>	<b>\$1,850,557</b>	<b>\$367,134</b>	<b>\$292,247</b>
<b>List of Community Service Obligations (CSO)</b>			
Charity Waste, Waste Disposal Vouchers, GKI Waste Services	\$1,000	\$928,841	\$0
<b>Total</b>	<b>\$1,000</b>	<b>\$928,841</b>	<b>\$0</b>

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 2026-27 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
	<b>\$131,000</b>

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 2026-27 budget provides \$580,285 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.	<b>\$798,841</b>
<b>Total CSO provided by Council</b>	<b>\$929,841</b>

\*Building certification activities are a prescribed activity under section 38 of the *Local Government Regulation 2012*.

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**5.17 ADOPTION OF THE 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST****File No:** FM12.5.1**Attachments:**

1. **2026-27 Budget and Long Term Financial Forecast**[↓](#)
2. **2026-27 Long Term Sustainability Statement**[↓](#)
3. **2026-27 Total Value in the change in rates and charges levied**[↓](#)
4. **Capital Expenditure Portfolio - 4-year Summary**[↓](#)

**Responsible Officer:** Alastair Dawson - Interim Chief Executive Officer**Author:** Andrea Ellis - General Manager Corporate Services

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**SUMMARY**

*The purpose of this report is to seek Council's adoption of the 2026-27 Budget and Long-Term Financial Forecast.*

**OFFICER'S RECOMMENDATION**

THAT;

- 1) pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council resolve to adopt the Budget for the financial year 2026-27 and the long-term financial forecast for the financial years 2026-27 to 2035-36, as contained in the document entitled *2026-27 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 2026-27 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 2026-27 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 2025-26 (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 2026-27 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 2025-26, presented as the 2025-26 Revised Budget 2, and the estimated costs of Council's significant and other business activities have been presented for adoption via separate reports.

### **COMMENTARY**

The budgeted financial statements reflect the budget for the 2026-27 financial year, subsequent two (2) financial years and are incorporated into 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 debt 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**

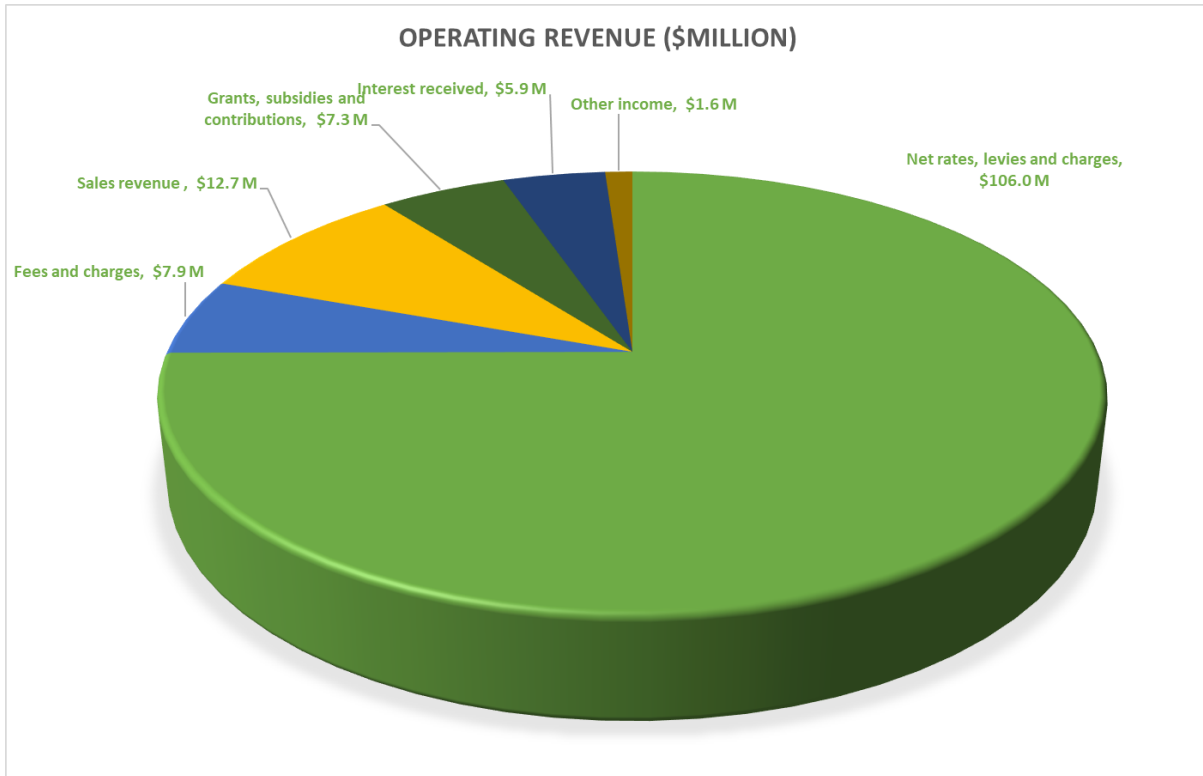
- \$224.7 million total budget
- Operating deficit of \$4.0 million
- Delivering 124 capital program projects valued at \$79.2 million, with \$21.8 million externally funded from State and Federal Governments
- No new borrowings, debt will reduce by \$6.9 million to \$28.9 million
- Average residential rate increase of 2.78% 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 75% of Council's operating revenue is generated from rates and charges and around 6% 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 \$141.4 million is forecast to be received in 2026-27 and Figure 1 is a breakdown of Council’s budgeted income streams.



Graph 1- Breakdown of Operating Revenue 2026-27

**Net rates and utility charges – \$106.04 million**

Total budgeted rates and utility charges for the 2026-2 year is \$116,173.8 million offset by an estimated \$10,136.0 million for early payment discounts and rating rebates and remissions.

For the 2026-27 the overall gross increase in rates and utility charge revenue, excluding water consumption is 4.5%<sup>4</sup> (inclusive of 1.5% growth). This is comparable with the projected LGAQ Council Cost Index for year ended June 2026 at 3.1%, forecast at wage growth 4.5% and an average growth in rateable properties of 1.1% over the past 5 years.

It should be noted that the CCI Update (April 2026) coincides with a period of considerable uncertainty in global markets, resulting in significantly higher fuel prices and associated impacts which continue to filter through other prices in the economy. These developments are yet to be captured in official statistics from the Australia Bureau of Statistics (ABS) and forecasts from the Reserve Bank of Australia (RBA). This means they are also not being captured in the projected CCI for 2026-27. Based on a survey of publicly available projections, the conflict in the Middle East could drive up CPI inflation to around 4.5% to 5.4% in the year to June 2026, before easing to 2.3% to 3% in the year to June 2027. A key uncertainty is the duration of the conflict, with inflation likely to remain high in 2027 if it extends longer than anticipated.

In 2026-27 the;

- average residential property will see a combined increase of all Council general rates, separate charges and utility charges of 2.78% which equates to approximately \$2.75 per week
- average commercial property will see an increase of 1.54% or \$3.55 per week (excluding water access & consumption)

<sup>4</sup> Compared to the original budget for 2025-26 excluding water consumption - Refer to Attachment 3.

- average primary production property will see an increase of 0.67% or \$0.78 per week

Overall, an average residential property consuming 320kl water per annum will see a combined increase of all Council rates and charges of 2.78 per cent which equates to approximately \$2.75 per week.

Average Residential Property	2025-26	2026-27	Difference \$	Difference %
Valuation	\$223,856.00	\$223,856.00	\$0	0.00%
General Rate	\$2447.13	\$2,584.08	\$136.95	5.60%
Water Access	\$800.00	\$836.00	\$36.00	4.50%
Water Consumption (320kl)	\$448.00	\$460.80	\$12.8	2.86%
Sewerage	\$1,038.00	\$1,069.00	\$31.00	2.99%
Waste Utility	\$634.00	\$666.00	\$32.00	5.05%
Waste Facility Charge	\$45.00	\$50.00	\$5.00	11.11%
Road Levy	\$152.00	\$76.00	-\$76.00	-50.00%
Env Levy	\$17.40	\$0.00	-\$17.40	-100.00%
Disaster Levy	\$60.00	\$62.00	\$2.00	3.33%
<b>Gross</b>	<b>\$5,641.53</b>	<b>\$5,803.88</b>	<b>\$162.35</b>	<b>2.88%</b>
Discount	-\$496.41	-\$515.51	-\$19.10	3.85%
<b>Nett</b>	<b>\$5,145.11</b>	<b>\$5,288.37</b>	<b>\$143.28</b>	<b>2.78%</b>
<b>Weekly Increase</b>			<b>\$2.75</b>	

Table 1 - 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 – \$7.9 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 2026-27, the budgeted fees and charges are \$7.9 million, which is \$0.5 million more than the estimated position for 2025-26 financial year.

An optimistic approach has been applied in estimating building and development fees reflective of the increased building and development activity across the Shire, higher anticipated waste disposal fees resulting from reduced waste disposal vouchers, and alignment with the strategic growth agenda.

### Sales revenue – \$12.7 million

Council has identified a significant program of disaster recovery works, with an estimated \$10 million allocated in 2026–27 for flood damage reconstruction following ex-Tropical Cyclone Koji. This funding is being delivered under the Disaster Recovery Funding Arrangements (Category B – Reconstruction of Essential Public Assets) and is managed externally.

General recoverable works have been included based on known contracting opportunities and level of Council's infrastructure workloads.

This item also recognises the net profit on the sale of all lots at Gateway Stage 4.

**Operational grants and subsidies – \$7.3 million**

Council receives grant funding relating to the Commonwealth Government’s financial assistance grant estimated at \$4.7 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 - \$5.9 million**

Interest from investments is forecast to be \$1.3 million lower than the estimated 2025-26 financial results due to the expected cash outflows flows associated with capital works, offset by an expected increase in the cash rate. Council’s target investment return remains at 0.5% above the current cash rate. Council anticipates generating \$5.9 million in interest from cash and investments.

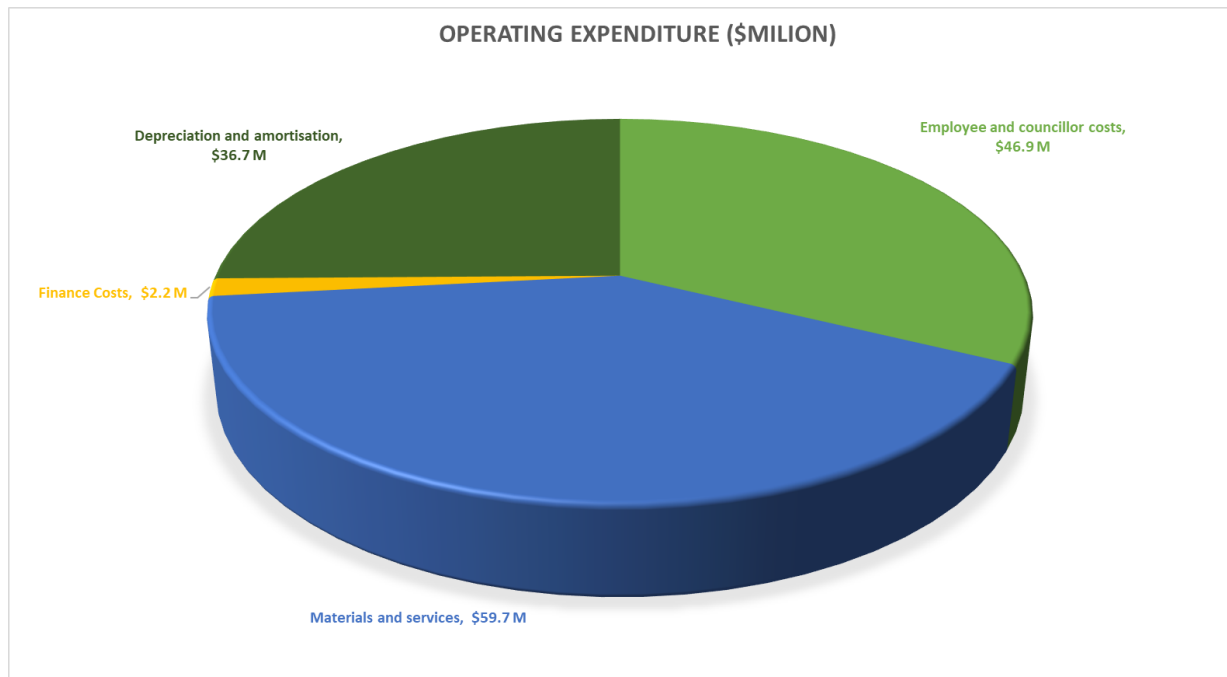
Council also charges interest on overdue rates and charges. This is anticipated to generate \$0.2 million in revenue.

**Other Income - \$1.6 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 \$0.7 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 seventy-three (73) per cent of Livingstone’s forecasted operational expenditure for 2026-27. Another significant operating expense is depreciation which makes up twenty-five (25) per cent of Council expenses.



Graph 2 - Operating Expenses 2026-27

Total operating expenses are forecast to be \$145.5 million for 2026-27 and are made up of the following:

**Employee and councillor benefits – \$46.9 million**

Employee and councillor benefits 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 benefits have been increased by \$5.4 million to \$46.9 million in the 2026-27 Budget. The increase is related to certified agreement increases paid to all award employees and reflects the budgeted increase to the permanent established positions during 2025-26, 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 – \$59.7 million**

The major expense categories for materials and services relate to:

- repairs and maintenance of infrastructure, plant & equipment, parks and buildings \$11.5 million;
- flood damage reconstruction works delivered by contractors \$10.0 million;
- contract costs for waste disposal and collection of approximately \$9.0 million;
- consultant costs are budgeted at approximately \$6.8 million;
- electricity, fuel and insurance amount to a total of \$6.0 million;
- bulk water purchases of \$5.3 million; and
- ongoing investment in communications, digital systems and technology of \$5.0 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. On average (3-year average) Council invests 21 per cent of its total expenditure with businesses located within the shire boundary (excluding salaries & wages). For 2026-27, Council has the potential to invest \$28.4 million directly with local businesses for both operating and capital activities.

### **Finance Costs - \$2.2 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 \$1.6 million and has decreased by \$0.4 million as Council continues to pay down existing debt.

### **Depreciation and amortisation - \$36.7 million**

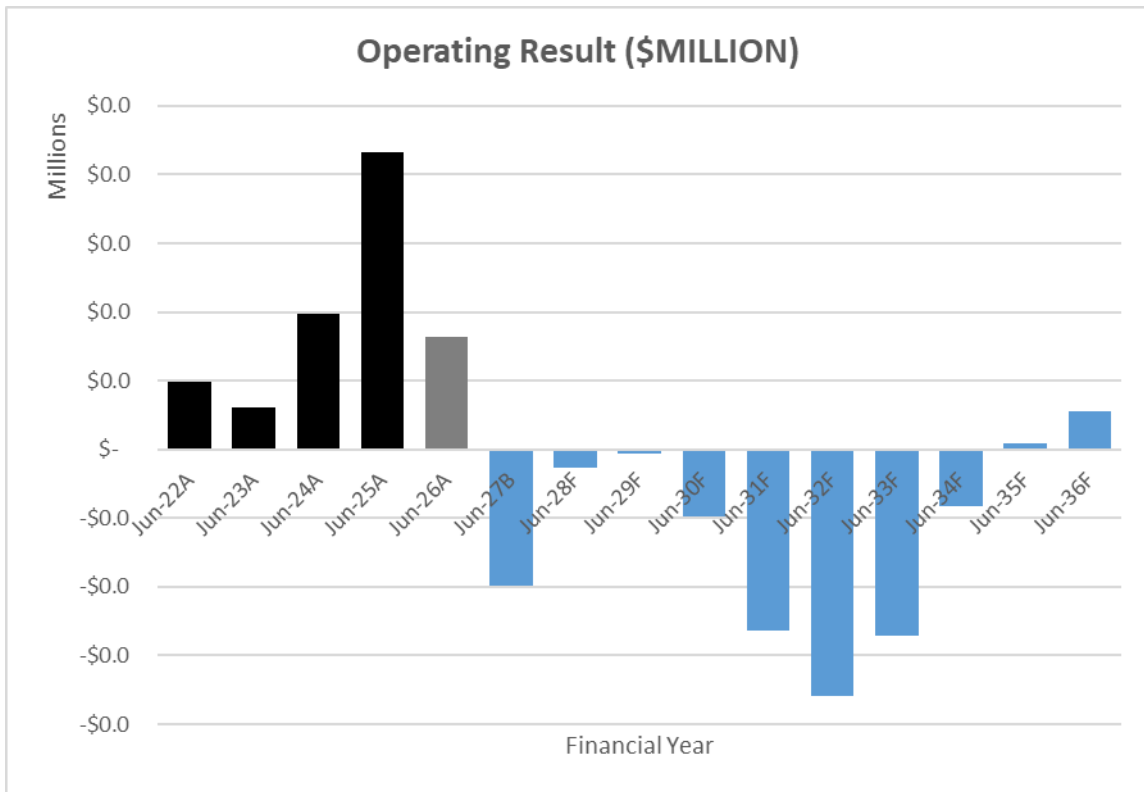
Depreciation and amortisation represent the decline in value of assets. This is impacted by age, condition, and disposal of existing assets, as well as the purchase and construction of new assets. There may be some change in this line item during the year as the ongoing reviews of Council Asset Management Plans, asset replacement values and useful lives are completed, in addition to the completion of a significant program of capital.

### **Operating Result**

Council is forecasting an operating deficit of \$3.97 million in the 2026–27 Budget. Operating surpluses to FY25 reflect disciplined financial management. The forecast deficit period represents a planned and manageable investment in service delivery and infrastructure, with results improving over the long term.

The forecast 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 2026–27 Budget demonstrates Council's commitment to laying a strong foundation for a prosperous future for the Livingstone Shire region.

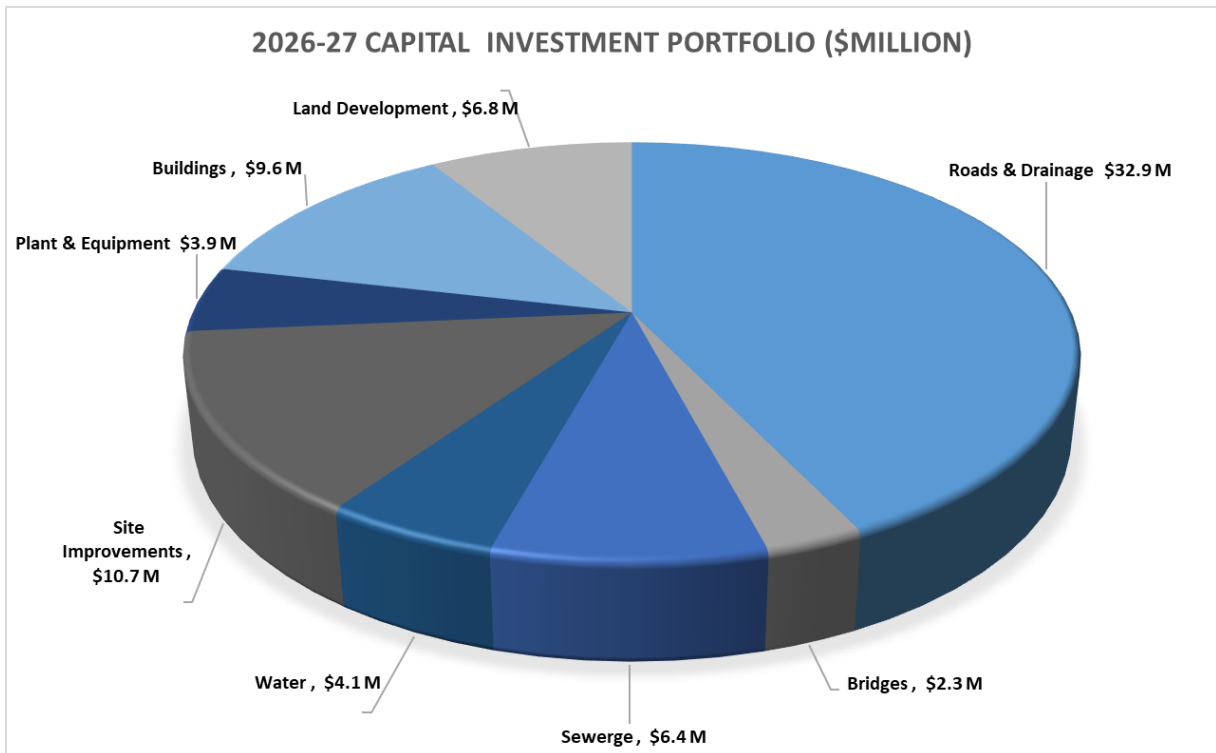


Graph 3 - Operating Result

**Capital**

Livingstone manages \$1.5 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.

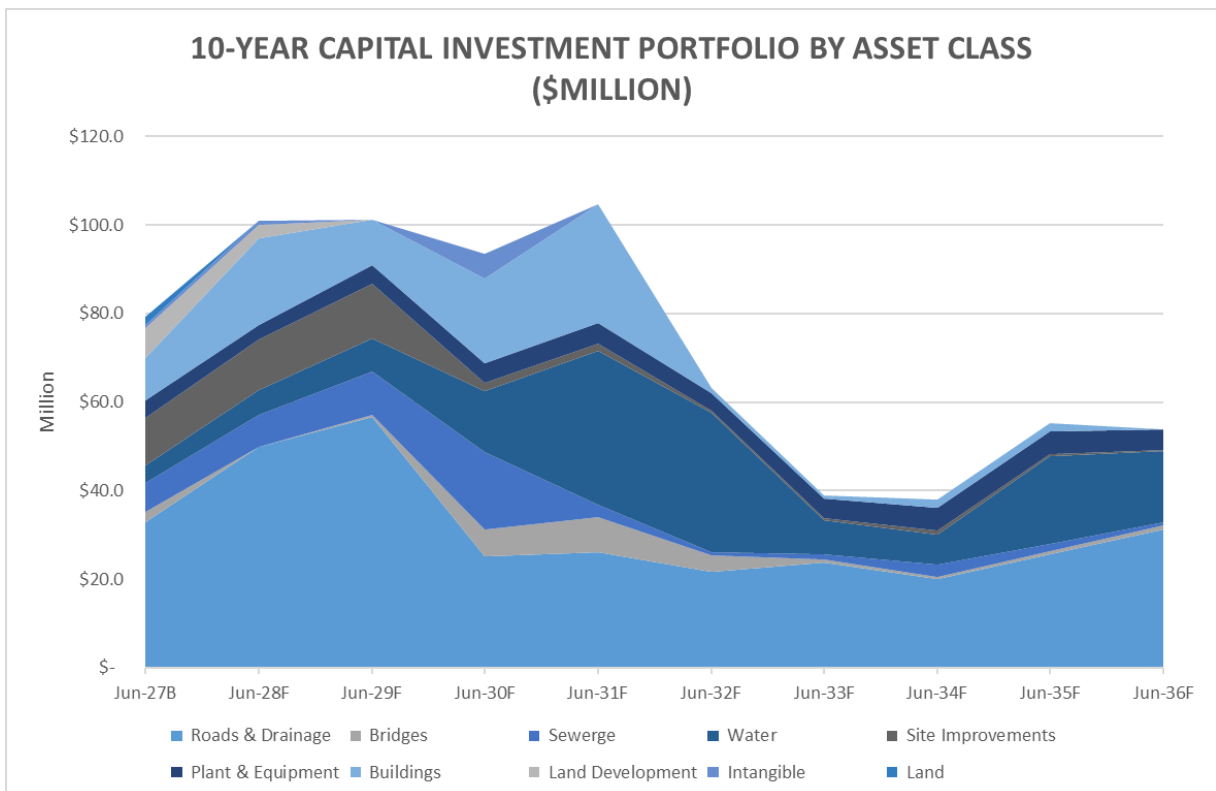
Council is responsible for the construction, upgrade and renewal of these assets through its capital works program. Livingstone forecasts to spend \$79.2 million on capital projects and acquisitions (Attachment 4) to address community priority needs for the present and for the future growth of the shire. Of this amount \$28.9 million will be spent on renewing existing assets and \$50.3 million on new assets.



Graph 4 - Capital Expenditure by Asset Class

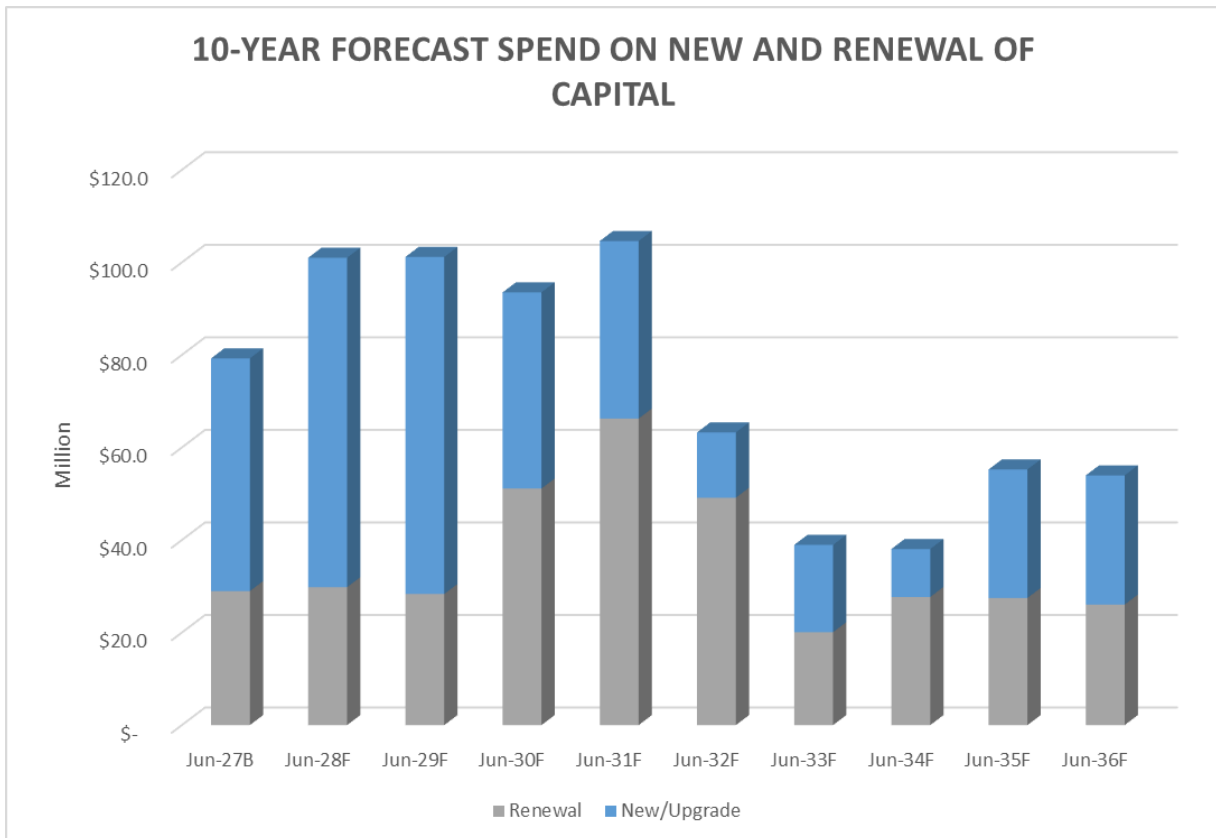
The main sources of capital funding are, internal sources (general revenue and utility charges) of \$44.3 million, grants and subsidies of \$21.8 million and application of infrastructure charges from developers of \$13.1 million.

The 2026-27 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 \$729.1 million in community infrastructure assets, establishing a platform for regional growth and providing a substantial boost to local economic activity.



Graph 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.



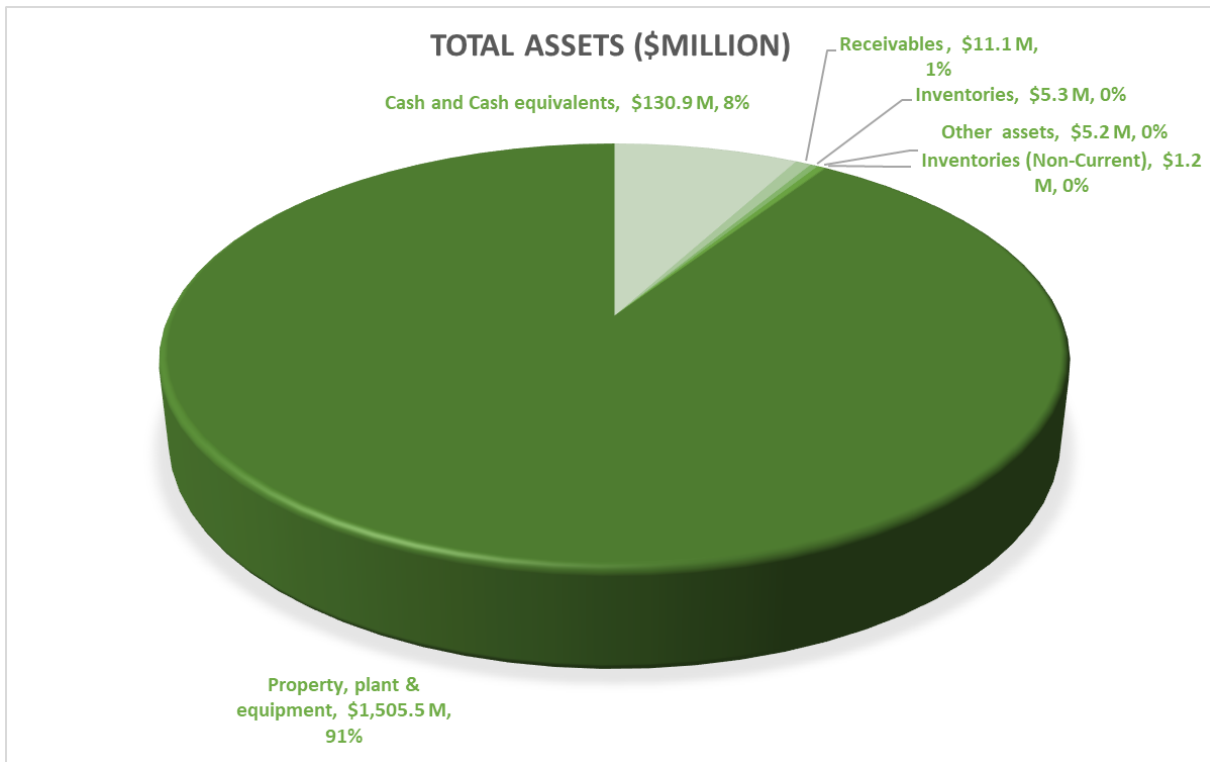
Graph 6 - 10-year indicative capital works program (new & renewal)

**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.

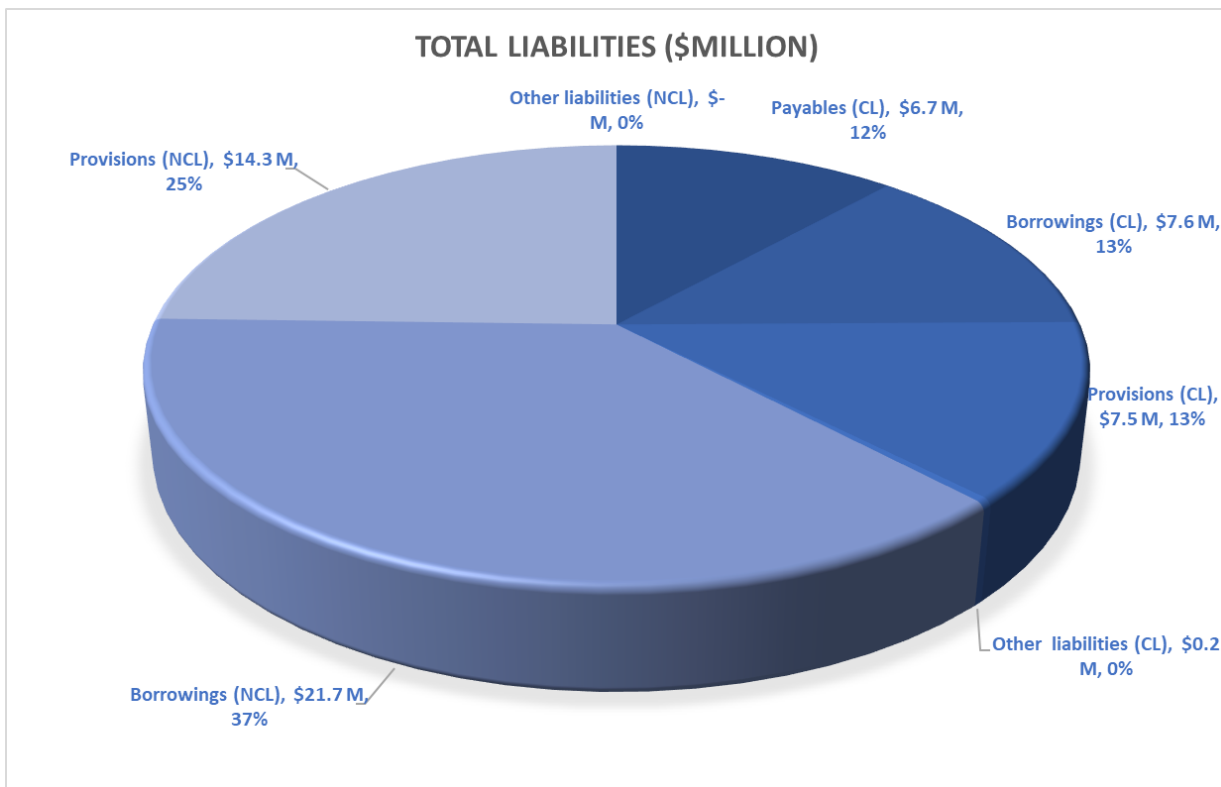
The community’s net worth (what we own less what we owe) is forecast to be \$1.58 billion at the end of 2026-27.

Council is forecast to manage \$1.6 billion in assets, of which \$1.5 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.



Graph 7 - Total Assets (\$millions)

Council is forecasting \$72.2 million in total liabilities at 30 June 2027 of which \$31.0 million is expected to be payable in the following financial year (2027-28). Council liabilities include payables to suppliers, accrued employee benefits, provisions for quarries and landfill rehabilitation/restoration and borrowings/loans.



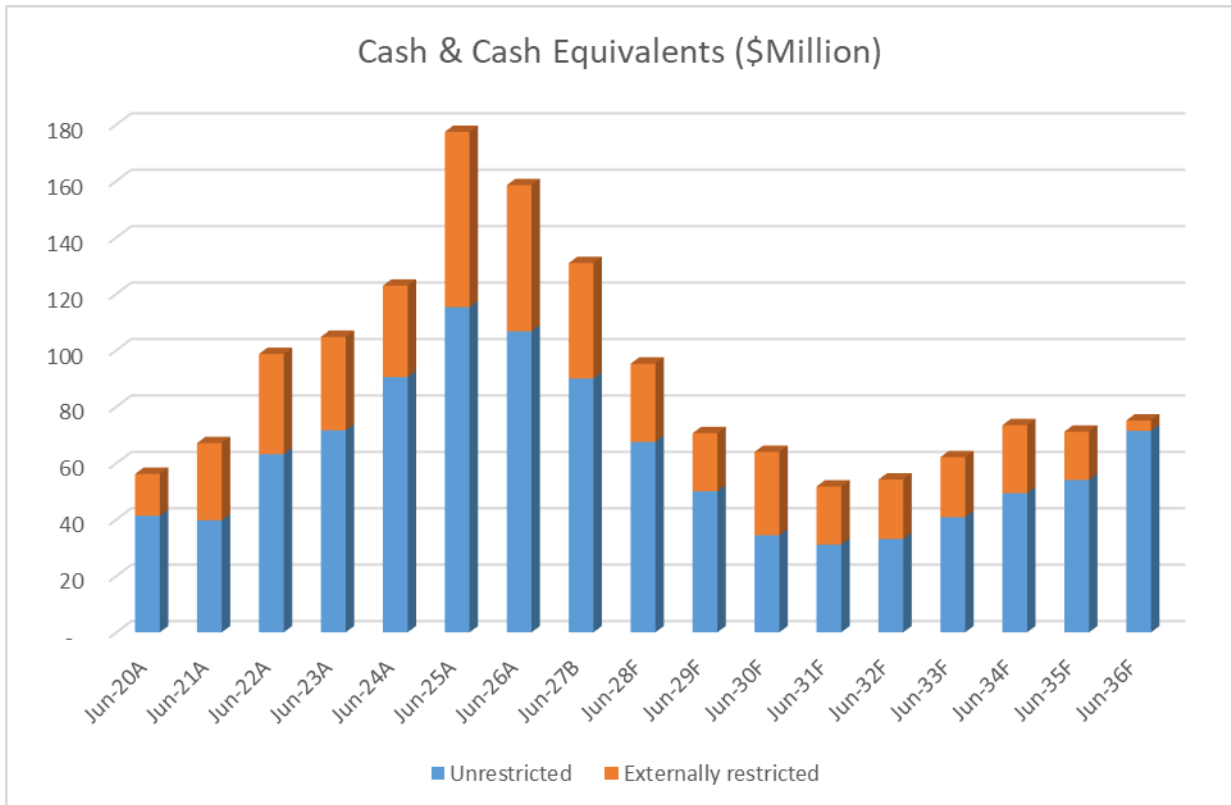
Graph 8 - Total liabilities (\$millions) – CL refers to Current Liability, NCL refers to Non-Current Liability

**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 \$729.1 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 balances that are either classified as unrestricted or externally restricted. Externally restricted cash are funds that are reserved for a specific purpose or 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 largely consumed and then subsidised by unrestricted cash balances.



Graph 9 - Restricted and Unrestricted Cash, Cash Equivalents and Financial Asset Balances at 30 June (\$million)

**Debt**

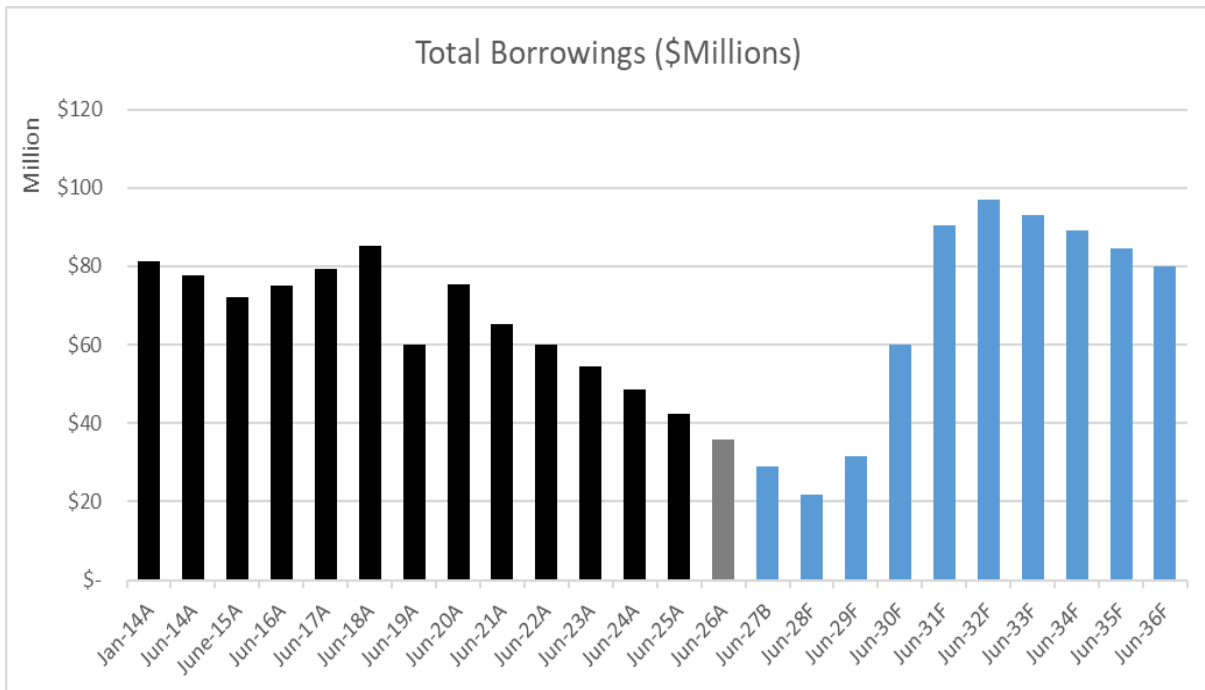
Borrowing for long term assets is an effective way of spreading the cost of community infrastructure over the life of the assets in such a way that those deriving a benefit from the investment pay for it as it is being used.

With no new borrowings forecast in 2026-27, Council’s overall debt balance will decrease by \$6.9 million to \$28.9 million.

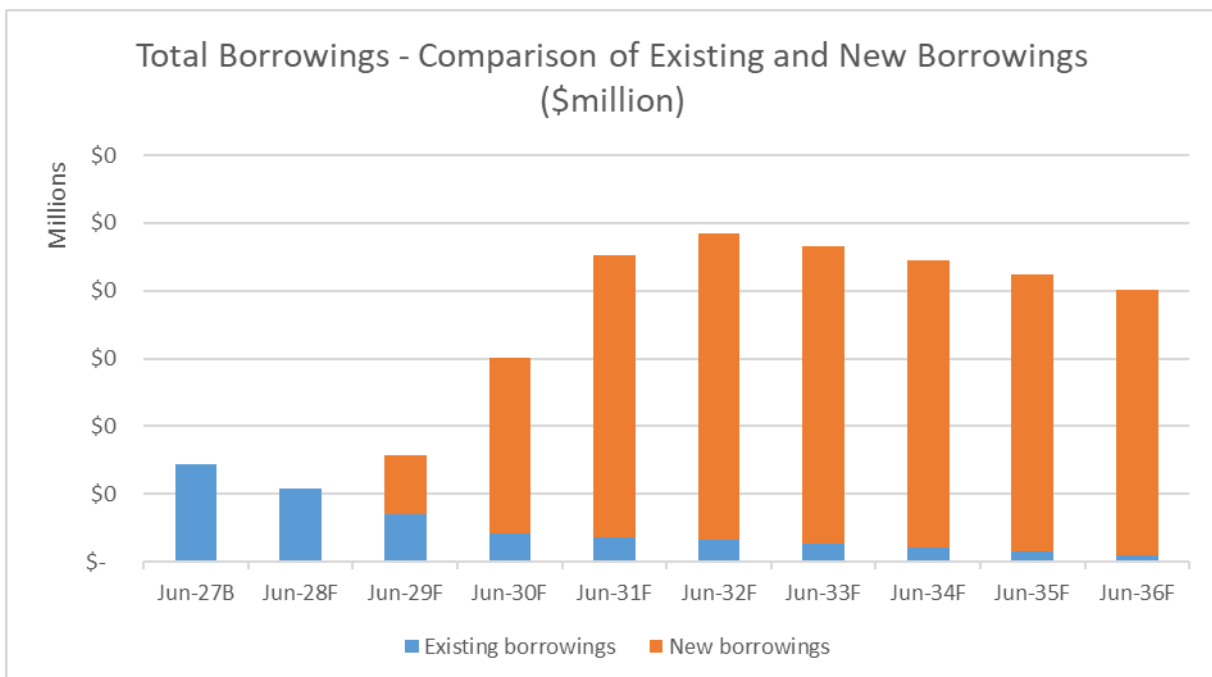
Council’s debt is forecast to increase from \$35.8 million (estimated 30 June 2026) to \$80.1 million at the end of 2035-36. Based on the current capital program and need for capital investment for strategic growth, Council is forecasting to borrow an additional \$95.8 million within the next ten (10) years, in addition to using own source funds for the expansion of sewerage, waste infrastructure and council facilities required to service the growing community.

It is important to recognise that during the forecast period three (3) of the five (5) existing loans are repaid within the current forecast period, thereby increasing Council’s capacity to take on new debt support the growth agenda.

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.



Graph 10 - Total borrowings since 1 January 2014 to 2035-36



Graph 11 - Total balance of existing borrowings and forecast new borrowings over the forecast period to 2035-36

**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 2026-27 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)
<b>Financial Capacity</b>	Council Controlled Revenue Ratio	Contextual*	83.8%	80.5%
	Population Growth	Contextual*	2.2%	2.167%
<b>Operating Performance</b>	Operating Surplus Ratio	Greater than 0%	2.3% ✓	-2.8% !
	Operating Cash Ratio	Greater than 0%	31.9% ✓	24.2% ✓
<b>Liquidity</b>	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	n/a	11 ✓
<b>Asset Management</b>	Asset Sustainability Ratio	Greater than 80%	61.4% !	73.9% !
	Asset Consumption Ratio	Greater than 60%	71.2% ✓	74.1% ✓
	Asset Renewal Funding Ratio	Contextual*	n/a	157.4%
<b>Debt Servicing Capacity</b>	Leverage Ratio	0 - 3 times	1.1 ✓	0.8 ✓

Table 2 – Summary of the 2026-27 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 within the target range. This is an indicator of an ability to fund capital expenditure through either capital or borrowings with consideration of impact to sustainability and service delivery risks.
5. Leverage Ratio and Asset Sustainability Ratio – Council has reported a leverage ratio that is within 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 2026-27 Budget and Long-Term Financial Forecast aligns with the corporate strategic framework which includes the *Community Plan 2025-2030* and the *Operational Plan 2026-27*.

## ENGAGEMENT AND CONSULTATION

The budget and long-term financial forecast is reflective of budget workshop discussions held with Councillors during the 2026-27 series of Budget Workshops.

## 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 within the forecast period. 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.

## LEGISLATIVE CONTEXT AND LEGAL IMPLICATIONS


Sections 169 and 170 of the *Local Government Regulation 2012* prescribe the requirements for the adoption of Council's budget.

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.

**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 through 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 [Risk Framework](#) ( 1.6 MB) to support the statutory financial sustainability measures risk assessment.

**CORPORATE PLAN REFERENCE**

***Transparent, Accountable & Progressive Leadership***

*Sustainably manage finances, assets and resources through strong governance*

**5.17 - ADOPTION OF THE 2026-27  
BUDGET AND LONG TERM FINANCIAL  
FORECAST**

**2026-27 Budget and Long Term  
Financial Forecast**

**Meeting Date: 23 June 2026**

**Attachment No: 1**

STATEMENT OF FINANCIAL POSITION										
2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2026-27	Budget 2027-28	Budget 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>										
<b>Current Assets</b>										
Externally Restricted Cash	40,917	27,680	20,584	29,525	20,566	21,060	21,246	24,089	17,107	3,682
Unrestricted Cash	89,955	67,550	50,004	34,410	31,124	33,085	40,837	49,328	53,985	71,414
Cash and Cash equivalents	130,873	95,230	70,588	63,935	51,690	54,145	62,083	73,417	71,092	75,096
Receivables	11,133	11,002	11,244	11,544	12,109	12,655	13,303	13,940	14,604	15,253
Inventories	5,334	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
Contract Assets	-	-	-	-	-	-	-	-	-	-
Other assets	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199
<b>Total Current Assets</b>	<b>152,539</b>	<b>112,477</b>	<b>88,078</b>	<b>81,725</b>	<b>70,044</b>	<b>73,046</b>	<b>81,631</b>	<b>93,603</b>	<b>91,942</b>	<b>96,595</b>
<b>Non-current assets</b>										
Inventories	1,170	-	-	-	-	-	-	-	-	-
Property, plant & equipment	1,505,507	1,573,053	1,638,406	1,765,013	1,871,461	1,911,357	1,918,251	1,951,679	2,029,176	2,048,435
Right of use assets	435	-	-	-	-	-	-	-	-	-
Intangible Assets	670	1,635	1,635	7,260	7,260	7,260	7,260	7,260	7,260	7,260
<b>Total non-current assets</b>	<b>1,507,782</b>	<b>1,574,688</b>	<b>1,640,041</b>	<b>1,772,273</b>	<b>1,878,721</b>	<b>1,918,617</b>	<b>1,925,511</b>	<b>1,958,939</b>	<b>2,036,436</b>	<b>2,055,695</b>
<b>TOTAL ASSETS</b>	<b>1,660,321</b>	<b>1,687,165</b>	<b>1,728,119</b>	<b>1,853,998</b>	<b>1,948,765</b>	<b>1,991,663</b>	<b>2,007,142</b>	<b>2,052,542</b>	<b>2,128,378</b>	<b>2,152,289</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Payables	6,748	6,435	6,306	6,394	6,753	7,004	7,333	7,656	7,991	8,317
Contract Liabilities	9,000	5,200	-	-	-	-	-	-	-	-
Borrowings	7,650	7,604	6,323	2,428	3,433	3,906	4,123	4,352	4,581	4,841
Provisions	7,465	11,888	11,691	7,328	7,186	7,092	7,000	6,910	6,823	6,739
Other liabilities	188	188	188	188	188	188	188	188	188	188
<b>Total current liabilities</b>	<b>31,051</b>	<b>31,315</b>	<b>24,508</b>	<b>16,338</b>	<b>17,560</b>	<b>18,189</b>	<b>18,644</b>	<b>19,106</b>	<b>19,583</b>	<b>20,085</b>
<b>Non-current liabilities</b>										
Trade and other payables	-	-	-	-	-	-	-	-	-	-
Contract Liabilities	5,200	0	0	0	0	0	0	0	0	0
Borrowings	21,728	14,124	25,184	57,647	87,142	93,169	89,046	84,694	80,113	75,273
Provisions	14,256	10,816	7,462	8,365	9,306	10,240	11,167	12,087	13,001	13,908
Other liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>41,184</b>	<b>24,940</b>	<b>32,646</b>	<b>66,012</b>	<b>96,448</b>	<b>103,409</b>	<b>100,213</b>	<b>96,782</b>	<b>93,115</b>	<b>89,180</b>
<b>TOTAL LIABILITIES</b>	<b>72,235</b>	<b>56,255</b>	<b>57,155</b>	<b>82,350</b>	<b>114,008</b>	<b>121,598</b>	<b>118,857</b>	<b>115,888</b>	<b>112,698</b>	<b>109,265</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,588,086</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,065</b>	<b>1,888,285</b>	<b>1,936,654</b>	<b>2,015,680</b>	<b>2,043,024</b>
<b>COMMUNITY EQUITY</b>										
Asset revaluation surplus	406,441	411,421	411,421	488,258	500,522	500,522	500,522	537,934	604,727	619,258
Retained surplus	1,181,644	1,219,489	1,259,543	1,283,390	1,334,235	1,369,542	1,387,763	1,398,719	1,410,953	1,423,766
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,588,086</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,065</b>	<b>1,888,285</b>	<b>1,936,654</b>	<b>2,015,680</b>	<b>2,043,024</b>

STATEMENT OF CASH FLOWS 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2026-27	Budget 2027-28	Budget 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash Flows from Operating Activities</b>										
Receipts from customers	132,232	134,931	128,133	131,510	137,897	144,759	151,890	159,423	167,233	175,402
Payments to suppliers and employees	(125,418)	(106,889)	(107,575)	(109,129)	(109,789)	(113,975)	(118,540)	(123,356)	(128,330)	(133,511)
	6,814	28,042	20,558	22,380	28,108	30,783	33,350	36,067	38,902	41,891
<b>Receipts</b>										
Interest received	5,925	5,616	4,498	3,643	3,734	3,129	3,186	3,542	3,998	3,995
Non-capital grants and contributions	7,264	7,505	7,690	7,884	8,081	8,286	8,489	8,704	8,922	9,147
Other	660	682	699	716	734	753	771	791	811	831
<b>Payments</b>										
Borrowing costs	(1,570)	(1,207)	(1,091)	(2,043)	(3,934)	(5,460)	(5,704)	(5,487)	(5,258)	(5,029)
<b>Cash inflow from Operating Activities</b>	<b>19,093</b>	<b>40,638</b>	<b>32,353</b>	<b>32,580</b>	<b>36,724</b>	<b>37,491</b>	<b>40,093</b>	<b>43,617</b>	<b>47,375</b>	<b>50,835</b>
<b>Cash flows from Investing Activities</b>										
<b>Receipts</b>										
Proceeds from the sale of property, plant and equipment	9,000	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	25,294	29,380	34,407	25,718	25,154	21,718	10,700	9,900	9,900	11,718
<b>Payments</b>										
Payments for property, plant and equipment	(71,799)	(97,046)	(101,181)	(87,894)	(104,624)	(63,254)	(38,949)	(38,060)	(55,248)	(53,968)
Payments for intangible assets	(670)	(965)	-	(5,625)	-	-	-	-	-	-
Other cash flows from investing activities	(1,251)	-	-	-	-	-	-	-	-	-
<b>Cash outflow from Investing Activities</b>	<b>(39,426)</b>	<b>(68,631)</b>	<b>(66,774)</b>	<b>(67,801)</b>	<b>(79,470)</b>	<b>(41,536)</b>	<b>(28,249)</b>	<b>(28,160)</b>	<b>(45,348)</b>	<b>(42,250)</b>
<b>Cash flows from Financing Activities</b>										
<b>Receipts</b>										
Proceeds from borrowings	-	-	17,500	35,125	33,150	10,000	-	-	-	-
<b>Payments</b>										
Repayment of borrowings	(6,852)	(7,215)	(7,721)	(6,558)	(2,649)	(3,500)	(3,906)	(4,123)	(4,352)	(4,581)
Repayment of leases	(435)	(435)	-	-	-	-	-	-	-	-
<b>Cash outflow from Financing Activities</b>	<b>(7,287)</b>	<b>(7,650)</b>	<b>9,779</b>	<b>28,567</b>	<b>30,501</b>	<b>6,500</b>	<b>(3,906)</b>	<b>(4,123)</b>	<b>(4,352)</b>	<b>(4,581)</b>
<b>Net increase/(decrease) in Cash Held</b>	<b>(27,619)</b>	<b>(35,643)</b>	<b>(24,642)</b>	<b>(6,653)</b>	<b>(12,245)</b>	<b>2,455</b>	<b>7,938</b>	<b>11,334</b>	<b>(2,325)</b>	<b>4,004</b>
<b>Cash at the beginning of the financial year</b>	<b>158,492</b>	<b>130,872</b>	<b>95,230</b>	<b>70,587</b>	<b>63,935</b>	<b>51,689</b>	<b>54,145</b>	<b>62,082</b>	<b>73,416</b>	<b>71,092</b>
<b>Cash at the end of the financial year</b>	<b>130,872</b>	<b>95,230</b>	<b>70,587</b>	<b>63,935</b>	<b>51,689</b>	<b>54,145</b>	<b>62,082</b>	<b>73,416</b>	<b>71,092</b>	<b>75,096</b>

STATEMENT OF CHANGES IN EQUITY										
2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2026-27	Budget 2027-28	Budget 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Retained Surplus</b>										
Opening balance	1,142,823	1,181,644	1,219,489	1,259,543	1,283,390	1,334,235	1,369,542	1,387,763	1,398,719	1,410,953
Net Result	38,821	37,845	40,054	23,847	50,845	35,307	18,220	10,957	12,234	12,813
<b>Closing Balance</b>	<b>1,181,644</b>	<b>1,219,489</b>	<b>1,259,543</b>	<b>1,283,390</b>	<b>1,334,235</b>	<b>1,369,542</b>	<b>1,387,763</b>	<b>1,398,719</b>	<b>1,410,953</b>	<b>1,423,766</b>
<b>Asset Revaluation Surplus</b>										
Opening balance	401,852	406,441	411,421	411,421	488,258	500,522	500,522	500,522	537,934	604,727
Change in asset revaluation surplus	4,589	4,980	-	76,837	12,265	-	-	37,412	66,793	14,531
<b>Closing Balance</b>	<b>406,441</b>	<b>411,421</b>	<b>411,421</b>	<b>488,258</b>	<b>500,522</b>	<b>500,522</b>	<b>500,522</b>	<b>537,934</b>	<b>604,727</b>	<b>619,258</b>
<b>Total Community Equity</b>	<b>1,588,086</b>	<b>1,630,910</b>	<b>1,670,964</b>	<b>1,771,648</b>	<b>1,834,757</b>	<b>1,870,065</b>	<b>1,888,285</b>	<b>1,936,654</b>	<b>2,015,680</b>	<b>2,043,024</b>

STATEMENT OF INCOME AND EXPENDITURE 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST										
	Budget 2026-27	Budget 2027-28	Budget 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
<b>Recurrent revenue</b>										
Gross rates, levies and utility charges	116,174	121,088	127,291	130,411	137,073	143,930	151,171	158,711	166,561	174,734
Less: discounts & remissions	(10,136)	(10,617)	(11,170)	(11,417)	(12,013)	(12,635)	(13,282)	(13,957)	(14,660)	(15,393)
Net rates, levies and utility charges	106,038	110,472	116,121	118,993	125,059	131,295	137,889	144,754	151,901	159,341
Fees and charges	7,931	8,295	8,750	9,226	9,723	10,242	10,784	11,349	11,939	12,555
Sales revenue	12,703	6,675	2,577	2,641	2,707	2,775	2,845	2,916	2,989	3,063
Grants, subsidies and contributions	7,335	7,519	7,707	7,900	8,098	8,300	8,508	8,721	8,940	9,164
<b>Total recurrent revenue</b>	<b>134,007</b>	<b>132,959</b>	<b>135,155</b>	<b>138,761</b>	<b>145,587</b>	<b>152,613</b>	<b>160,025</b>	<b>167,740</b>	<b>175,769</b>	<b>184,123</b>
<b>Other income</b>										
Interest received	5,925	5,616	4,498	3,643	3,734	3,129	3,186	3,542	3,998	3,995
Other income	1,572	1,611	1,651	1,692	1,735	1,778	1,823	1,868	1,915	1,963
<b>Total other income</b>	<b>7,496</b>	<b>7,227</b>	<b>6,149</b>	<b>5,335</b>	<b>5,469</b>	<b>4,908</b>	<b>5,009</b>	<b>5,411</b>	<b>5,913</b>	<b>5,958</b>
<b>Total operating revenue</b>	<b>141,503</b>	<b>140,187</b>	<b>141,303</b>	<b>144,096</b>	<b>151,056</b>	<b>157,521</b>	<b>165,034</b>	<b>173,151</b>	<b>181,681</b>	<b>190,082</b>
<b>Capital income</b>										
Contributions from developers	5,985	6,074	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900
Capital grants and subsidies	25,895	32,306	29,707	15,818	15,254	11,818	800	-	-	1,818
Contributed assets	8,819	-	564	81	30,977	20,779	12,956	2,692	2,149	-
Other capital income	-	-	-	-	-	-	-	-	-	-
<b>Total capital income</b>	<b>40,699</b>	<b>38,380</b>	<b>40,171</b>	<b>25,799</b>	<b>56,131</b>	<b>42,497</b>	<b>23,656</b>	<b>12,592</b>	<b>12,049</b>	<b>11,718</b>
<b>Total income</b>	<b>182,202</b>	<b>178,567</b>	<b>181,474</b>	<b>169,895</b>	<b>207,187</b>	<b>200,018</b>	<b>188,690</b>	<b>185,743</b>	<b>193,730</b>	<b>201,800</b>
<b>Expenses</b>										
<b>Recurrent expenses</b>										
Employee and councillor benefits	46,920	48,909	51,090	51,854	53,413	55,014	56,657	58,343	60,075	61,853
Materials and services	59,680	55,084	52,237	53,332	56,961	59,477	62,472	65,588	68,837	72,225
Finance Costs	2,173	1,814	1,702	2,658	4,552	6,082	6,330	6,118	5,893	5,668
Depreciation and amortisation	36,698	34,915	36,392	38,204	41,417	44,138	45,011	44,737	46,692	49,241
<b>Total Operating Expenses</b>	<b>145,471</b>	<b>140,721</b>	<b>141,420</b>	<b>146,048</b>	<b>156,343</b>	<b>164,711</b>	<b>170,469</b>	<b>174,786</b>	<b>181,496</b>	<b>188,987</b>
<b>Capital expenses</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Result</b>	<b>36,731</b>	<b>37,845</b>	<b>40,054</b>	<b>23,847</b>	<b>50,845</b>	<b>35,307</b>	<b>18,220</b>	<b>10,957</b>	<b>12,234</b>	<b>12,813</b>
<b>Operating Result</b>										
Operating revenue	141,503	140,187	141,303	144,096	151,056	157,521	165,034	173,151	181,681	190,082
Operating expenses	145,471	140,721	141,420	146,048	156,343	164,711	170,469	174,786	181,496	188,987
<b>Operating Result</b>	<b>(3,968)</b>	<b>(535)</b>	<b>(117)</b>	<b>(1,952)</b>	<b>(5,286)</b>	<b>(7,190)</b>	<b>(5,436)</b>	<b>(1,636)</b>	<b>185</b>	<b>1,095</b>

# **5.17 - ADOPTION OF THE 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST**

## **2026-27 Long Term Sustainability Statement**

**Meeting Date: 23 June 2026**

**Attachment No: 2**

**LONG TERM SUSTAINABILITY STATEMENT  
2026-27 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 Guideline introduces a standardised approach to assessing financial performance and sustainability across the local government sector, supporting improved oversight and enabling more targeted intervention where required.

The following section provides a summary of the prescribed sustainability ratios together with Council's projected performance across the 10-year long-term financial forecast

Type	Measure	Target Tier 4	5-Year Average <sup>1</sup>	Single Year Result									
				Budget 2026-27	Budget 2027-28	Budget 2028-29	Forecast 2029-30	Forecast 2030-31	Forecast 2031-32	Forecast 2032-33	Forecast 2033-34	Forecast 2034-35	Forecast 2035-36
Financial Capacity	Council Controlled Revenue Ratio	Contextual*	83.8%	80.5%	84.7%	88.4%	89.0%	89.2%	89.9%	90.1%	90.2%	90.2%	90.4%
	Population Growth <sup>2</sup>	Contextual*	2.2%	2.167%									
Operating Performance	Operating Surplus Ratio	Greater than 0%	✓ 2.3%	✗ -2.8%	⚠ -0.4%	⚠ -0.1%	⚠ -1.4%	✗ -3.5%	✗ -4.6%	✗ -3.3%	⚠ -0.9%	✓ 0.1%	✓ 0.6%
	Operating Cash Ratio	Greater than 0%	✓ 31.9%	✓ 24.2%	✓ 25.4%	✓ 26.4%	✓ 26.6%	✓ 26.5%	✓ 26.9%	✓ 27.4%	✓ 28.1%	✓ 28.7%	✓ 29.1%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 4 months	✓ 11	N/A for long-term sustainability statement									
Asset Management	Asset Sustainability Ratio	Greater than 80%	⚠ 61.4%	⚠ 73.9%	✓ 82.1%	⚠ 71.6%	✓ 133.6%	✓ 163.3%	✓ 112.1%	✗ 38.3%	✗ 54.2%	✗ 51.4%	✗ 47.3%
	Asset Consumption Ratio	Greater than 60%	✓ 71.2%	✓ 74.1%	✓ 75.3%	✓ 76.8%	✓ 81.5%	✓ 81.8%	✓ 82.2%	✓ 81.8%	✓ 82.3%	✓ 83.6%	✓ 81.1%
	Asset Renewal Funding Ratio	Contextual*	157.4%	N/A for long-term sustainability statement									
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	✓ 1.1	✓ 0.8	✓ 0.6	✓ 0.8	✓ 1.6	✓ 2.3	✓ 2.3	✓ 2.1	✓ 1.8	✓ 1.6	✓ 1.4

\*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 2022-23 to 2024-25, the estimated results for 2025-26 and the 2026-27 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

## **5.17 - ADOPTION OF THE 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST**

### **2026-27 Total Value in the change in rates and charges levied**

**Meeting Date: 23 June 2026**

**Attachment No: 3**

TOTAL VALUE OF CHANGE IN RATES AND CHARGES LEVIED FROM 2025-26 TO 2026-27 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 (2026-27 Budget) compared with the rates and utility charges levied in the previous original adopted budget (2025-26). Council has also included the total value of change based on the estimated results for 2025-26. 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.

	2025-26	2025-26	2026-27	2025-26 Original		2025-26 Estimated	
	Original	Estimated	Budget	Budget vs 2026-27		Result vs 2026-27	
	Budget	Results		Budget		Budget	
	\$000	\$000	\$000	Variance	Variance	Variance	Variance
				\$000	%	\$000	%
<b>General Rates and utility charges <sup>1</sup></b>							
General Rates	51,873	51,873	55,662	3,789	7.3%	3,789	7.3%
Separate Charges	4,311	4,311	2,622	(1,690)	(39.2%)	(1,690)	(39.2%)
Special Charges	391	391	379	(12)	(3.1%)	(12)	(3.1%)
Water Utility charges	14,511	14,511	15,170	659	4.5%	659	4.5%
Waste charges	10,614	10,614	11,456	841	7.9%	841	7.9%
Sewerage Charges	15,642	15,642	16,480	838	5.4%	838	5.4%
	97,343	97,343	101,769	4,426	4.5%	4,426	4.5%
<b>Water consumption usage <sup>2</sup></b>							
	11,671	11,671	14,405	2,734	23.4%	2,734	23.4%

**Note 1**

Movements in general rate and utility charges incorporates an assumed growth in rateable properties of 1.5%.

**Note 2**

Water usage and movements reflect price and growth increased listed in note 1 as well as assumptions around consumption.

# **5.17 - ADOPTION OF THE 2026-27 BUDGET AND LONG TERM FINANCIAL FORECAST**

## **Capital Expenditure Portfolio - 4-year Summary**

**Meeting Date: 23 June 2026**

**Attachment No: 4**

	2026/27	2027/28	2028/29	2029/30
<b>Asset Class</b>				
<b>Land</b>	\$ 1,870,000	\$ -	\$ -	\$ -
New	\$ 1,870,000	\$ -	\$ -	\$ -
Renewal	\$ -	\$ -	\$ -	\$ -
<b>Source of Funds</b>	\$ 1,870,000	\$ -	\$ -	\$ -
General Fund	\$ -	\$ -	\$ -	\$ -
Infrastructure Charges	\$ 1,870,000	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -	\$ -
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ -
<b>Buildings</b>	\$ 9,621,867	\$ 19,570,600	\$ 10,201,200	\$ 19,210,900
New	\$ 7,393,528	\$ 14,430,500	\$ 9,358,900	\$ -
Renewal	\$ 2,228,339	\$ 5,140,100	\$ 842,300	\$ 19,210,900
<b>Source of Funds</b>	\$ 9,621,867	\$ 19,570,600	\$ 10,201,200	\$ 19,210,900
General Fund	\$ 4,646,934	\$ 19,224,018	\$ 2,101,200	\$ 4,210,900
Infrastructure Charges	\$ -	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ 8,000,000	\$ 15,000,000
Release of contract liability	\$ 282,045	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ 4,692,888	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ 346,583	\$ 100,000	\$ -
<b>Plant &amp; Equipment</b>	\$ 3,880,576	\$ 3,430,800	\$ 4,216,800	\$ 4,288,700
New	\$ 95,576	\$ -	\$ -	\$ -
Renewal	\$ 3,785,000	\$ 3,430,800	\$ 4,216,800	\$ 4,288,700
<b>Source of Funds</b>	\$ 3,880,576	\$ 3,430,800	\$ 4,216,800	\$ 4,288,700
General Fund	\$ 3,880,576	\$ 3,430,800	\$ 4,216,800	\$ 4,288,700
Infrastructure Charges	\$ -	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -	\$ -
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ -
<b>Road &amp; Drainage</b>	\$ 32,882,473	\$ 49,869,900	\$ 56,536,300	\$ 25,143,400
New	\$ 19,423,043	\$ 40,150,000	\$ 41,458,400	\$ 9,610,600
Renewal	\$ 13,459,431	\$ 9,719,900	\$ 15,077,900	\$ 15,532,800
<b>Source of Funds</b>	\$ 32,882,473	\$ 49,869,900	\$ 56,536,300	\$ 25,143,400
General Fund	\$ 13,284,525	\$ 15,748,488	\$ 20,762,339	\$ 20,782,800
Infrastructure Charges	\$ 7,427,028	\$ 7,311,600	\$ 2,339,700	\$ 42,600
Loans	\$ -	\$ -	\$ 4,500,000	\$ -
Release of contract liability	\$ 5,000,000	\$ 9,000,000	\$ 5,200,000	\$ -
Subsidies - Confirmed	\$ 6,783,759	\$ 1,722,312	\$ 4,512,960	\$ -
Subsidies - Tentative	\$ 387,161	\$ 16,087,500	\$ 19,221,301	\$ 4,318,000
<b>Bridges</b>	\$ 2,319,100	\$ -	\$ 672,800	\$ 6,119,800
New	\$ -	\$ -	\$ -	\$ -
Renewal	\$ 2,319,100	\$ -	\$ 672,800	\$ 6,119,800
<b>Source of Funds</b>	\$ 2,319,100	\$ -	\$ 672,800	\$ 6,119,800
General Fund	\$ 2,319,100	\$ -	\$ 672,800	\$ 1,119,800
Infrastructure Charges	\$ -	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -	\$ 2,500,000
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ 2,500,000

<b>Water</b>	<b>\$ 4,130,000</b>	<b>\$ 5,592,900</b>	<b>\$ 7,361,000</b>	<b>\$ 13,748,200</b>
New	\$ 1,905,000	\$ 2,018,100	\$ 5,381,300	\$ 10,949,900
Renewal	\$ 2,225,000	\$ 3,574,800	\$ 1,979,700	\$ 2,798,300
<b>Source of Funds</b>	<b>\$ 4,130,000</b>	<b>\$ 5,592,900</b>	<b>\$ 7,361,000</b>	<b>\$ 13,748,200</b>
Water Fund	\$ 2,625,000	\$ 4,632,200	\$ 3,149,500	\$ 4,748,200
Infrastructure Charges	\$ 1,505,000	\$ 960,700	\$ 4,211,500	\$ -
Loans	\$ -	\$ -	\$ -	\$ -
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ 9,000,000
<b>Sewerage</b>	<b>\$ 6,435,742</b>	<b>\$ 7,218,300</b>	<b>\$ 9,712,600</b>	<b>\$ 17,551,500</b>
New	\$ 3,148,390	\$ 2,761,800	\$ 6,015,400	\$ 14,843,200
Renewal	\$ 3,287,352	\$ 4,456,500	\$ 3,697,200	\$ 2,708,300
<b>Source of Funds</b>	<b>\$ 6,435,742</b>	<b>\$ 7,218,300</b>	<b>\$ 9,712,600</b>	<b>\$ 17,551,500</b>
Sewerage Fund	\$ 4,592,132	\$ 6,387,200	\$ 4,528,900	\$ 5,308,200
Infrastructure Charges	\$ 1,523,609	\$ 831,100	\$ 183,700	\$ 243,300
Loans	\$ -	\$ -	\$ 5,000,000	\$ 12,000,000
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ 320,001	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ -
<b>Site Improvements</b>	<b>\$ 10,659,410</b>	<b>\$ 11,363,400</b>	<b>\$ 12,480,300</b>	<b>\$ 1,831,100</b>
New	\$ 8,999,410	\$ 7,881,400	\$ 10,626,500	\$ 1,363,900
Renewal	\$ 1,660,000	\$ 3,482,000	\$ 1,853,800	\$ 467,200
<b>Source of Funds</b>	<b>\$ 10,659,410</b>	<b>\$ 11,363,400</b>	<b>\$ 12,480,300</b>	<b>\$ 1,831,100</b>
General Fund	\$ 2,269,528	\$ 5,006,200	\$ 6,746,074	\$ 1,158,600
Waste Reserve	\$ 3,268,000	\$ -	\$ -	\$ -
Infrastructure Charges	\$ 800,000	\$ 2,249,700	\$ 584,900	\$ -
Loans	\$ -	\$ -	\$ -	\$ -
Release of contract liability	\$ 1,303,394	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ 2,218,488	\$ 380,000	\$ -	\$ -
Subsidies - Tentative	\$ 800,000	\$ 3,727,500	\$ 5,149,327	\$ 672,500
<b>Intangible</b>	<b>\$ 670,000</b>	<b>\$ 965,000</b>	<b>\$ -</b>	<b>\$ 5,625,000</b>
New	\$ 670,000	\$ 965,000	\$ -	\$ 5,625,000
Renewal	\$ -	\$ -	\$ -	\$ -
<b>Source of Funds</b>	<b>\$ 670,000</b>	<b>\$ 965,000</b>	<b>\$ -</b>	<b>\$ 5,625,000</b>
General Fund	\$ 670,000	\$ 965,000	\$ -	\$ -
Infrastructure Charges	\$ -	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -	\$ 5,625,000
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ -
<b>Land Development</b>	<b>\$ 6,780,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>
New	\$ 6,780,000	\$ 3,000,000	\$ -	\$ -
Renewal	\$ -	\$ -	\$ -	\$ -
<b>Source of Funds</b>	<b>\$ 6,780,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>
General Fund	\$ 6,780,000	\$ 3,000,000	\$ -	\$ -
Infrastructure Charges	\$ -	\$ -	\$ -	\$ -
Loans	\$ -	\$ -	\$ -	\$ -
Release of contract liability	\$ -	\$ -	\$ -	\$ -
Subsidies - Confirmed	\$ -	\$ -	\$ -	\$ -
Subsidies - Tentative	\$ -	\$ -	\$ -	\$ -

<b>Grand Total</b>	<b>\$ 79,249,168</b>	<b>\$ 101,010,900</b>	<b>\$ 101,181,000</b>	<b>\$ 93,518,600</b>
New	\$ 50,284,947	\$ 71,206,800	\$ 72,840,500	\$ 42,392,600
Renewal	\$ 28,964,222	\$ 29,804,100	\$ 28,340,500	\$ 51,126,000
<b>Source of Funds</b>	<b>\$ 79,249,168</b>	<b>\$ 101,010,900</b>	<b>\$ 101,181,000</b>	<b>\$ 93,518,600</b>
Unrestricted Cash	\$ 27,070,663	\$ 44,374,506	\$ 34,499,213	\$ 31,560,800
Land Development sales revenue	\$ 6,780,000	\$ 3,000,000	\$ -	\$ -
Unrestricted Cash (Water)	\$ 2,625,000	\$ 4,632,200	\$ 3,149,500	\$ 4,748,200
Unrestricted Cash (Sewerage)	\$ 4,592,132	\$ 6,387,200	\$ 4,528,900	\$ 5,308,200
Unrestricted Cash (Waste)	\$ 3,268,000	\$ -	\$ -	\$ -
Infrastructure Charges	\$ 13,125,638	\$ 11,353,100	\$ 7,319,800	\$ 285,900
Loans	\$ -	\$ -	\$ 17,500,000	\$ 35,125,000
Release of contract liability	\$ 6,585,438	\$ 9,000,000	\$ 5,200,000	\$ -
Subsidies - Confirmed	\$ 14,015,137	\$ 2,102,312	\$ 4,512,960	\$ -
Subsidies - Tentative	\$ 1,187,161	\$ 20,161,583	\$ 24,470,628	\$ 16,490,500

**6 CLOSURE OF MEETING**