



SPECIAL MEETING

AGENDA

4 JULY 2023

Your attendance is required at a Special meeting of Council to be held in the Council Chambers, 232 Bolsover Street, Rockhampton on 4 July 2023 commencing at 9:00am for transaction of the enclosed business.

A handwritten signature in black ink, appearing to be "C. P.", written in a cursive style.

CHIEF EXECUTIVE OFFICER
29 June 2023

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.

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	OPENING.....	1
2	PRESENT	1
3	APOLOGIES AND LEAVE OF ABSENCE	1
4	DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA	1
5	OFFICERS' REPORTS	2
5.1	2023-2024 OPERATIONAL PLAN AND PERFORMANCE PLANS.....	2
5.2	REVENUE POLICY 2023/2024.....	62
5.3	RATES CONCESSION POLICY 2023/2024	75
5.4	DEBT (BORROWINGS) POLICY 2023/2024	97
5.5	RATES RELIEF (HARDSHIP) POLICY.....	106
5.6	LAND USE CODES	119
5.7	REVENUE STATEMENT 2023/2024	125
5.8	DIFFERENTIAL GENERAL RATES - 2023/2024.....	199
5.9	ROAD NETWORK SEPARATE CHARGE 2023/2024	207
5.10	NATURAL ENVIRONMENT SEPARATE CHARGE 2023/2024	208
5.11	SPECIAL CHARGES 2023/2024	209
5.12	SEWERAGE UTILITY CHARGES 2023/2024.....	211
5.13	WATER UTILITY CHARGES 2023/2024	212
5.14	WASTE MANAGEMENT UTILITY CHARGES 2023/2024	215
5.15	RATES AND CHARGES DISCOUNT 2023/2024.....	216
5.16	RATES AND CHARGES INTEREST 2023/2024.....	217
5.17	STATE GOVERNMENT'S EMERGENCY MANAGEMENT, FIRE AND RESCUE LEVY AND PAYMENT 2023/2024	218
5.18	STATEMENT OF ESTIMATED FINANCIAL POSITION 2022/2023	219
5.19	ADOPTION OF 2023/2024 BUDGET	220
6	CLOSURE OF MEETING.....	295

1 OPENING

1.1 Acknowledgement of Country

2 PRESENT

Members Present:

The Mayor, Councillor A P Williams (Chairperson)
Deputy Mayor, Councillor N K Fisher
Councillor S Latcham
Councillor C E Smith
Councillor C R Rutherford
Councillor M D Wickerson
Councillor D M Kirkland
Councillor G D Mathers

In Attendance:

Mr R Cheesman – Acting Chief Executive Officer

3 APOLOGIES AND LEAVE OF ABSENCE

4 DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA

5 OFFICERS' REPORTS

5.1 2023-2024 OPERATIONAL PLAN AND PERFORMANCE PLANS

File No:	8320
Attachments:	1. 2023-2024 Operational Plan ↓
Authorising Officer:	Damon Morrison - Manager Workforce and Governance Ross Cheesman - Deputy Chief Executive Officer
Author:	Allysa Brennan - Coordinator Legal and Governance

SUMMARY

The following documents are presented for Council adoption:

- 1. 2023-2024 Operational Plan;*
- 2. 2023-2024 Performance Plan – Fitzroy River Water;*
- 3. 2023-2024 Performance Plan – Rockhampton Regional Waste and Recycling; and*
- 4. 2023-2024 Performance Plan – Rockhampton Airport.*

OFFICER'S RECOMMENDATION

THAT Rockhampton Regional Council's 2023-2024 Operational Plan and the 2023-2024 Performance Plans for Fitzroy River Water, Rockhampton Regional Waste and Recycling and Rockhampton Airport be adopted.

COMMENTARY

The *Local Government Act 2009* and *Local Government Regulation 2012* requires Council to adopt an Operational Plan each financial year. The legislation requires the Operational Plan to include an annual performance plan for each commercial business unit of the local government.

The 2023-24 Operational Plan (**Attachment 1**) is an annual document which outlines actions and targets Council will undertake for the upcoming financial year in accordance with the adopted budget. These actions directly align to Council's five year Corporate Plan overall themes: Our Council; Our Community; Our Economy, Our Environment with infrastructure that underpins what our Council delivers.

The 2023-24 Operational Plan actions align with the \$341.1M total expenditure budget which will be used to progress our plans for developing our community places, spaces and facilities in the coming years to make Rockhampton an even greater place to live, visit and invest.

The Operational Plan highlights Council's key focus areas and significant capital projects for the 2023-24 financial year, being:

Key Focus Areas

- Fiscal Responsibility/Financial Sustainability
- Community Needs
- Economic Development and Future Growth
- Infrastructure Planning

Significant Capital Projects

- North Rockhampton Sewage Treatment Plant Augmentation
 - Glenmore Water Treatment Plant Upgrade
 - Mount Morgan Water Supply Pipeline Project
-

- Mount Morgan Swimming Pool

The *Local Government Regulation 2012* requires the Operational Plan to include an annual Performance Plan for each of Council's commercial business units. The proposed annual Performance Plans for Fitzroy River Water, Rockhampton Regional Waste and Recycling and the Rockhampton Airport form part of the 2023-24 Operational Plan.

PREVIOUS DECISIONS

The contents of the 2023-24 Operational Plan incorporates feedback received from Councillors in relation to key focus areas and priorities for 2023-24 as well as ensuring alignment with the 2023-24 Budget.

The draft 2023-24 Operational Plan actions and targets and Performance Plans were presented were approved in-principle by Councillors during Council meetings held on 8 June 2023.

Council adopted its 2022-2027 Corporate Plan on 8 February 2022.

BUDGET IMPLICATIONS

In accordance with section 175 of the *Local Government Regulation 2012* the Operational Plan must be consistent with the budget.

LEGISLATIVE CONTEXT

Council has a legislative requirement under the *Local Government Act 2009* and *Local Government Regulation 2012* to produce an annual Operational Plan.

Section 174 of the *Local Government Regulation 2012* requires:

- (a) A local government to prepare and adopt an annual Operational Plan for each financial year;
- (b) The Chief Executive Officer to present a written assessment of the local government's progress towards implementing the annual Operational Plan at meetings of the local government held at regular intervals of not more than 3 months; and
- (c) A local government to discharge its responsibilities in a way that is consistent with its annual Operational Plan.

Section 175 of the *Local Government Regulation 2012* outlines that a local government's Operational Plan must:

- (a) Be consistent with its annual budget;
- (b) State how the local government will:
 - (i) Progress the implementation of the 5 year Corporate Plan during the period of the annual operational plan; and
 - (ii) Manage operational risks; and
- (c) Include an annual performance plan for each commercial business unit of the local government.

LEGAL IMPLICATIONS

Failure to adopt an annual Operational Plan will result in legislative non-compliance.

STAFFING IMPLICATIONS

It is anticipated that there will be no implications to Council permanent staffing levels.

RISK ASSESSMENT

In accordance with section 175 of the *Local Government Regulation 2012* the Operational Plan must manage operational risks.

CORPORATE/OPERATIONAL PLAN

The purpose of the annual Operational Plan is to advise how Council intends to address the 2022-2027 Corporate Plan outcomes over the upcoming financial year by outlining the actions and targets Council will undertake in accordance with the adopted budget.

CONCLUSION

The Operational Plan for 2023-24 including the Performance Plans for Fitzroy River Water, Rockhampton Regional Waste and Recycling and the Rockhampton Airport are presented for Council adoption.

2023-2024 OPERATIONAL PLAN AND PERFORMANCE PLANS

2023-2024 Operational Plan

Meeting Date: 4 July 2023

Attachment No: 1



Rockhampton
Regional Council

Rockhampton Regional Council

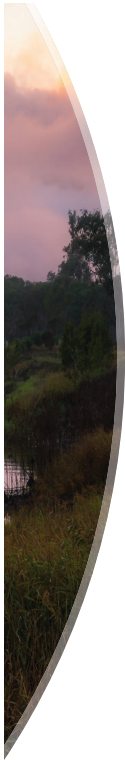
Operational Plan

2023 - 2024



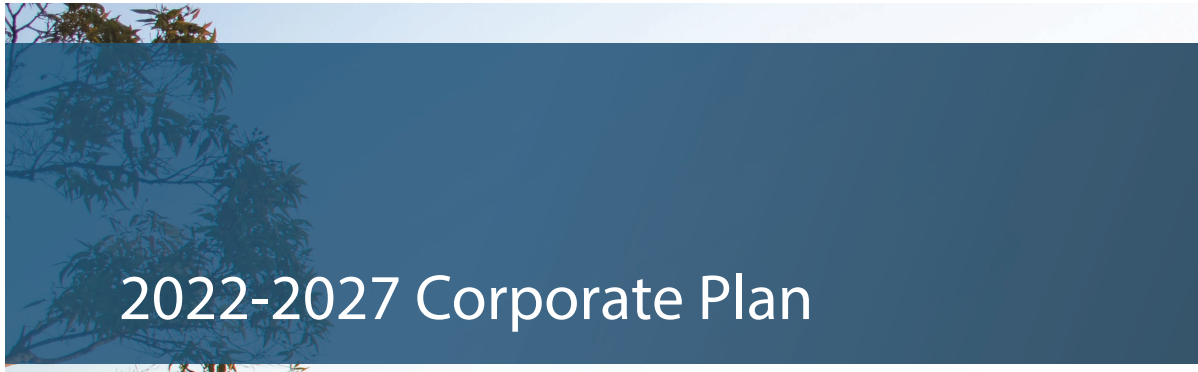
Rockhampton Regional Council would like to acknowledge the Traditional Custodians within our Region, the Darumbal People, the Gaangalu Nation People and the Barada Kabalbara Yetimarala People, and pay our respects to their Elders past, present and emerging.

We also acknowledge the Torres Strait Islander people whose land is in the Torres Strait but who live and work on Aboriginal land.



Contents

2022-2027 Corporate Plan	4
2023-2024 Operational Plan	6
Our Vision and Values	7
Our Councillors	8
Key Focus Areas	10
Significant Capital Projects	12
Our Actions and Targets	
Our Council	14
Our Community	17
Our Economy	19
Our Environment	22
Our Infrastructure	24
Our Commercial Business Units	
Fitzroy River Water	26
Rockhampton Regional Waste and Recycling	38
Rockhampton Airport	48



Council's 2022-2027 Corporate Plan sets the commitments, goals and efforts for our organisation, focussing on our priority of creating a fiscally responsible organisation that provides excellent service and value for money to ratepayers across the Region.

Our Council



GOAL 1.1
We are fiscally responsible
EFFORTS

- » We prioritise our projects and operational activities effectively to achieve our long-term goals
- » Our budgets are financially sustainable and provide value and accountability to the community
- » We have effective governance with accountable decision-making practices
- » We pursue and advocate for funding that enables us to deliver our planned priorities and supports our financial sustainability

GOAL 1.2
We are respected and recognised for our engagement with the community and our contributions to the Region
EFFORTS

- » We build strong and respectful working relationships with stakeholders in all levels of government
- » We have productive and respectful relationships with stakeholders within neighbouring regions
- » We have a strong relationship with the community, built on trust and shared goals for the Region
- » As a community leader, we advocate for the benefit of our community

GOAL 1.3
We are motivated to provide excellent service and have a strong organisational culture
EFFORTS

- » We have a workplace culture that is safe, engaged, responsive, professional and accountable
- » We value our staff and volunteers, and recognise their contributions to the workplace and the Region

Our Community



GOAL 2.1
Our places and spaces enhance the liveability and diversity of our communities
EFFORTS

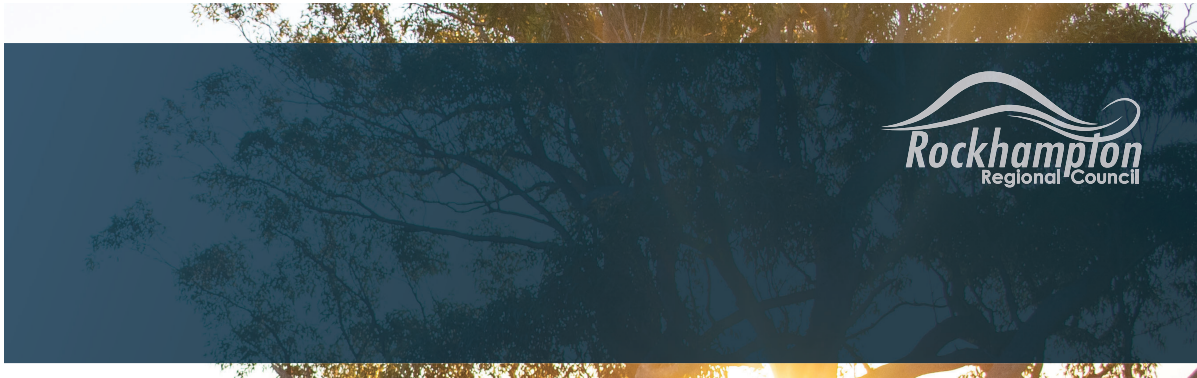
- » We ensure community assets are utilised and appropriate for the needs of the community
- » We encourage diversity of community events and innovative use of our places and spaces
- » Our work takes into consideration the diversity of our communities throughout the Region
- » We provide facilities for sports and the arts that encourage community participation, and attract elite sporting and cultural events
- » We maintain our public places and spaces responsibly by planning and prioritising our work

GOAL 2.2
We support our communities through our activities and programs
EFFORTS

- » We develop our understanding of the needs and concerns of the community
- » We provide opportunities for people to contribute to their communities
- » We support our people and community groups through our programs and resources
- » We are effective advocates and facilitators for our communities

GOAL 2.3
Our Region's heritage and culture are preserved and celebrated
EFFORTS

- » Our services, activities and community assets provide opportunities to celebrate our culture and creative arts, and preserve the Region's heritage
- » Our communities contribute to the enrichment of the Region's cultural heritage
- » We acknowledge and celebrate the Region's cultural diversity



Council's Corporate Plan emphasises the importance of strategic planning, thoroughly understanding our communities and their needs, and providing the infrastructure that underpins vibrant, liveable, growing communities.

Our Economy

GOAL 3.1
We plan for growth with the future needs of the community, business and industry in mind

EFFORTS

- » We have a greater understanding of the Region's economic strengths, opportunities and challenges
- » Our strategic planning supports the Region's growing population and enables economic development
- » We support businesses and industries to adapt and capitalise on the move towards renewable energy and a circular economy

GOAL 3.2
Our work attracts business and industry to our Region

EFFORTS

- » We support projects that strengthen the Region's economic development
- » We facilitate business development and capacity building
- » We advocate for the Region with all levels of government and support non-Council projects that benefit the Region
- » We work collaboratively with business and industry partners and stakeholders

GOAL 3.3
Our work attracts visitors to the Region

EFFORTS

- » We promote our Region as an attractive destination for visitors
- » We design places and deliver events that encourage visitors to come and stay

GOAL 3.4
We support our Region's economy through our projects and activities

EFFORTS

- » We plan and deliver significant projects that deliver ongoing, sustainable economic benefits for the Region
- » Our infrastructure and community assets support the growth of the Region's economy

Our Environment

GOAL 4.1
Our Region is resilient and prepared to manage climate-related risks and opportunities

EFFORTS

- » We have a greater understanding of climate risks and their impacts on the Region, which prepares us for challenges and opportunities in the future

GOAL 4.2
We pursue innovative and sustainable practices

EFFORTS

- » We continually improve our environment and sustainability performance and comply with State and Federal requirements
- » We seek out opportunities that contribute to the long-term environmental sustainability of the Region
- » Our waste management practices accommodate and support environmental sustainability
- » We support our community, businesses and industries as they transition towards a low carbon economy
- » Our practices protect and conserve our natural assets

GOAL 4.3
Our public spaces add value to our Region and our communities

EFFORTS

- » Our public spaces are designed for environmental sustainability, urban greening and amenity

Our Infrastructure

GOAL 5.1
Our Region has infrastructure that meets current and future needs

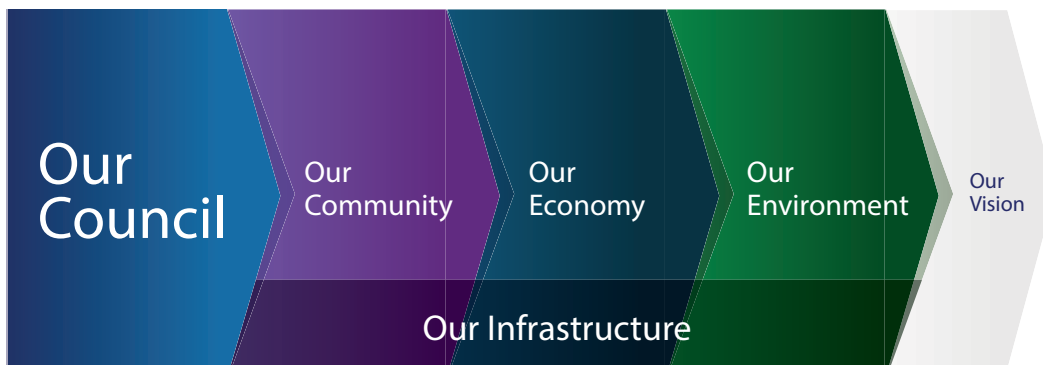
EFFORTS

- » Our Council assets are well maintained
- » Our future projects are planned and prioritised
- » Our significant projects enable and support the Region's economy, community and environment



Purpose of the Operational Plan

Council's Operational Plan is an annual document which outlines actions Council will undertake for the financial year in accordance with the adopted budget. These actions directly align to Council's five-year Corporate Plan goals and efforts.



Council's 2023-2024 Total Expenditure Budget of \$341.1M will be used to progress our plans for developing our community places, spaces and facilities in the coming years to make Rockhampton an even greater place to live, visit and invest.

The Operational Plan is a legislative requirement of the *Local Government Act 2009* and *Local Government Regulation 2012* and must include an annual performance plan for each commercial business unit of the local government.

Measuring Performance

Quarterly reports will be presented to Council that measure and document the progress towards the achievement of the adopted actions.

Targets have been set for each action within the Operational Plan. Reporting on these targets will be based on progress against time, budget-based and other applicable milestones as outlined in reports to Council that are linked to these various initiatives and may be developed through the course of the operational planning process from time to time.

Managing Risk

Council's commitment to risk management is outlined in the Enterprise Risk Management Framework and the Enterprise Risk Management Policy. The operational planning process includes the management of Council's strategic and operational risks. This is achieved through the implementation of the Enterprise Risk Management Procedure.



Our Vision and Values

SAFETYFIRST

ACCOUNTABLE



We are proactive and take personal responsibility.
 We are clear on our expectations, if in doubt we seek clarification.
 We do what we say we will do and deliver our promises on time.
 We hold ourselves and others accountable.
 We take personal accountability for our own and others safety.
 We trust individuals to do their job.

CUSTOMER FOCUSED



We are timely and responsive to our customers and community.
 Our decisions and actions have the customer and community at the front of mind.
 We engage with and listen to the customer.
 We support each other to achieve the best outcome for the customer.

PEOPLE DEVELOPMENT



Leaders coach, support and listen to their people.
 We support and develop our people to ensure they can reach their full potential.
 We will seek and provide feedback with the constructive intent.
 Development is focused on technical and behavioural capability.
 People are valued and treated with respect regardless of position.

ONE TEAM



We work together to find solutions and opportunities.
 We openly share knowledge, information and resources in order to deliver the best outcome for the Council.
 We talk with each other and seek ways to collaborate.
 We understand our shared goals and how each area fits together.
 We develop solutions with the big picture in mind ensuring we encourage collaboration and consider the impact on others.
 Communication and engagement are priorities at all levels.

CONTINUOUS IMPROVEMENT



We take the time to explore better ways to do things.
 We listen to and genuinely value ideas from all staff.
 We accept mistakes will happen and we ensure we share the learnings.
 Continuous improvement is valued as an opportunity not an expense.
 We will be open to change, have an open mind and maintain a positive attitude.



One Great Region.
Live. Visit. Invest.

Our Councillors



Councillor portfolios, part of Council's governance arrangements, provide Councillors with specific responsibilities in addition to their responsibilities under the *Local Government Act 2009*.

The portfolio system provides Councillors with an opportunity to develop a heightened level of knowledge, leadership and representation across the Region in a specified area of responsibility.

The Councillor Portfolio System has a strong alignment with the strategic priorities of Council as outlined in its Corporate Plan and the organisation's core responsibilities.



Portfolio Appointments

The Portfolio appointments of Portfolio Councillors are as follows:

(photo from left to right)

Cr Grant Mathers

Division 3 | **Portfolio:** Planning and Regulation

Cr Neil Fisher

Deputy Mayor | **Portfolio:** Airport

Division 2 | **Assistant Portfolio:** Waste and Recycling

Cr Ellen Smith

Division 4 | **Portfolio:** Infrastructure

Assistant Portfolio: Planning and Regulation

Cr Donna Kirkland

Division 7 | **Portfolio:** Water and Environmental Sustainability

Mayor Tony Williams

Chair: Ordinary Council | **Portfolio:** Advance Rockhampton

Cr Cherie Rutherford

Division 5 | **Portfolio:** Parks, Sport and Public Spaces

Assistant Portfolio: Communities and Heritage

Cr Drew Wickerson

Division 6 | **Portfolio:** Communities and Heritage

Assistant Portfolio: Parks, Sport and Public Spaces

Assistant Portfolio: Water and Environmental Sustainability

Cr Shane Latcham

Division 1 | **Portfolio:** Waste and Recycling

Assistant Portfolio: Airport

Assistant Portfolio: Infrastructure



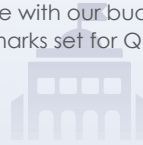
Council have identified a number of key focus areas with an aim of improving our Region for our community and visitors alike.

Our Council
Corporate Plan Theme

Fiscal Responsibility/Financial Sustainability

Operational Plan Reference: 1.1.2.1 | 1.1.2.2

Remain fiscally responsible and ensure projects are prioritised and suitably funded to achieve our long term goals. Ensure the efficient and effective management of Council's finances through adopting budgets that are financially sustainable and provide value and accountability to the community. This is managed through the revision of Council's Long Term Financial Forecast in accordance with our budgetary needs, ensuring our financial indicators are within the expected benchmarks set for Queensland Local Governments.



Our Infrastructure
Corporate Plan Theme

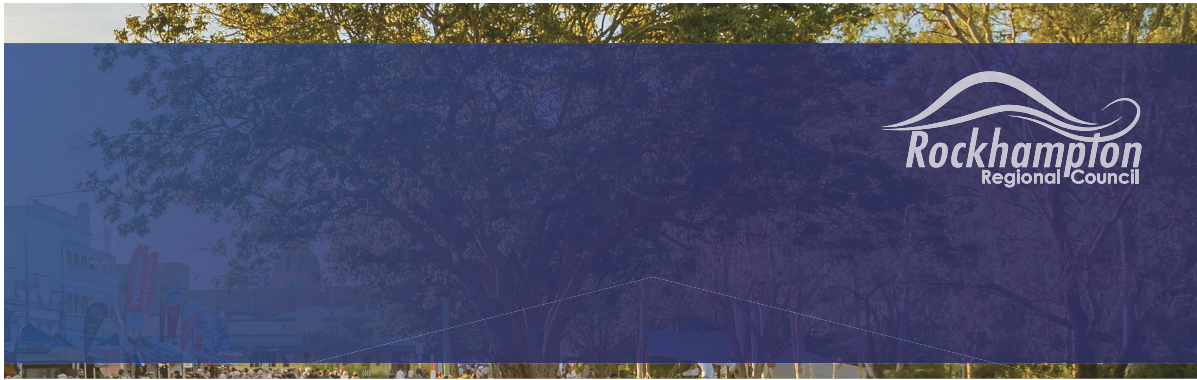
Infrastructure Planning

Operational Plan Reference: 1.1.3.1 | 2.1.1.1 | 2.1.5.1 | 4.1.1.2 | 4.2.1.2 | 4.2.1.3 | 5.1.2.1 | 5.1.2.3 | 5.1.2.4 | 5.1.2.5

Infrastructure planning will continue to be a priority as many of the services provided by Council such as roads, water supply and sewage treatment are asset intensive. Long term infrastructure plans and Asset Management Plans are essential to the efficient delivery of our infrastructure assets and to ensure the effective delivery of Council services. Development and implementation of long term infrastructure plans such as the Local Government Infrastructure Plan, Mount Morgan Water Supply Pipeline Project, Rockhampton and Gracemere Water Supply Strategy, Rockhampton and Gracemere Sewage Treatment Strategy and the Parkhurst Roads Strategy will be vital in delivering sustainable services to our community.

It is also necessary that Council provide a strong voice on behalf of our community to ensure that infrastructure provided by other levels of government or private providers best suit the needs of our Region. Infrastructure planning ensures that our assets are managed strategically, transparently and efficiently.





Community Needs

Operational Plan Reference: 1.2.4.1 | 1.3.1.4 | 2.1.5.2 | 2.2.1.1

It is important for Council to understand community needs in order to effectively plan for and deliver facilities that are well utilised and an appropriate standard to service those needs. Understanding current and future community needs is also essential for effective asset management and in supporting advocacy for external funding of projects.



Our Community
Corporate Plan Theme

Economic Development and Future Growth

Operational Plan Reference: 1.1.3.1 | 1.1.4.1 | 1.2.1.1 | 1.2.2.1 | 2.1.1.1 | 3.1.1.1 | 3.1.1.2 | 3.1.1.3 | 3.1.2.1 | 3.1.3.1 | 3.2.1.2 | 3.2.3.1 | 3.2.4.1 | 3.3.1.1 | 3.3.1.2 | 3.3.2.1 | 3.3.2.2 | 3.4.1.1 | 3.4.2.3

Land use and infrastructure planning and delivery are key dimensions supporting growth of the Rockhampton Region. Council will continue to refine the Rockhampton Region Planning Scheme and Local Government Infrastructure Plan to support and guide growth and development of the Region. Planning, prioritisation and delivery of critical infrastructure supporting residential and commercial growth will be a focus for Council in the near term. This will be complemented by improved asset management planning and advocacy for external funding of capital projects.

Council will support growth and work with industry to build upon the Regions key industry sectors and collaborate with stakeholders to develop and capitalise on our Economic Development Strategy and Action Plan adopted in 2023. New and emerging growth opportunities in the strategy include: Energy and Mining Services, Agriculture and Water, Defence, Transport and Logistics, Residential Construction, the Visitor Economy and Major Events and Professional Services. To ensure we continue to grow as the economic capital of Central Queensland, Council will focus on the following five pillars set out in the Economic Development Strategy: Future Jobs and Investment Attraction, Infrastructure for Future Growth, Regional Promotion and Major Events, Regional Collaboration and Partnerships and Talent Retention and Attraction.



Our Economy
Corporate Plan Theme



Significant Capital Projects

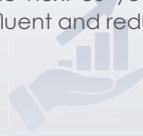
Several significant projects have been highlighted in the Operational Plan. These projects are at varying levels of planning, commencement of construction or final implementation, however they all form part of Council's priorities in the reporting year.

Our Economy
Corporate Plan Theme

North Rockhampton Sewage Treatment Plant Augmentation

Operational Plan Reference: 3.4.2.2

This project involves a major refurbishment of the existing Plant in addition to the expansion of capacity. This augmentation of the North Rockhampton Sewage Treatment Plant is estimated to increase the treatment capacity by an additional 25,000 equivalent persons. This increased capacity will ensure residential and other urban growth in North Rockhampton can be serviced for at least the next 30 years. The project will also further improve the removal of nutrients from the effluent and reduce our environmental footprint on the Fitzroy River estuary.

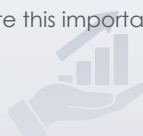


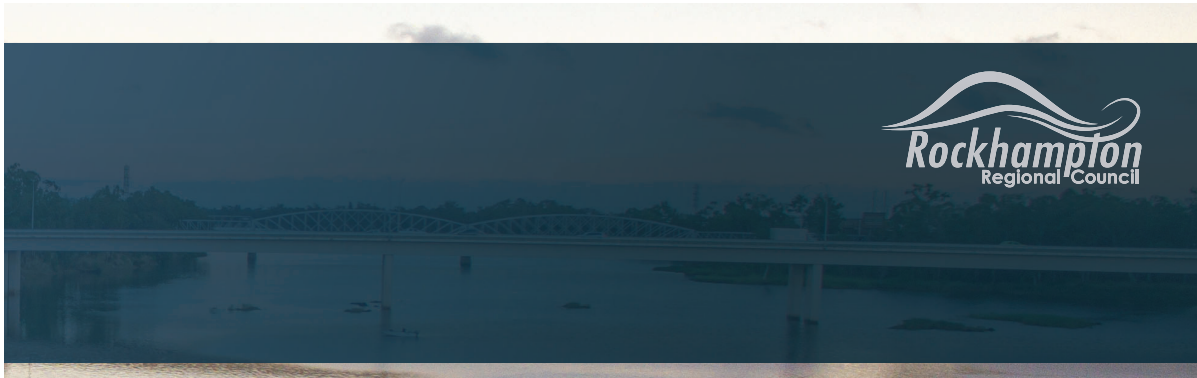
Our Economy
Corporate Plan Theme

Glenmore Water Treatment Plant Upgrade

Operational Plan Reference: 3.4.2.1

This important project will ensure the ongoing safe and reliable operation of the Glenmore Water Treatment Plant, through the complete renewal of all electrical and control systems, including the installation of a fire suppression system and improved treatment process monitoring and control. The project will also achieve improvements to site physical security, as well as cybersecurity to ensure this important asset is protected appropriately.





Mount Morgan Water Supply Pipeline Project

Operational Plan Reference: 5.1.2.2

This project is the design and construction of a new potable water pipeline from the existing Gracemere water network to the Mount Morgan community. The project will provide a new dedicated potable water pipeline of approximately 28.5 kilometres and include two new reservoirs and pump stations at Gracemere, upgrade of the Old Cap Highway pump station, a new booster pump station and break tank at Moonmera, chlorine boosting facilities and network connection works.



Our Infrastructure
Corporate Plan Theme

Mount Morgan Swimming Pool

Operational Plan Reference: 2.1.5.1

This project will provide the community of Mount Morgan and surrounding areas with a community aquatic centre, enabling recreation, swimming lessons and swimming competitions/carnivals. The project will replace the pool and plant equipment, as well as develop new amenities and kiosk. Centrally located within the community and neighbouring community facilities, the pool will provide improved access for families and young people in the area and encourage active lifestyles.



Our Community
Corporate Plan Theme



Our Council

OUR COMMITMENT

We will prioritise our projects, programs and services in a rigorously planned and financially sustainable way. We will consult with the community and advocate on their behalf.
 We will value the contributions of our staff and ensure that their wellbeing and safety is a priority.

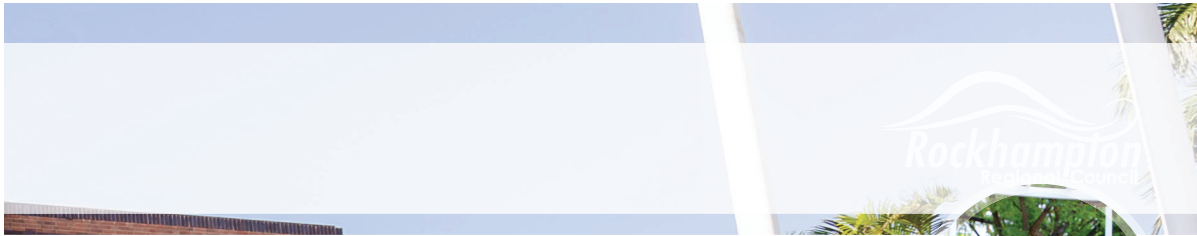
GOAL 1.1 We are fiscally responsible



EFFORTS

- 1.1.1 We prioritise our projects and operational activities effectively to achieve our long-term goals
- 1.1.2 Our budgets are financially sustainable and provide value and accountability to the community
- 1.1.3 We have effective governance with accountable decision-making practices
- 1.1.4 We pursue and advocate for funding that enables us to deliver our planned priorities and supports our financial sustainability

Action	Target	Portfolio
1.1.1.1 Manage the Airport in accordance with the Rockhampton Airport 2023-2024 Performance Plan.	Achieve all financial and non-financial performance targets.	Airport
1.1.1.2 Deliver waste and recycling services in accordance with Rockhampton Regional Waste and Recycling 2023-2024 Performance Plan.	Achieve all financial and non-financial performance targets.	Waste and Recycling
1.1.1.3 Deliver water and sewerage services in accordance with Fitzroy River Water 2023-2024 Performance Plan.	Achieve all financial and non-financial performance targets.	Water and Environmental Sustainability
1.1.2.1 Efficient and effective management of Council's finances.	Long Term Financial Forecast updated at each budget and budget revision.	Whole of Council
1.1.2.2 Delivery of assigned Capital Projects.	Complete 95% expenditure against approved Capital budget.	Infrastructure
1.1.3.1 Continually improve asset management practices.	Develop and adopt a 3-year Asset Management Improvement Plan by 30 June 2024.	Infrastructure
1.1.4.1 Continue to advocate for support from other levels of government for Council's planned priorities.	Advocate for planned priorities in accordance with the Advocacy Framework.	Whole of Council



GOAL 1.2 We are respected and recognised for our engagement with the community and our contributions to the Region



EFFORTS

- 1.2.1 We build strong and respectful working relationships with stakeholders in all levels of government
- 1.2.2 We have productive and respectful relationships with stakeholders within neighbouring regions
- 1.2.3 We have a strong relationship with the community, built on trust and shared goals for the Region
- 1.2.4 As a community leader, we advocate for the benefit of our community

Action	Target	Portfolio
1.2.1.1 Establish a strategic approach to relationships across all levels of Government.	Develop the 2024-2025 Advocacy Plan by 30 June 2024.	Whole of Council
1.2.2.1 Engage in regional collaboration initiatives and targeted advocacy.	Actively participate in Central Queensland Regional Organisation of Council's (CQROC) and associated working groups.	Whole of Council
1.2.3.1 Develop regular and formal engagement with our Traditional Land Owners.	Develop regular and formal engagement with the Traditional Owners of land within the Region.	Communities and Heritage
1.2.3.2 Provide a conduit for all our diverse and active community groups and members to achieve common objectives.	Regular information reports to Council on activity within the community and various initiatives and opportunities.	Communities and Heritage
1.2.4.1 Develop a calendar of engagements in line with the scope and resourcing of the Community Engagement Framework.	Implement actions included in the calendar of engagements.	Whole of Council





GOAL 1.3 **We are motivated to provide excellent service and have a strong organisational culture**



EFFORTS

- 1.3.1 We have a workplace culture that is safe, engaged, responsive, professional and accountable
- 1.3.2 We value our staff and volunteers, and recognise their contributions to the workplace and the Region

Action	Target	Portfolio
1.3.1.1 Implement the Health and Safety Strategy.	Deliver the Health and Safety Strategy actions for 2023-24.	Whole of Council
1.3.1.2 Maintain a safe work environment for all employees, volunteers and contractors of Council.	Develop and implement the annual Work Health and Safety Performance Measures Procedure for 2023-24 to monitor compliance against Key Performance Indicators.	Whole of Council
1.3.1.3 Implement the Information and Communication Technology Strategic Plan 2021-2025.	Deliver the Information and Communication Technology Strategic Plan actions for 2023-24.	Whole of Council
1.3.1.4 Undertake a review of delivery of customer service, including a review of our Customer Service Charter to ensure a consistent approach to customer service across Council.	Completion of a 3 year Customer Service Strategy by 30 June 2024.	Whole of Council
1.3.1.5 Complete a Strategy that assesses all of Council's works depots and associated infrastructure. This Strategy will be the basis of a future plan to ensure needs are addressed and these worksites are safe and effective.	Completion of a Depot Strategy by 31 March 2024.	Whole of Council
1.3.2.1 Develop and implement required strategies and operational actions from the Certified Agreements.	Deliver all actions and strategies within the timeframes indicated in the Certified Agreements.	Whole of Council

Our Community

We will engage with the community to provide facilities that meet their needs, and have Service Delivery Standards and measures for key areas.

OUR COMMITMENT



Our places and spaces enhance the liveability and diversity of our communities

GOAL 2.1

EFFORTS

- 2.1.1 We ensure community assets are utilised and appropriate for the needs of the community
- 2.1.2 We encourage diversity of community events and innovative use of our places and spaces*
- 2.1.3 Our work takes into consideration the diversity of our communities throughout the Region**
- 2.1.4 We provide facilities for sports and the arts that encourage community participation, and attract elite sporting and cultural events
- 2.1.5 We maintain our public places and spaces responsibly by planning and prioritising our work

Action	Target	Portfolio
2.1.1.1 Update Asset Management Plans for Buildings	Present plans to Council for adoption by 30 June 2024.	Infrastructure
2.1.1.2 Prepare a discussion paper which outlines the number of different arrangements within the community and the advantages and disadvantages of each.	Discussion paper prepared and briefing to Council provided.	Parks, Sport and Public Spaces and Communities and Heritage
2.1.4.1 Support and Sponsorship for the Queensland Touch Football Junior State Cup and the Queensland Country Rugby Union Championship.	Assistance and liaison for the successful delivery of both events.	Parks, Sport and Public Spaces
2.1.5.1 Undertake Mount Morgan Pool Redevelopment Project.	Commence construction and complete for commissioning by June 2024.	Parks, Sport and Public Spaces
2.1.5.2 Continue the review of current levels of service and maintenance of open spaces to identify opportunities for continuous improvement.	Present an updated analysis report to Council and review service level standards by 30 June 2024.	Parks, Sport and Public Spaces



OPERATIONAL PLAN 2023 - 2024 | 17



Our Community

GOAL 2.2 We support our communities through our activities and programs



EFFORTS

- 2.2.1 We develop our understanding of the needs and concerns of the community
- 2.2.2 We provide opportunities for people to contribute to their communities*
- 2.2.3 We support our people and community groups through our programs and resources
- 2.2.4 We are effective advocates and facilitators for our communities**

Action	Target	Portfolio
2.2.1.1 Undertake planning for major sports events and precincts.	Provide regular updates to Council.	Parks, Sport and Public Spaces
2.2.3.1 Create a community that is supported to achieve best practices in waste management.	Deliver the Rockhampton Regional Waste and Recycling Waste Education Plan 2023 by 31 December 2023.	Waste and Recycling

*Operational Plan Action 1.2.3.2. also aligns with Corporate Plan Effort 2.2.2.
 **Operational Plan Action 1.2.1.1 also aligns with Corporate Plan Effort 2.2.4.

GOAL 2.3 Our Region's heritage and culture are preserved and celebrated



EFFORTS

- 2.3.1 Our services, activities and community assets provide opportunities to celebrate our culture and creative arts, and preserve the Region's heritage
- 2.3.2 Our communities contribute to the enrichment of the Region's cultural heritage***
- 2.3.3 We acknowledge and celebrate the Region's cultural diversity

Action	Target	Portfolio
2.3.1.1 Review the demand for Heritage Services within Council and Community and establish a plan to manage into the future.	Establish sustainable operation of the Heritage Village and overview of gaps and needs in other Heritage/Museum offerings and places.	Communities and Heritage
2.3.3.1 Undertake a review of Council's existing Indigenous Land Use Agreement (ILUA) with Darumbal People Aboriginal Corporation and commence negotiations of an ILUA with Gaangalu Nation People.	Monitor progress of ILUA arrangements and present report to Council every quarter.	Communities and Heritage

***Operational Plan Action 2.3.1.1 also aligns with Corporate Plan Effort 2.3.2.

Our Economy

We will deliver and implement economic development strategies and plans to support future growth opportunities.

OUR
COMMITMENT

We will have Performance Plans for our commercial businesses, and plans for all major areas of Council and monitor our progress.



We plan for growth with the future needs of the community, business and industry in mind GOAL 3.1

EFFORTS

- 3.1.1 We have a greater understanding of the Region's economic strengths, opportunities and challenges
- 3.1.2 Our strategic planning supports the Region's growing population and enables economic development
- 3.1.3 We support businesses and industries to adapt and capitalise on the move towards renewable energy and a circular economy

Action	Target	Portfolio
3.1.1.1 Focus upon the growth opportunities identified in the Rockhampton Region Economic Development Strategy and Action Plan 2023-2028.	Implement and deliver 2023/2024 economic actions as set out in the Rockhampton Region Economic Action Plan matrix by 30 June 2024.	Advance Rockhampton
3.1.1.2 Develop and grow agricultural business readiness and planning to maximise industry water resources.	Agricultural business services survey to be completed by 31 May 2024.	Advance Rockhampton
3.1.1.3 Continue advocacy for a defence troop presence, defence jobs and industry capability, defence logistics and maintenance opportunities within the Region.	Continued engagement with high-level defence officials, senior government representatives, defence industry, and education providers.	Advance Rockhampton
3.1.2.1 Commence Ten Year Review of the Rockhampton Region Planning Scheme.	Complete preliminary consultation with internal and external stakeholders and commence independent external review.	Planning and Regulation
3.1.3.1 Increase industry engagement in the development of a Circular Economy in the Rockhampton Region.	Scope and deliver three circular economy feasibility studies by 30 April 2024.	Advance Rockhampton



GOAL 3.2 Our work attracts business and industry to our Region



EFFORTS

- 3.2.1 We support projects that strengthen the Region's economic development
- 3.2.2 We facilitate business development and capacity building*
- 3.2.3 We advocate for the Region with all levels of government and support non-Council projects that benefit the Region
- 3.2.4 We work collaboratively with business and industry partners and stakeholders

Action	Target	Portfolio
3.2.1.1 Review Council's Infrastructure Charges Resolution.	Review and update as required by 31 December 2023.	Planning and Regulation
3.2.1.2 Develop a rolling 'Live and Work in Rockhampton' marketing campaign.	Deliver and launch campaign by 31 March 2024.	Advance Rockhampton
3.2.3.1 Collaborate with key stakeholders to identify relevant non-Council projects and issues for advocacy to other levels of government.	Non-Council projects and issues are included in Council's Advocacy Plan.	Whole of Council
3.2.4.1 Develop further opportunities to engage and collaborate with local industry, industry groups and industry partners.	Deliver a minimum of 12 business events led by Advance Rockhampton by 30 June 2024.	Advance Rockhampton

*Operational Plan Action 3.1.1.1 also aligns with Corporate Plan Effort 3.2.2.

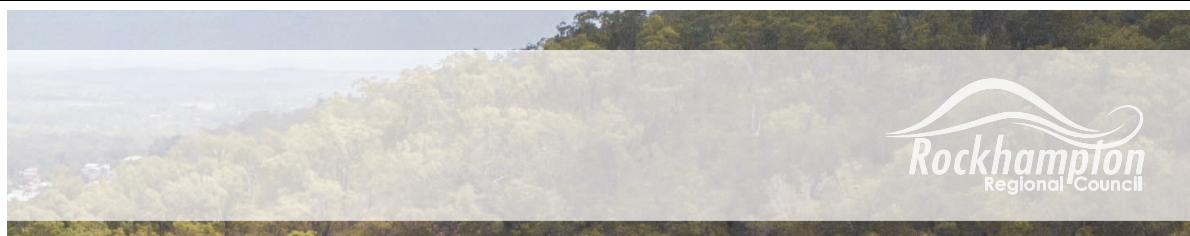


Our work attracts visitors to the Region GOAL 3.3

EFFORTS

- 3.3.1 We promote our Region as an attractive destination for visitors
- 3.3.2 We design places and deliver events that encourage visitors to come and stay

Action	Target	Portfolio
3.3.1.1 Develop new tours and experiences in the Explore Rockhampton Self-Guided Tours App and focus promotion on the regions Hero Experience pillars: natural encounters, adventure and discovery, lifestyle and culture, history and heritage and major events.	Launch three new tours/experiences by 30 April 2024.	Advance Rockhampton



Action	Target	Portfolio
3.3.1.2 Plan and implement initiatives that improve tourism accessibility and inclusivity in line with the 2023 Year of Accessible Tourism, Tourism Queensland objectives.	Implement new accessible and inclusive based content across the Explore Rockhampton media channels by 31 October 2023.	Advance Rockhampton
3.3.2.1 Continue promotion 'out of region' for major events.	Increase 'out of region' attendance at major events by 5% by 30 June 2024.	Advance Rockhampton
3.3.2.2 Consolidate and grow the Rockhampton Region Major Events calendar.	Attract and secure one additional major regional event by 31 March 2024.	Advance Rockhampton

GOAL 3.4 We support our Region's economy through our projects and activities

EFFORTS

- 3.4.1 We plan and deliver significant projects that deliver ongoing, sustainable economic benefits for the Region
- 3.4.2 Our infrastructure and community assets support the growth of the Region's economy



Action	Target	Portfolio
3.4.1.1 Deliver project de-risking business cases to ensure agricultural projects are investment ready.	The Making Water Work initiative is 50% complete by 30 June 2024.	Advance Rockhampton
3.4.2.1 Undertake the Glenmore Water Treatment Plant Upgrade Project.	Carry out electrical upgrade and mechanical services work in line with approved project schedule by 30 June 2024.	Infrastructure
3.4.2.2 Undertake the North Rockhampton Sewage Treatment Plant Augmentation Project.	Complete construction work on Stage 2a (new process train) and progress to commence on Stage 2b (existing process train) inline with approved project schedule.	Infrastructure
3.4.2.3 Develop a suitable strategy for the Materials Recycling Facility operation within the Region.	Develop strategy by 30 June 2024.	Waste and Recycling



Our Environment

OUR COMMITMENT

We will deliver environmental sustainability strategies and plans.

GOAL 4.1 Our Region is resilient and prepared to manage climate-related risks and opportunities



EFFORTS

4.1.1 We have a greater understanding of climate risks and their impacts on the Region, which prepares us for challenges and opportunities in the future

Action	Target	Portfolio
4.1.1.1 Commence local implementation of the Climate Risk Management Framework for Queensland Local Government.	Undertake strategic climate risk profiling by 30 June 2024.	Water and Environmental Sustainability
4.1.1.2 Finalise the final stage of the North Rockhampton Flood Backflow Prevention Project to enable an increased level of protection of the North Rockhampton Flood Mitigated Area in riverine flooding events.	Complete the construction and commissioning by 31 March 2024.	Water and Environmental Sustainability



We pursue innovative and sustainable practices GOAL 4.2

EFFORTS

- 4.2.1 We continually improve our environment and sustainability performance and comply with State and Federal requirements
- 4.2.2 We seek out opportunities that contribute to the long-term environmental sustainability of the Region
- 4.2.3 Our waste management practices accommodate and support environmental sustainability*
- 4.2.4 We support our community, businesses and industries as they transition towards a low carbon economy
- 4.2.5 Our practices protect and conserve our natural assets**

Action	Target	Portfolio
4.2.1.1 Develop a comprehensive rehabilitation program for the Fitzroy River Barrage following condition assessment.	Adopt rehabilitation program by 31 March 2024.	Water and Environmental Sustainability
4.2.1.2 Implement the development of the Lakes Creek Road Landfill in accordance with the Masterplan and detailed design.	Actions from the Masterplan are completed in line with budget and in accordance with detailed design by 30 June 2024.	Waste and Recycling



Action	Target	Portfolio
4.2.1.3 Continue to develop the Central Queensland Regional Waste Management Plan.	Develop Central Queensland Regional Waste Management Plan by 30 June 2024.	Waste and Recycling
4.2.2.1 Implement the Sustainability Strategy for the Region in accordance with the Annual Action Plan.	Report on progress via quarterly updates and an annual Year in Review highlights report.	Water and Environmental Sustainability
4.2.2.2 Develop an extensive meter replacement program.	Prepare a program to identify priority precincts for wholesale meter replacement by 31 March 2024.	Water and Environmental Sustainability
4.2.4.1 Promote innovative and sustainable practices across our local communities.	Develop and commence delivery of initiatives by 30 June 2024.	Water and Environmental Sustainability

*Operational Plan Action 1.1.1.2 also aligns with Corporate Plan Effort 4.2.3.
 **Operational Plan Action 4.2.2.1 also aligns with Corporate Plan Effort 4.2.5.

GOAL 4.3 Our public spaces add value to our Region and our communities



EFFORTS

4.3.1 Our public spaces are designed for environmental sustainability, urban greening and amenity***

***Operational Plan Action 3.1.2.1 also aligns with Corporate Plan Effort 4.3.1.



OPERATIONAL PLAN 2023 - 2024 | 23

Our Infrastructure

OUR COMMITMENT

We will undertake asset management and planning, and will work within our projects priorities to provide infrastructure to support the community.

GOAL 5.1 Our Region has infrastructure that meets current and future needs

EFFORTS

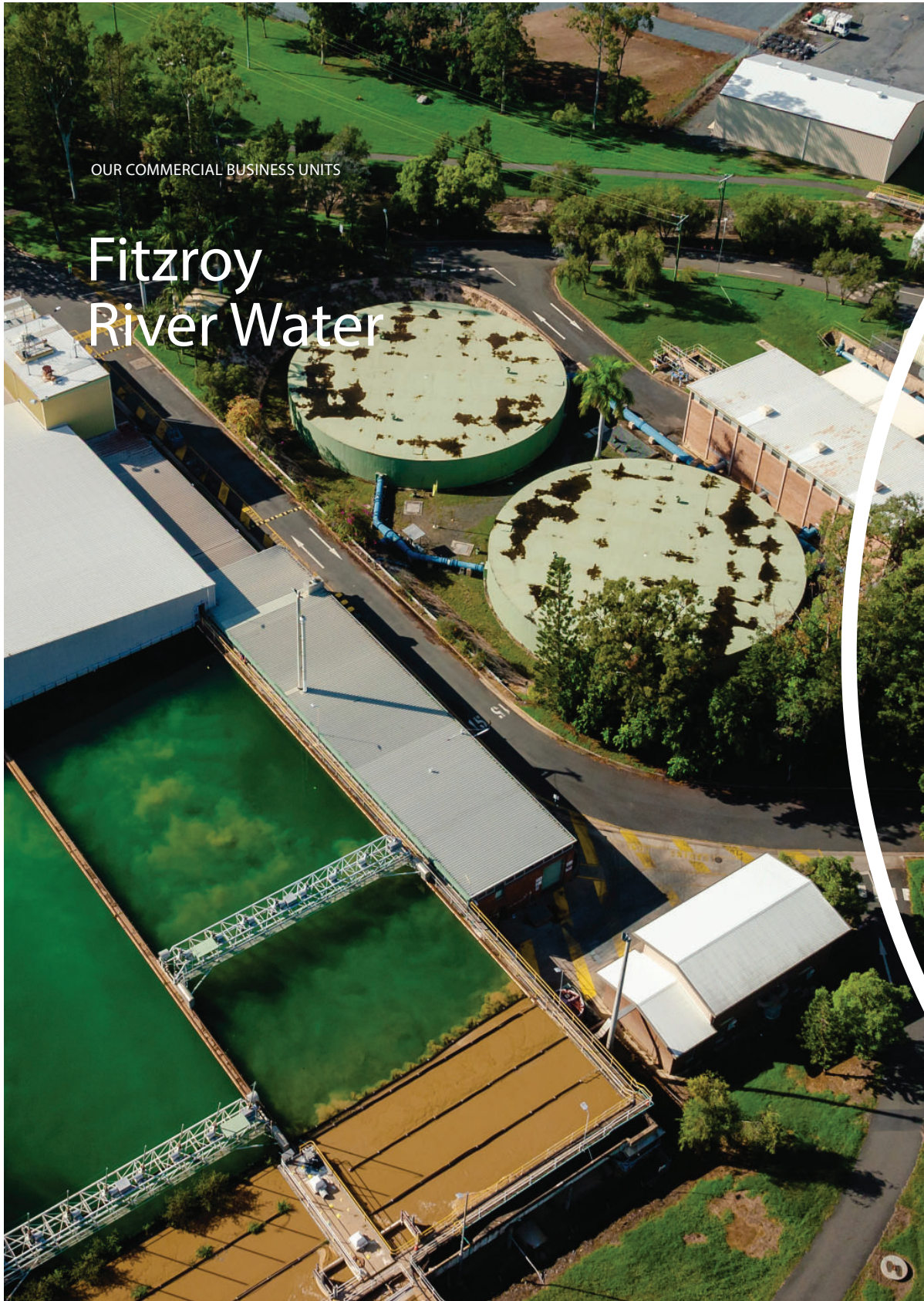
- 5.1.1 Our Council assets are well maintained*
- 5.1.2 Our future projects are planned and prioritised
- 5.1.3 Our significant projects enable and support the Region's economy, community and environment**

Action	Target	Portfolio
5.1.2.1 Implement Gracemere and South Rockhampton Sewage Treatment Plan Strategy.	Implement design and construction of short-term measures and the planning for long term strategy.	Infrastructure
5.1.2.2 Construction of a new potable water pipeline from Gracemere to Mount Morgan.	Commence construction.	Infrastructure
5.1.2.3 Develop a Long-Term Water Supply Strategy for Rockhampton and Gracemere.	Present strategy to Council for adoption by 31 December 2023.	Water and Environmental Sustainability
5.1.2.4 Secure direction on refurbishment/redevelopment of Pilbeam Theatre.	Continue to advocate for funding for a business case by 30 June 2024.	Communities and Heritage
5.1.2.5 Complete and receive endorsement for Rockhampton Showgrounds Master Plan.	Plan endorsed by Council by 31 October 2023.	Communities and Heritage

*Operational Plan Action 1.1.3.1 also aligns with Corporate Plan Effort 5.1.1.

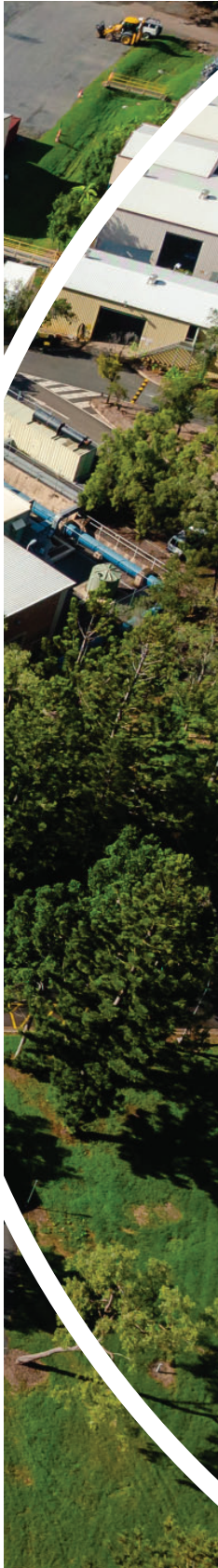
**Operational Plan Action 2.1.5.1, 3.4.2.1, 3.4.2.2 and 5.1.2.2 also aligns with Corporate Plan Effort 5.1.3.





OUR COMMERCIAL BUSINESS UNITS

Fitzroy River Water



2023-2024 PERFORMANCE PLAN

OVERVIEW

Fitzroy River Water (FRW) is a commercial business unit of Council responsible for operating and maintaining water and sewer assets totalling approximately \$1,015.9 billion (replacement value). General functions of these assets include the storage and supply of raw water for commercial and agricultural purposes, treating and distributing potable water for urban and industrial use, and the collection, treatment and discharge of treated effluent. FRW provides water and sewerage services to the communities of Rockhampton, Gracemere and Mount Morgan. It is also a bulk drinking water supplier to Livingstone Shire Council.

This plan underpins FRW's performance objectives over the 2023-24 financial year in accordance with the *Local Government Regulation 2012* and commercialisation principles under the provisions of the *Local Government Act 2009*.

OBJECTIVES

FRW will deliver all services relating to water and sewerage on behalf of Council in accordance with the parameters outlined within this performance plan and those identified within Council's 2023-24 Operational Plan.

FRW will enhance the community's quality of life providing sustainable water, sewerage and environmental services, through innovation, technical expertise, business efficiency, excellence in customer service and commitment to the environment.

The key objectives of FRW are to deliver commercially viable water and sewerage services that satisfy adopted and statutory customer service standards.

FRW will, in conducting the activities on behalf of Council:

- » Provide high-quality, safe, reliable and cost-effective water and sewerage services;
- » Operate in an efficient and financially sustainable manner and provide Council with an appropriate rate of return;
- » Responsibly manage, improve and augment infrastructure;
- » Be responsive to customer needs;
- » Meet performance targets;
- » Optimise costs;
- » Protect the environment, encourage water conservation and water recycling; and
- » Undertake other commercial activities with a profit motive.

VALUES

FRW will provide a service which embraces Council's Corporate Values of Safety, Accountable, Customer Focused, Continuous Improvement, One Team, and People Development.

Contribute to the Region's liveability, growth and development by being a leading water and sewerage business.

Vision

Mission

To efficiently and reliably provide sustainable, high quality water and sewerage services.

NATURE AND SCOPE OF ACTIVITIES

Broadly, the nature and extent of the water and sewerage services provided by FRW are as follows:

Water Operations



25,767ML
Water



1
Barrage
(Fitzroy River Barrage High Priority Allocation: 50,383ML)



1
Dam
(Mount Morgan No. 7 Dam Capacity at full operating level: 2,830ML)



2
Water Treatment Plants
(120ML/d and 2.6ML/d)



862km
Water Reticulation



21
Potable Water Supply Reservoirs



37
Pumping Stations and Bores



33,142
Properties Served – not including vacant land
(as at 30 June 2022)

Sewerage Operations



6,922ML
Sewage Treated



4
Sewage Treatment Plants
(10 ML/d, 5 ML/d, 2 ML/d, 0.2 ML/d)



57
Pumping Stations



744km
Sewerage Collection Mains



30,480
Properties Served – not including vacant land
(as at 30 June 2022)

FINANCIAL AND NON-FINANCIAL PERFORMANCE TARGETS

Financial Performance

Performance Measure	2023-24 Target	Explanation	Calculation
Operating surplus ratio	49.6%	An indicator of the extent to which revenue raised covers operational expenses only or are available for capital funding purposes or other purposes.	Net result (excluding capital items) divided by total operating revenue (excluding capital items)
Interest coverage ratio	715.1 times	An indicator of the extent to which an entity can pay their interest expense on outstanding debt.	Earnings before interest, tax, depreciation and amortisation divided by interest expense
Asset sustainability ratio	Greater than 90%	An indicator of the extent to which the infrastructure assets are being replaced as they reach the end of their useful lives. The Department of State Development, Infrastructure, Local Government and Planning target is greater than 90% per annum (on average over the long-term).	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense
Competitive neutrality ratio (% of gross revenue)	26.9%	An indicator of the extent to which operating revenues are committed to competitive neutrality adjustments such as tax equivalents and return to Council.	Competitive neutrality adjustments divided by operating revenue
Depreciation ratio	16.5%	An indicator of the extent to which operating revenues are committed to funding depreciation.	Depreciation and amortisation expenditure divided by operating revenue
Return on assets	6.9%	An indicator of how profitable a business is relative to its total assets. Return on assets tells you what earnings were generated from invested capital (assets).	Net profit after tax divided by Written Down Value of assets (excluding contributed or rehabilitation assets)
RRC Operational Plan	By year end	Initiatives successfully completed.	N/A
Operating Budget	Advise quarterly or when variances arise	Conduct all activities in accordance with required timelines and budget.	N/A
Annual Revenue	Advise quarterly or when variances arise	Timely reporting of any significant variations to budget revenue and collection timing.	N/A
Capital Works	Within 10%	Completion of capital program in accordance with adopted timeframe and budget.	Actual expenditure divided by budget

Non-Financial Performance

Potable Water Supply Schemes

CSS Reference	Performance Indicator	Rockhampton and Gracemere	Mount Morgan
Day to Day Continuity			
CSS1	Extent of unplanned interruptions – connections based (number per 1,000 connections per year)	<80	<80
CSS2	Extent of unplanned interruptions – incidents based (number per 100 km of main per year)	<30	<30
CSS3	Time for restoration of service – unplanned interruptions (% restored within 5 hours)	>95%	>95%
CSS4	Customer interruption frequency:		
	1 interruption per year	5%	5%
	2 interruptions per year	2%	2%
	3 interruptions per year	1%	1%
	4 interruptions per year	0.50%	0.50%
	5 or more interruptions per year	0.25%	0.25%
CSS5	Average interruption duration – planned and unplanned	<3 hours	<3 hours
CSS6	Response time:	>95%	>95%
	Priority 1 – 1 hour response		
	Priority 2 – 2 hours response		
	Priority 3 – 24 hours response		
	Restoration time:	>95%	>95%
	Priority 1 – 5 hours restoration		
	Priority 2 – 24 hours restoration		
	Priority 3 – 5 days restoration		
Adequacy and Quality of Normal Supply of Water Supply			
CSS7	Minimum pressure standard at the water meter	220 kPa	220 kPa
CSS8	Minimum flow standard at the water meter	9 L/min	9 L/min
CSS9	Connections with deficient pressure and/or flow (% of total connections)	<2.5%	<2.5%
CSS10	Drinking water quality (compliance with industry standard)*	>98%	>98%
CSS11	Drinking water quality complaints (number per 1,000 connections)	<3	
CSS12	Drinking water quality incidents (number per 1,000 connections)	<2	<2
Long Term Continuity of Water Services			
CSS13	Water main breaks (number per 100 km of main)	<20	<20
CSS14	Water services breaks (number per 1,000 connections)	<20	<20
CSS15	System water loss (litres per connection per day)	<150 L	<150 L

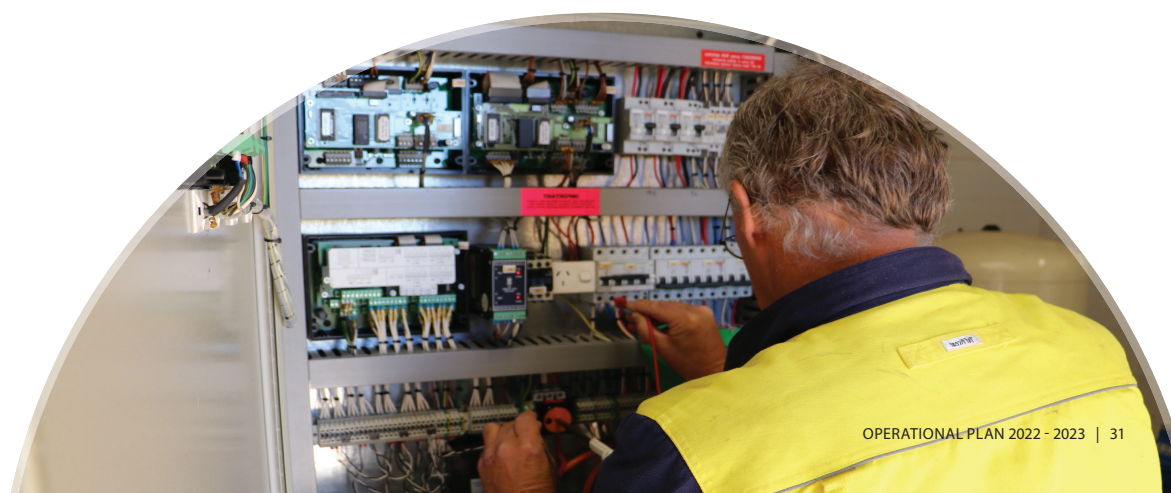
*FRW's Drinking Water Quality Management Plan identifies the following key water quality parameters as reference indicators for customer service purposes: physical and chemical water quality parameters – Target: >99% of all samples tested compliant with Australian Drinking Water Guidelines; E. coli – Target: None detected in >98% of all samples tested.

Non-Financial Performance

Sewerage Schemes			
CSS Reference	Performance Indicator	Rockhampton and Gracemere	Mount Morgan
Effective Transportation of Sewage			
CSS16	Sewage overflows – total (number per 100km of main)	<25	<10
CSS17	Sewage overflows to customer property (number per 1,000 connections)	<5	<5
CSS18	Odour complaints (number per 1,000 connections)	<1	
CSS19	Response time: Priority 1 – 1 hour response Priority 2 – 2 hours response Priority 3 – 24 hours response	>95%	>95%
	Restoration time: Priority 1 – 5 hours restoration Priority 2 – 24 hours restoration Priority 3 – 5 days restoration	>95%	>95%
Long Term Continuity of Sewerage Services			
CSS20	Sewer main breaks and chokes (number per 100km of main)	<20	<20
CSS21	Sewer inflow and infiltration (ratio of Peak Day Flow to Average Day Flow)	<5	<5

Customer Service Standards

Performance Indicator	2023-24 Target
Installation of new water connections (within the water service area) – excluding private works new connections	<15 working days
Installation of sewerage connections (within the sewered area) – excluding private works new connections	<15 working days
Complaints (excluding maintenance of water and sewerage services) – advise outcome	<20 working days





COMMUNITY SERVICE OBLIGATIONS

Community service obligations arise when a government specifically requires a public enterprise to carry out activities relating to outputs or inputs which it would not elect to do on a commercial basis or, alternatively, would only provide at higher prices or via some other form of compensation. The following community service obligations have been identified for the 2023-24 financial year and are funded by Council:

Water

Community Service Obligation	Estimated Cost	Objective
Sporting Bodies Water Access and Consumption	\$64,123	Council upon review of applications, at times, grants remissions for water charges. These amounts are then claimed as a community service obligation by FRW. Refer to Council's Rates Concession Policy.
Undetected Leak Rebates	\$110,000	A resolution dated 23 May 2017 states that the implementation of the Undetected Leak Rebate Policy for both residential and non-residential customers be identified as a community service obligation to the amount of \$110,000 per annum.
Water Total	\$174,123	

Sewerage

Community Service Obligation	Estimated Cost	Objective
Combined Line Charges (expenses)	\$82,442	A resolution dated 22 June 1999 states that Council continue its current policy of maintaining combined line house drains and fund all such work carried out by FRW as a community service obligation.
Combined Line Charges (capital)	\$150,000	Further to the above resolution regarding the maintenance of combined lines, FRW has begun a full replacement program of these assets. As a result, the cost of replacing these combined lines also constitutes a community service obligation and the full cost incurred is claimed.
Raising Access Chambers	\$150,000	A resolution dated 29 May 2000 states that FRW carries out the raising of sewerage manholes and claims this as a community service obligation.
Sporting Bodies Sewerage Access	\$143,790	Council upon review of applications, at times, grants remissions for sewerage charges. These amounts are then claimed as a community service obligation by FRW. Refer to Council's Rates Concession Policy.
Sewerage Total	\$526,232	
TOTAL	\$700,355	

FINANCIAL POLICIES

Capital Structure

FRW's notional capital structure is 60% debt/40% equity for pricing purposes. FRW will continue to improve long term financial planning models which upon adoption, will be incorporated into Council's overall financial strategy. All FRW's financial planning is subject to approval by Council.

Borrowings

Debt financing is provided by Council under the terms and conditions imposed by the Queensland Treasury Corporation having regard to Council's determination on FRW's capital structure. FRW will be responsible for managing this debt and use Council's services where necessary to assist in this regard. Loans will only be used for capital expenditure and long term borrowing strategies will be in line with Council's long term financial plan.

Depreciation

Asset depreciation for external reporting and tax purposes will be calculated in accordance with Australian Accounting Standards and the Local Government Tax Equivalent Manual, respectively.

Working Capital

Council provides working capital as required which does not replace long term fixed borrowings.

Dividends

Annual dividends returned to Council are determined as part of the budget process. A ten year forecast reviews the level of future capital expenditure and affordability prior to setting dividends.

Treatment of Surpluses/Losses

In accordance with Council resolution, after the required Return on Assets and Income Tax Equivalents have been forwarded to Council each year, any remaining surplus/loss will be held in FRW's Retained Earnings for revenue fluctuations unless Council endorses an alternate treatment of such revenue.

Taxation

FRW is required to pay taxes either in the form of tax equivalents (income tax, land tax and stamp duty) to Council or via Council to the relevant government agencies (payroll tax, GST and fringe benefits).

Contributed Assets

Assets donated by developers or other parties will be recognised as revenue and a non-current asset. Contributed assets will also be recognised in the asset management system as a contributed asset.

Grants and Subsidies

FRW, in conjunction with Council, will provide priority projects to optimise use of available grants and subsidies.

Pricing

When developing pricing structures, FRW applies the National Competition Policy methodologies in conjunction with Council policies. While it is Council's responsibility for price setting, applying competitive neutrality principles negates competitive advantage when acting as a monopoly business activity.

Water utility charges consist of a two-part tariff – an access charge and a consumption charge.

Sewerage utility charges are set on number of charges per residence or number of charges per pedestal and/or equivalent urinal.

PROPOSED MAJOR INVESTMENTS

FRW's proposed major investments for 2023-24 financial year are outlined below:

Water Supply	Cost
Barrage / Dam	\$2.3M
Water Treatment Plants	\$10.3M
Water Pump Stations	\$0.6M
Water Reservoirs	\$2.7M
Water Mains	\$1.8M
Water Meters	\$2.5M
Water Supply	\$25.0M
Solar Initiative	\$4.1M
TOTAL	\$49.3M

Sewerage	Cost
Sewage Treatment Plants	\$20.7M
Sewerage Pump Stations	\$1.6M
Sewerage Mains	\$3.5M
Other	\$0.3M
TOTAL	\$26.1M

CUSTOMER SERVICE

Customers are entitled to be provided with a service that consistently meets all relevant state legislative compliance targets and national guideline requirements. Customer needs and satisfaction will be met in the achievement of our Customer Service Standard performance targets and through our values. FRW is responsible for the contact with, and commitment to, customers in accordance with customer service standards. Commercial customers will also have a formal contract with Council but the service will be provided by FRW on behalf of Council.

As a water service provider, FRW has prepared a Customer Service Standard in line with the requirements of the *Water Supply (Safety and Reliability) Act 2008* (the Act). The Customer Service Standard states a target for the level of service provided and the process for service connections, billing, metering, accounting, customer consultation, complaints and dispute resolution. The Act also requires a water or sewerage service provider supplying a reticulated water service or sewerage service to declare the relevant area to be a service area and keep a map showing the service area.

FRW undertakes quarterly reporting to Council on performance against the adopted Customer Service Standards and aims to achieve the Non-Financial Performance indicators in the 2023-24 Performance Plan.

Access to the Customer Service Standard: <https://www.rockhamptonregion.qld.gov.au/CouncilServices/Fitzroy-River-Water>

Access to the Service Area Maps: <https://www.rockhamptonregion.qld.gov.au/CouncilServices/Fitzroy-River-Water>



DELEGATED AUTHORITIES

Council will be responsible for providing an environment in which FRW can operate in a manner in which it has every opportunity to meet the objectives of commercialisation and that responsibility will include:

- » Providing FRW with the required delegations to operate to achieve outcomes set by Council, within the context of the management framework of Council, in line with legislation, and in accordance with the adopted performance plan;
- » Providing funding as agreed in budget;
- » Not unnecessarily withholding approvals; and
- » Not to expect non-commercial effort unless identified as a customer service obligation and appropriate funding provided.

To protect its assets and to ensure that it can meet its performance agreement with Council, FRW is responsible for managing and controlling the operations and development of water and sewerage infrastructure, where required, in accordance with Council's adopted policies.

FRW's overall delegated authorities are in accordance with section 259 of the *Local Government Act 2009*. A full list of delegations and authorisations is maintained in Council's Delegations and Authorisations Registers including delegated powers in various Legislative Acts.

REPORTING FRAMEWORK

FRW will report to Council through various forums to meet corporate reporting requirements to satisfy the requirements set out in the *Local Government Act 2009* and the *Local Government Regulation 2012* and provide reports to regulatory authorities as required by a water and sewerage service provider.

Corporate Requirements

Reporting Requirements

- » Annual Operations Report
- » Asset Management Plan
- » Council Officer Reports
- » Operational Plan metric inputs
- » Quarterly Performance Report

Regulatory Requirements

Reporting Requirements

- » Australian Bureau of Statistics Reports
- » Bureau of Meteorology Reports
- » Dam Safety Annual Review
- » Drinking Water Quality Management Plan Annual Report
- » Emergency Action Plan
- » Environmental Annual Reports and Licence Returns
- » Environmental Authority Pump Station Annual Report
- » National Performance Report
- » National Pollutant Inventory
- » Resource Operations Licence Quarterly/Annual Report
- » Statewide Water Information Management (Mandatory KPI) Reporting

The *Local Government Regulation 2012* (section 175(4)) allows a performance plan to be amended at any time before the end of the financial year for which it is prepared.





SERVICE DELIVERY STATEMENT

Overview

Within the Fitzroy River Water portfolio there are four main service areas:

<p>Drinking Water Supply Schemes/Bulk Water Services (>100,000 total population)</p> <ul style="list-style-type: none"> » Rockhampton Water Supply Scheme – supplies to the Rockhampton and Gracemere localities » Mount Morgan Water Supply Scheme – supplies to Mount Morgan » Bulk Water Supply to Livingstone Shire Council – supplies drinking water to The Caves, Nerimbera and Capricorn Coast localities within the Livingstone Shire Council area 	<p>Raw/Untreated Water Supply Schemes (>100 customers)</p> <ul style="list-style-type: none"> » Fitzroy Barrage Water Supply Scheme – supplies medium priority supplemented water to allocation holders located within the vicinity of the Fitzroy River Barrage pondage » No. 7 Dam Water Supply Scheme – supplies partially treated water to customers located near Fletchers Creek south of Mount Morgan
<p>Sewerage Schemes (>80,000 total population)</p> <ul style="list-style-type: none"> » North Rockhampton Sewerage Scheme – servicing suburban North Rockhampton » South Rockhampton Sewerage Scheme – servicing suburban South Rockhampton » Gracemere Sewerage Scheme – servicing the Gracemere community » Mount Morgan Sewerage Scheme – servicing the Mount Morgan township 	<p>Recycled Water Schemes (>10 customers)</p> <ul style="list-style-type: none"> » North Rockhampton Recycled Water Scheme (NRRWS) » South Rockhampton Recycled Water Scheme (SRRWS) » Gracemere Recycled Water Scheme (GRWS) » Mount Morgan Recycled Water Scheme » NRRWS, SRRWS, GRWS are currently not operational.

Staff Resources

Tenure	Total FTEs
Fulltime	115
Casual	1



OPERATIONAL PLAN 2023 - 2024 | 37



OUR COMMERCIAL BUSINESS UNITS

Rockhampton Regional Waste and Recycling



2023-2024 PERFORMANCE PLAN

OVERVIEW

Rockhampton Regional Waste and Recycling (RRWR) is a commercial business unit of Council providing recycling and solid waste collection and management services to the communities of Rockhampton, Gracemere, Mount Morgan and surrounds. It also provides waste transfer station management services to the communities of Bajool, Bushley, Alton Downs and Bouldercombe.

RRWR will enhance the community by embracing the principles of Council's Waste Strategy 2020-2030, as we move towards a circular economy.

This plan underpins RRWR's performance objectives over the 2023-24 financial year in accordance with the *Local Government Regulation 2012* and commercialisation principles under the provisions of the *Local Government Act 2009*.

OBJECTIVES

RRWR will deliver all services relating to waste management and collection on behalf of Council in accordance with the parameters outlined within this performance plan and those identified within Council's 2023-24 Operational Plan.

The key objectives of RRWR are to deliver commercially viable waste and recycling services that satisfy adopted customer service standards.

RRWR will, in conducting the activities on behalf of Council:

- » Provide high-quality, safe, reliable and cost-effective waste services;
- » Operate in a safe, efficient and financially sustainable manner and provide Council with an appropriate rate of return;
- » Responsibly manage, improve and augment infrastructure;
- » Be responsive to customer needs;
- » Provide efficient and effective collection services;
- » Meet performance targets;
- » Optimise costs and business processes;
- » Protect the environment, encourage waste conservation and waste re-use; and
- » Undertake other commercial activities on a cost recovery basis with an appropriate rate of return.



ROCKHAMPTON REGIONAL COUNCIL

VALUES

RRWR will provide a service which embraces Council's Corporate Values as well as a number of other values.

Mission

To live in a community without waste.

Vision

Mission

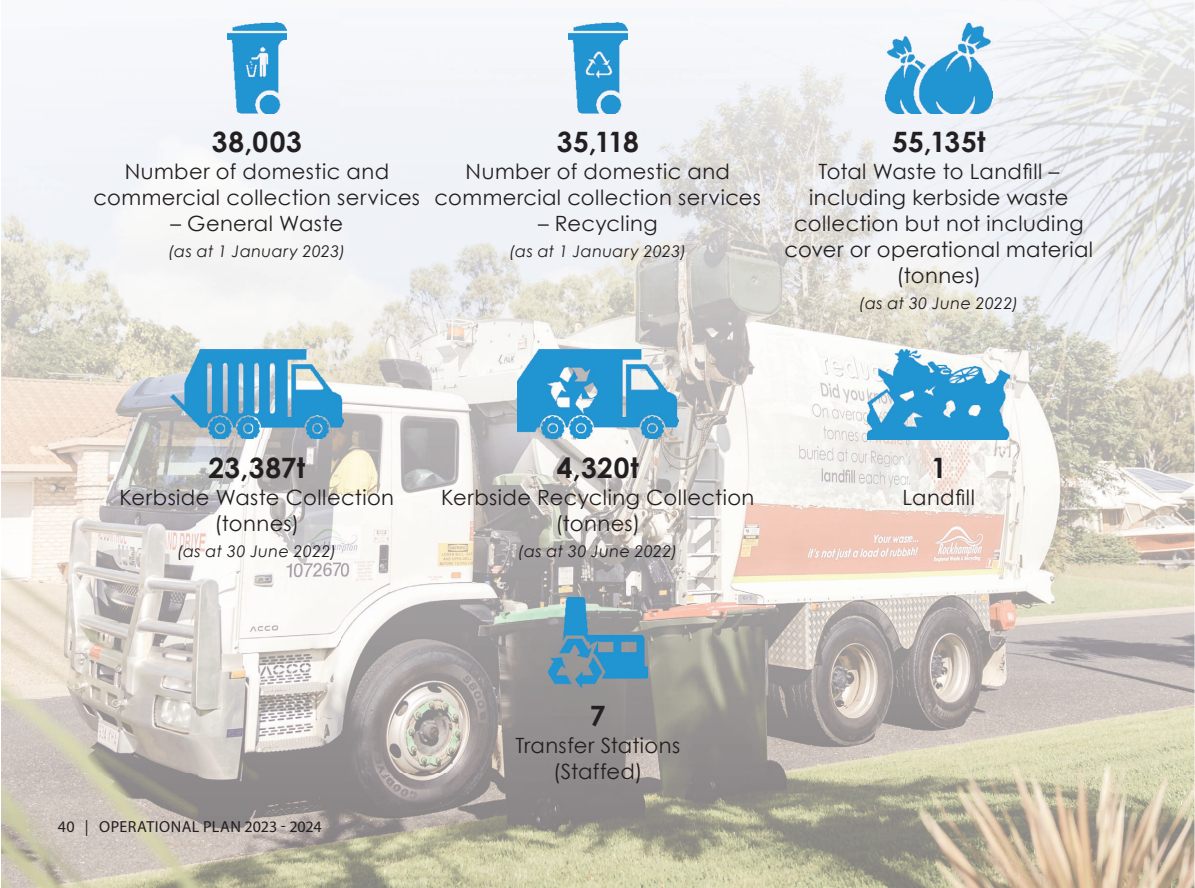
We will become a "zero-waste" community by 2050, diverting 90% of waste from landfill.

Values Statement

RRWR will provide a service which embraces Council's corporate values. We will protect the environment based upon legislative guidelines and best practice for the betterment of our community and future generations. We will value our earth commodities through implementing innovative and viable resource recovery practices.

NATURE AND SCOPE OF ACTIVITIES

Broadly, the nature and extent of the waste and recycling services provided by RRWR are as follows:



FINANCIAL AND NON-FINANCIAL PERFORMANCE TARGETS

Financial Performance

Performance Measure	2023-24 Target	Explanation	Calculation
Operating surplus ratio	30.1%	An indicator of the extent to which revenue raised covers operational expenses only or are available for capital funding purposes or other purposes.	Net result (excluding capital items) divided by total operating revenue (excluding capital items)
Interest coverage ratio	72.0 times	An indicator of the extent to which an entity can pay their interest expense on outstanding debt.	Earnings before interest, tax, depreciation and amortisation divided by interest expense
Asset sustainability ratio	Greater than 90%	An indicator of the extent to which the infrastructure assets are being replaced as they reach the end of their useful lives. The Department of State Development, Infrastructure, Local Government and Planning target is greater than 90% per annum (on average over the long-term).	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense
Competitive neutrality ratio (% of gross revenue)	1.9%	An indicator of the extent to which operating revenues are committed to competitive neutrality adjustments such as tax equivalents and return to Council.	Competitive neutrality adjustments divided by operating revenue
Depreciation ratio	6.5%	An indicator of the extent to which operating revenues are committed to funding depreciation.	Depreciation and amortisation expenditure divided by operating revenue
Return on assets	24.2%	An indicator of how profitable a business is relative to its total assets. Return on assets tells you what earnings were generated from invested capital (assets).	Net profit after tax divided by Written Down Value of assets (excluding contributed or rehabilitation assets)
RRC Operational Plan	By year end	Initiatives successfully completed.	N/A
Operating Budget	Advise quarterly or when variances arise	Conduct all activities in accordance with required timelines and budget.	N/A
Annual Revenue	Advise quarterly or when variances arise	Timely reporting of any significant variations to budget revenue and collection timing.	N/A
Capital Works	Within 3%	Completion of capital program in accordance with adopted timeframe and budget.	Actual expenditure divided by budget

Non-Financial Performance

Performance Measure	2023-24 Target
Weekly collection of domestic waste on the same day every week	98%
Weekly collection of commercial waste	95%
Fortnightly collection of domestic recyclable waste	98%
Fortnightly collection of commercial recyclable waste	98%
Missed service collection provided within two working days from notification when notification is within one working day of scheduled collection	95%
Collection services will be made available within five working days upon application by the owner	95%
Provision of assisted services within ten working days from application by the resident/s	98%
Repair or replacement of stolen, removed, damaged, vandalised mobile bins within five working days from notification	95%

COMMUNITY SERVICE OBLIGATIONS

Community service obligations arise when a government specifically requires a public enterprise to carry out activities relating to outputs or inputs which it would not elect to do on a commercial basis or, alternatively, would only provide at higher prices or via some other form of compensation.

The following community service obligations have been identified for the 2023-24 financial year and are funded by Council:

Community Service Obligation	Estimated Cost	Objective
Old Landfills Maintenance Works	\$119,492	To offset the costs associated with monitoring and maintaining many old closed landfill sites.
Regulated Waste Disposal	\$245,199	Regulated waste must all be disposed of in adherence to environmental laws and regulations and the method of disposal is quite expensive. To ensure disposal costs charged to the community is at an affordable rate, which in turn will prevent illegal dumping and more costs due to environmental damage.
Green Waste	\$94,673	Council has introduced fees and charges for the disposal of green waste which is expected to off-set the cost of managing green waste by the amount of \$545,000. The CSO amount has been reduced by the same amount.
Waste Education	\$55,000	To assist with the provision of education to the community in relation to the whole range of waste issues, in particular to develop community wide support for Council's strategic agenda of achieving zero waste by 2050, and to fostering desired behaviours in relation to recycling, waste generation, litter and illegal dumping.



Community Service Obligation	Estimated Cost	Objective
Assisted Service	\$295,230	To offset the additional costs of providing Assisted Services for waste and recycling collections, being those services whereby operators are required to access the resident's property to collect and return bins.
Regional Waste Transfer Stations	\$726,276	Council has fees and charges for disposal of waste at the regional waste transfer stations which will offset operational costs by the amount of \$284,000. The CSO amount has been reduced by the same amount.
TOTAL	\$1,535,870	

FINANCIAL POLICIES

Capital Structure

RRWR's notional capital structure is 60% debt/40% equity for pricing purposes. RRWR will continue to improve long term financial planning models which upon adoption, will be incorporated into Council's overall financial strategy. All RRWR's financial planning is subject to approval by Council.

Borrowings

Debt financing is provided by Council under the terms and conditions imposed by the Queensland Treasury Corporation having regard to Council's determination on RRWR's capital structure. RRWR will be responsible for managing this debt and use Council's services where necessary to assist in this regard. Loans will only be used for capital expenditure and long term borrowing strategies will be in line with Council's long term financial plan.

Depreciation

Asset depreciation for external reporting and tax purposes will be calculated in accordance with Australian Accounting Standards and the Local Government Tax Equivalent Manual, respectively.

Working Capital

Council provides working capital as required which does not replace long term fixed borrowings.

Dividends

Annual dividends returned to Council are determined as part of the budget process. A ten year forecast reviews the level of future capital expenditure and affordability prior to setting dividends.

Treatment of Surpluses/Losses

In accordance with Council resolution, after the required Return on Assets and Income Tax Equivalents have been forwarded to Council each year, any remaining surplus/loss will be held in RRWR's Retained Earnings for revenue fluctuations unless Council endorses an alternate treatment of such revenue.

Taxation

RRWR is required to pay taxes either in the form of tax equivalents (income tax, land tax, payroll tax and stamp duty) to Council or via Council to the relevant government agencies (GST and fringe benefits).

Grants and Subsidies

RRWR, in conjunction with Council, will provide priority projects to optimise use of available grants and subsidies.

Pricing

When developing pricing structures, Council applies the National Competition Policy methodologies in conjunction with Council policies. While it is Council's responsibility for price setting, applying competitive neutrality principles negates competitive advantage when acting as a monopoly business activity.

Waste utility charges consist of a general waste service and/or a recycling service for both domestic and commercial customers.

Landfill gate fees are set per tonne or transaction.

Waste Transfer Station gate fees are set per transaction.

PROPOSED MAJOR INVESTMENTS

RRWR's proposed major investments for 2023-24 financial year are outlined below:

Project	Cost
Lakes Creek Road Landfill - Leachate Management System	\$0.13M
Lakes Creek Road Landfill - Surface Water Management Drainage	\$0.2M
Lakes Creek Road Landfill - Life Extension (completion of Cell C and commencement of Cell D)	\$7.2M
Other projects	\$1.27M
TOTAL	\$8.8M

CUSTOMER SERVICE

Customers are entitled to be provided with a service that consistently meets all relevant state legislative compliance targets and national guideline requirements. Customer needs and satisfaction will be met in the achievement of our Customer Service Standard performance targets and through our values. RRWR is responsible for the contact with, and commitment to, customers in accordance with customer service standards. Commercial customers will also have a formal contract with Council but the service will be provided by RRWR on behalf of Council.

RRWR is determined to meet customer needs and provide quality services. Customer needs shall be evaluated by a variety of measures including, but not limited to stakeholder analysis and engagement through customer feedback and analysis of services provided by other waste management agencies.

When delivering services such as household waste collection, commercial waste collection, recycling services, waste advisory services and landfill waste disposal services, RRWR recognises that customers are entitled to be guaranteed of a certain level of service.

RRWR undertakes quarterly reporting to Council on performance against the adopted Customer Service Standards and aims to achieve the Non-Financial Performance indicators in the 2023-24 Performance Plan.



DELEGATED AUTHORITIES

Council will be responsible for providing an environment in which RRWR can operate in a manner in which it has every opportunity to meet the objectives of commercialisation and that responsibility will include:

- » Providing RRWR with the required delegations to operate to achieve outcomes set by Council, within the context of the management framework of Council, in line with legislation, and in accordance with the adopted performance plan;
- » Providing funding as agreed in budget;
- » Not unnecessarily withholding approvals; and
- » Not to expect non-commercial effort unless identified as a customer service obligation and appropriate funding provided.

To protect its assets and to ensure that it can meet its performance agreement with Council, RRWR is responsible for managing and controlling the operations and development of waste infrastructure, where required, in accordance with Council's adopted policies.

RRWR's overall delegated authorities are in accordance with section 259 of the *Local Government Act 2009*. A full list of delegations and authorisations is maintained in Council's Delegations and Authorisations Registers including delegated powers in various Legislative Acts.

REPORTING FRAMEWORK

RRWR will report to Council through various forums to meet corporate reporting requirements to satisfy the requirements set out in the *Local Government Act 2009* and the *Local Government Regulation 2012* and provide reports to regulatory authorities as required by a licenced operator of an environmentally relevant activity.

Corporate Requirements

Reporting Requirements

- » Annual Operations Report
- » Asset Management Plan
- » Council Officer Reports
- » Operational Plan metric inputs
- » Quarterly Performance Report
- » Waste Strategy Implementation

Regulatory Requirements

Reporting Requirements

- » Environmental Authority – Annual Return
- » National Pollution Inventory (NPI) – Annual Reporting
- » Queensland Waste Data System (QWDS) – Monthly and Annual Reporting

The *Local Government Regulation 2012* (section 175(4)) allows a performance plan to be amended at any time before the end of the financial year for which it is prepared.

SERVICE DELIVERY STATEMENT

Overview

Within the Waste and Recycling portfolio there are three main service areas:

Waste and Recycling Collections

- » RRWR General Waste Kerbside Collections
- » Contracted Recycling Kerbside Collection
- » Procured Materials Recycling Facility
- » Public Open Space and Events Collection Services

Waste and Recycling Management, Strategy and Education

- » Strategic management, including waste and recycling infrastructure development
- » Complete the trial for kerbside organics collection and present a Business Case to Council on the most appropriate service for the Region
- » Development and management of Council's Waste Strategy in line with National, State and Local objectives
- » Community engagement and education relating to waste and recycling

Waste and Recycling Facilities

- » Development of Engineered Landfill – Lakes Creek Road
- » Direct management of one Engineered Landfill for domestic and commercial waste disposal
- » Provision of recycling services, including: Paper and cardboard, commingled recyclables, oils, batteries, scrap metals, white goods, mattresses, paints, e-waste, solar panels and expanded polystyrene
- » Contract management of seven staffed regional waste transfer stations
- » Management of historical and closed landfill sites



46 | OPERATIONAL PLAN 2023 - 2024



Additionally, RRWR enjoy collaborative partnerships with other departments delivering key services and projects with a One Team approach:

- » Advance Rockhampton, Events: Waste reduction education and waste management services.
- » Regional Services, Civil Operations: Operation of a construction and demolition recycling facility at Lakes Creek Road Waste Management Facility.
- » Community Services, Parks and Community Assets and Facilities: Waste and recycling collection services.
- » Community Services, Environmental Sustainability: Waste reduction initiatives including event management.

Staff Resources

Tenure	Total FTEs
Fulltime	37

Other Resources

RRWR utilises 11 waste collection vehicles, one landfill compactor, one front end loader (waste handler), one excavator and other smaller plant (for example, mowers, litter vacuum, pumps, generators). Due to the breadth and nature of RRWR's activities, there is an element of work that is undertaken by local contractors particularly during construction periods at the landfill or regional waste transfer stations and for areas which require specialised work.



OUR COMMERCIAL BUSINESS UNITS

Rockhampton Airport





2023-2024 PERFORMANCE PLAN

OVERVIEW

Rockhampton Airport is a commercial business unit of Council and is a major Australian Regional Airport that services the City of Rockhampton. The Airport is used by both domestic and international airlines using a mix of aircrafts including wide-bodied aircrafts such as the B747 to B777 and A340 types, as being an alternate for the A380. The Airport is also used during Australian and International military training operations, as well as being an important hub for regional disaster relief efforts.

For aeronautical activities this includes all activities that are vital to airport activity and their removal would render the Airport unable to function in an aeronautical capacity. They include the runways, taxiways and aircraft parking apron areas. For non-aeronautical activities this includes all other activities undertaken by Rockhampton Airport and includes the operation of the terminal building, car park facilities, concessions and related leases and licences, etc. All of those activities are ancillary to the operation of a modern airport.

The Rockhampton Airport is responsible for all Airport management and operations servicing the City of Rockhampton and Central Queensland.

This plan underpins Rockhampton Airport's performance objectives over the 2023-24 financial year in accordance with the *Local Government Regulation 2012* and commercialisation principles under the provisions of the *Local Government Act 2009*.

Rockhampton Airport, along with the whole airline industry, has been significantly impacted by the effects of the COVID-19 pandemic. Underpinning this plan is a premise of that passenger numbers for the year will be at 100% of the 2018-19 year. Following the successful launch of four new destinations in the first quarter of 2023 airport management will continue on its strong relationships with the airlines for future years. Other opportunities around the resource sectors and east-west route development and others will also be pursued.

OBJECTIVES

Rockhampton Airport will deliver aeronautical and non-aeronautical services on behalf of Council in accordance with the parameters outlined within this performance plan and those identified within Council's 2023-24 Operational Plan.

Rockhampton Airport will enhance the community by providing an airport experience that stimulates industry, tourism and economic growth.

The Rockhampton Airport will strive to safely deliver aeronautical and non-aeronautical services.

The Airport will conduct its activities in line with these objectives:

- » Provide high-quality, safe, reliable and cost-effective aviation services;
- » Operate in an efficient and financially sustainable manner and provide Council with an appropriate rate of return;
- » Responsibly manage, improve and augment infrastructure;
- » Be responsive to customer needs;
- » Meet performance targets;
- » Optimise costs and business processes;
- » Protect the environment by implementing best practice environmental management; and
- » Undertake other commercial activities on a cost recovery basis with an appropriate rate of return.

VALUES

Rockhampton Airport will provide a service which embraces Council's Corporate Values.

Vision

To be recognised as the most innovative and professionally operated regional airport in Australia.

To generate a commercial rate of return on our infrastructure while remaining the preferred airport for high volume regular public transport operations within Central Queensland.

Mission

NATURE AND SCOPE OF ACTIVITIES

Broadly, the nature and extent of the aviation services provided by Rockhampton Airport is as follows:

- » Provide air passenger services;
- » Conduct an Airport business including affiliated services;
- » Develop business for Rockhampton Regional Council;
- » Support the General Aviation industry at the Rockhampton Airport; and
- » Facilitate the use of the precinct during Military Exercises.

Rockhampton Airport

FINANCIAL AND NON-FINANCIAL PERFORMANCE TARGETS

Financial Performance

Performance Measure	2023-24 Target	Explanation	Calculation
Operating surplus ratio	20.7%	An indicator of the extent to which revenue raised covers operational expenses only or are available for capital funding purposes or other purposes.	Net result (excluding capital items) divided by total operating revenue (excluding capital items)
Interest coverage ratio	36.4 times	An indicator of the extent to which an entity can pay their interest expense on outstanding debt.	Earnings before interest, tax, depreciation and amortisation divided by interest expense
Asset sustainability ratio	Greater than 90%	An indicator of the extent to which the infrastructure assets are being replaced as they reach the end of their useful lives. The Department of State Development, Infrastructure, Local Government and Planning target is greater than 90% per annum (on average over the long-term).	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense
Competitive neutrality ratio (% of gross revenue)	19.3%	An indicator of the extent to which operating revenues are committed to competitive neutrality adjustments such as tax equivalents and return to Council.	Competitive neutrality adjustments divided by operating revenue
Depreciation ratio	24.8%	An indicator of the extent to which operating revenues are committed to funding depreciation.	Depreciation and amortisation expenditure divided by operating revenue
Return on assets	3.0%	An indicator of how profitable a business is relative to its total assets. Return on assets tells you what earnings were generated from invested capital (assets).	Net profit after tax divided by Written Down Value of assets (excluding contributed or rehabilitation assets)
RRC Operational Plan	By year end	Initiatives successfully completed.	N/A
Operating Budget	Advise quarterly or when variances arise and impact on returns to Council	Conduct all activities in accordance with required timelines and operational budget and report any variances that will impact on the final returns to Council for the financial year.	N/A
Capital Works	Within 5%	Completion of capital program in accordance with adopted timeframe and budget.	Actual expenditure divided by budget

Non-Financial Performance

Performance Measure	2023-24 Target
Passenger Numbers	552,695
Bird/Bat Strikes	≤10 per quarter
Lost Time Injury – workplace	≤2
Reported Public Injuries on Airport Precinct	≤3
Hazard inspections completed on time	100%
Rectification Action completed	100%
Customer Requests Actioned within set timeframes	100%
Third party reporting in Civil Aviation Safety Authority and Australasian Mail Services to be completed within the required timeframes	100%
New non-aero business opportunities reported to Council quarterly	Yes
Progress on new routes reported to Council quarterly	Yes

COMMUNITY SERVICE OBLIGATIONS

Community service obligations arise when a government specifically requires a public enterprise to carry out activities relating to outputs or inputs which it would not elect to do on a commercial basis or, alternatively, would only provide at higher prices or via some other form of compensation. The following community service obligations have been identified for the 2023-24 financial year and are funded by Council:

Community Service Obligation	Estimated Cost	Objective
Royal Flying Doctors Service and Capricorn Helicopter Rescue Service	\$277,012	Donation of annual landing fees and lease costs in the form of waiving associated costs.
Patient car parking waiver	\$67,144	To waive car parking fees for eligible customers under the Patient Travelling Subsidy Scheme.
TOTAL	\$344,156	



Rockhampton Airport

FINANCIAL POLICIES

Capital Structure

Rockhampton Airport will continue to improve long term financial planning models which upon adoption, will be incorporated into Council's overall financial strategy. All Rockhampton Airport's financial planning is subject to approval by Council.

Borrowings

Debt financing is provided by Council under the terms and conditions imposed by the Queensland Treasury Corporation having regard to Council's determination on Rockhampton Airport's capital structure. Rockhampton Airport will be responsible for managing this debt and use Council's services where necessary to assist in this regard. Loans will only be used for capital expenditure and long term borrowing strategies will be in line with Council's long term financial plan.

Depreciation

Asset depreciation for external reporting and tax purposes will be calculated in accordance with Australian Accounting Standards and the Local Government Tax Equivalent Manual, respectively.

Working Capital

Council provides working capital as required which does not replace long term fixed borrowings.

Dividends

Annual dividends returned to Council are determined as part of the budget process. A ten year forecast reviews the level of future capital expenditure and affordability prior to setting dividends.

Treatment of Surpluses/Losses

In accordance with Council resolution, after the required Return on Assets and Income Tax Equivalents have been forwarded to Council each year, any remaining surplus/loss will be held in Rockhampton Airport's Retained Earnings for revenue fluctuations unless Council endorses an alternate treatment of such revenue.

Taxation

Rockhampton Airport is required to pay taxes either in the form of tax equivalents (income tax, land tax and stamp duty) to Council or via Council to the relevant government agencies (payroll tax, GST and fringe benefits).

Grants and Subsidies

Rockhampton Airport, in conjunction with Council will provide priority projects to optimise use of available grants and subsidies.

Pricing

When developing pricing structures, Rockhampton Airport applies the National Competition Policy methodologies in conjunction with Council policies. While it is Council's responsibility for price setting, applying competitive neutrality principles negates competitive advantage when acting as a monopoly business activity.

Passenger service charges are negotiated with Airlines.

Security infrastructure charges are set on a full cost recover basis from Airlines.

PROPOSED MAJOR INVESTMENTS

The Rockhampton Airport's proposed major investments for 2023-24 financial year are outlined below:

Aeronautical	Cost
Runway Penetration X-Ray	\$0.2M
TOTAL	\$0.2M
Non-Aeronautical	Cost
Baggage System Upgrade	\$0.6M
HV Upgrades	\$0.5M
Other	\$0.4M
TOTAL	\$1.5M



CUSTOMER SERVICE

Customers are entitled to be provided with a service that consistently meets all relevant state legislative compliance targets and national guidelines requirements. Customer needs and satisfaction will be met in the achievement of our Customer Service Standard performance targets and through our values. Rockhampton Airport is responsible for the contact with, and commitment to, customers in accordance with Customer Service Standards. Commercial customers will also have a formal contract with Council but the service will be provided by Rockhampton Airport on behalf of Council.

Rockhampton Airport is determined to meet customer needs and provide quality services. Customer needs shall be evaluated by a variety of measures including, but not limited to stakeholder analysis and engagement through customer feedback and analysis of services provided by other airport operators.

Rockhampton Airport undertakes quarterly reporting to Council on performance against the adopted Customer Service Standards and aims to achieve the Non-Financial Performance indicators in the 2023-24 Performance Plan.

Access to the Customer Service Standard: <https://www.rockhamptonairport.com.au/Home>

DELEGATED AUTHORITIES

Council will be responsible for providing an environment in which Rockhampton Airport can operate in a manner in which it has every opportunity to meet the objectives of commercialisation and that responsibility will include:

- » Providing Rockhampton Airport with the required delegations to operate to achieve outcomes set by Council, within the context of the management framework of Council, in line with legislation, and in accordance with the adopted performance plan;
- » Providing funding as agreed in budget;
- » Not unnecessarily withholding approvals; and
- » Not to expect non-commercial effort unless identified as a customer service obligation and appropriate funding provided.

Rockhampton Airport



To protect its assets and to ensure that it can meet its performance agreement with Council, Rockhampton Airport is responsible for managing and controlling the operations and development of airport infrastructure, where required, in accordance with Council's adopted policies.

Rockhampton Airport's overall delegated authorities are in accordance with section 259 of the *Local Government Act 2009*. A full list of delegations and authorisations is maintained in Council's Delegations and Authorisations Registers including delegated powers in various Legislative Acts.

REPORTING FRAMEWORK

Rockhampton Airport will report to Council through various forums to meet corporate reporting requirements to satisfy the requirements set out in the *Local Government Act 2009* and the *Local Government Regulation 2012* and provide reports to regulatory authorities as required by a licenced operator of an airport.

Corporate Requirements

Reporting Requirements

- » Annual Operations Report
- » Asset Management Plan
- » Council Officer Reports
- » Operational Plan metric inputs
- » Quarterly Performance Report

Regulatory Requirements

Reporting Requirements

- » Australian Transport Safety Bureau
- » Civil Aviation Safety Authority
- » Department Home Affairs and Maritime Security

The *Local Government Regulation 2012* (section 175(4)) allows a performance plan to be amended at any time before the end of the financial year for which it is prepared.

SERVICE DELIVERY STATEMENT

Overview

Within the Rockhampton Airport portfolio there are two main service areas:

Aeronautical Services

- » Domestic and international airlines averaging 560,000 passengers per annum pre Covid
- » Australian Defence Force military operations – Exercise Wallaby and Talisman Sabre
- » Domestic charter services
- » General aviation services – Royal Flying Doctors, Capricorn Helicopter Rescue, Rockhampton Aero Club, Peace Aviation and others

Non-Aeronautical Services

- » Four car park areas – drop off and pick up, short term, premium and long term (covered)
- » Terminal building operations and maintenance able to accommodate 1.2 million passengers throughout per annum and three retail outlets
- » Six rental car agencies

Additionally, Rockhampton Airport enjoy collaborative partnerships with other departments delivering key services and projects with a One Team approach:

- » Regional Services, Project Delivery:
Delivery of large capital projects such as runway and apron pavement renewals and terminal upgrades.

Staff Resources

Tenure	Total FTEs
Fulltime	22



PO BOX 1860
ROCKHAMPTON QLD 4700

PH 1300 22 55 77

ENQUIRIES@RRC.QLD.GOV.AU

ROCKHAMPTONREGION.QLD.GOV.AU

5.2 REVENUE POLICY 2023/2024

File No: 5237

Attachments: 1. Draft - Revenue Policy 2023/2024 - Clean [↓](#)
2. Draft - Revenue Policy 2023/2024 - Tracked [↓](#)

Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer

Author: Marnie Taylor - Chief Financial Officer

SUMMARY

Chief Financial Officer presenting the 2023/2024 Revenue Policy to Council for adoption.

OFFICER'S RECOMMENDATION

1. THAT Council adopts the Revenue Policy set out in the attachment to this report for the 2023/2024 financial year in accordance with section 169 of the *Local Government Regulation 2012*.
2. THAT Council approves a review timeline of the Revenue Policy as part of the 2024/2025 budget adoption process, to be carried out between 31 May 2024 and 1 August 2024.

COMMENTARY

Revenue Policy 2023-2024 – this policy is Council's strategic Revenue Policy which applies for the financial year 1 July 2023 to 30 June 2024.

CONCLUSION

The attached 2023/2024 Revenue Policy is presented for adoption by Council.

REVENUE POLICY 2023/2024

Draft - Revenue Policy 2023/2024 - Clean

Meeting Date: 4 July 2023

Attachment No: 1

REVENUE POLICY 2023-2024

STATUTORY POLICY



1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2023 to 30 June 2024.

2 Purpose

In accordance with the *Local Government Regulation 2012*, section 193, this policy identifies the principles Council intends to apply for:

- (a) Levying of rates and charges;
- (b) Granting concessions for rates and charges;
- (c) Recovery of overdue rates and charges; and
- (d) Cost-recovery methods.

This policy also addresses:

- (a) The purpose for concessions: and
- (b) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Planning Act 2016

Debt Recovery Policy

Development Incentives Policy – 1 January 2021 to 31 December 2021

Development Incentives Policy - 15 May 2018 to 31 December 2020

Development Incentives Policy – 1 August 2017 to 14 May 2018

Development Incentives Policy – 1 December 2013 to 31 July 2017

Fees and Charges Schedule

Infrastructure Charges Collection Policy

Rates Concession Policy

Rates Relief (Hardship) Policy

Reconfiguration of a Lot Incentives Policy

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 5

Revenue Statement
Rockhampton Region Planning Scheme

4 Definitions

To assist in interpretation, the following definitions apply:

Act	<i>Local Government Act 2009</i>
CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Rockhampton Regional Council
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.
Regulation	<i>Local Government Regulation 2012</i>

5 Policy Statement

5.1 Background

When determining principles to be applied for the levying of rates and charges, Council must act consistently with the local government principles, namely:

- (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, local government employees and councillor advisors.

5.2 Principles Applied in Levying Rates and Charges

5.2.1 Making Rates and Charges

It is Council's policy to identify certain services where the consumer of the services is expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service includes the cost of acquiring the commodity or service, the cost of providing the infrastructure or the cost to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of the land to provide the most equitable and rational basis for raising revenue.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 5

Rates and charges are determined after due consideration of the following:

- (a) Council's legislative obligations;
- (b) The needs and expectations of the general community;
- (c) The cost of maintaining existing facilities and necessary service;
- (d) The need of additional facilities and services; and
- (e) Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Council also has regard to the principles of:

- (a) Transparency of process;
- (b) Simplicity and efficient administration; and
- (c) Flexibility to take account of changes in the local economy.

5.2.2 Levying Rates and Charges

In levying rates and charges, Council applies the following principles:

- (a) Making clear what is Council's and each ratepayers responsibility in relation to the rating system;
- (b) Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible; and
- (c) Timing the levy of rates notices to take into account the financial cycle to which ratepayers are accustomed or may adapt to.

5.3 Principles Applied in Granting Concession for Rates and Charges

In considering the application of concessions, Council is guided by the principles of:

- (a) Reducing the financial burden of rates and charges payable by pensioners;
- (b) Equity by providing the same treatment for ratepayers with similar circumstances;
- (c) Transparency by making clear the requirements necessary to receive concessions; and
- (d) Support eligible not-for-profit or charitable community organisations whose objectives do not include the making of a profit and who provide services to their membership and the community.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, Council may consider avenues to assist with the payment of the liability.

Certain activities benefit the community and the cost of meeting their obligations may impact on the provision of these activities. Council should assist in such circumstances.

The purpose for the concessions is to provide support to identified classes of ratepayers in meeting their obligations under Council's rating regime within the available provisions of the Act and the Regulation.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 5

5.4 Principles Applied to the Recovery of Overdue Rates and Charges

Under the provisions of Chapter 4 Part 12 of the Regulation, Council exercises its rates and charges recovery powers in order to reduce the overall rate burden on ratepayers by:

- (a) Transparency in making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- (b) Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective; and
- (c) Equity, by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;

Council requires payment of rates and charges within a specified period and pursues the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.

When pursuing the collection of overdue rates and charges Council gives due concern for any financial hardship faced by ratepayers.

Council's Debt Recovery Policy and Rates Relief (Hardship) Policy provide guidance in the collection of overdue rates and charges.

5.5 Payments in Advance

Council accepts payments in advance by lump sum or by instalment. Interest is not payable on any credit balance.

5.6 Cost-Recovery Fees and Other Fees

Council makes cost recovery fees and other fees and charges. Generally, Council sets these fees and charges at a level which reflects the underlying costs and charges, including allocated overheads and administration costs.

For cost recovery fees, the expected revenue from fees and other sources for each cost recovery scheme will not exceed the costs of the scheme.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees reflect the full cost including costs which a private sector competitor would face but which Council, because it is a public-sector entity, does not incur.

Council may apply community service obligations to its business activities and exclude the cost of those obligations in fixing prices for the activity. Council each year adopts a Code of Competitive Conduct Statement which provides the framework for identification of community service obligations enforced on its identified business units.

5.7 Physical and Social Infrastructure Costs for New Development

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in Rockhampton Region Planning Scheme.

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*. These schemes are 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 Region, it may be necessary to bring forward physical and social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs to ensure the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 5

5.7.1 Development Incentives Policies

Council has adopted development incentives policies to stimulate the economic growth of the Region. The development incentives policies can be found on Council's website. The focus of the policies are to provide relief of fees and charges to those applications which:

- (a) Create new jobs and investment;
- (b) Value-add through enhanced service delivery or supply chains;
- (c) Generate growth within identified strategic sectors; and
- (d) Diversify and make the local economy more sustainable.

5.8 Delegation of Authority

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

Authority for the day to day management of the Revenue Policy is the responsibility of the Deputy Chief Executive Officer/General Manager Corporate Services and/or the Chief Financial Officer.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – reviewed each financial year at the beginning of the annual budget process;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 5

REVENUE POLICY 2023/2024

Draft - Revenue Policy 2023/2024 - Tracked

Meeting Date: 4 July 2023

Attachment No: 2

REVENUE POLICY 202~~23~~-202~~34~~

STATUTORY POLICY



1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 202~~32~~ to 30 June 202~~34~~.

2 Purpose

In accordance with the *Local Government Regulation 2012*, section 193, this policy identifies the principles Council intends to apply for:

- (a) Levying of rates and charges;
- (b) Granting concessions for rates and charges;
- (c) Recovery of overdue rates and charges; and
- (d) Cost-recovery methods.

This policy also addresses:

- (a) The purpose for concessions: and
- (b) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Planning Act 2016

Debt Recovery Policy

Development Incentives Policy – 1 January 2021 to 31 December 2021

Development Incentives Policy - 15 May 2018 to 31 December 2020

Development Incentives Policy – 1 August 2017 to 14 May 2018

Development Incentives Policy – 1 December 2013 to 31 July 2017

Fees and Charges Schedule

Infrastructure Charges Collection Policy

Rates Concession Policy

Rates Relief (Hardship) Policy

Reconfiguration of a Lot Incentives Policy

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 5

Revenue Statement
Rockhampton Region Planning Scheme

4 Definitions

To assist in interpretation, the following definitions apply:

Act	<i>Local Government Act 2009</i>
CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Rockhampton Regional Council
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.
Regulation	<i>Local Government Regulation 2012</i>

5 Policy Statement

5.1 Background

When determining principles to be applied for the levying of rates and charges, Council must act consistently with the local government principles, namely:

- (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, local government employees and councillor advisors.

5.2 Principles Applied in Levying Rates and Charges

5.2.1 Making Rates and Charges

It is Council's policy to identify certain services where the consumer of the services is expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service includes the cost of acquiring the commodity or service, the cost of providing the infrastructure or the cost to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of the land to provide the most equitable and rational basis for raising revenue.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 5

Rates and charges are determined after due consideration of the following:

- (a) Council's legislative obligations;
- (b) The needs and expectations of the general community;
- (c) The cost of maintaining existing facilities and necessary service;
- (d) The need of additional facilities and services; and
- (e) Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Council also has regard to the principles of:

- (a) Transparency of process;
- (b) Simplicity and efficient administration; and
- (c) Flexibility to take account of changes in the local economy.

5.2.2 Levying Rates and Charges

In levying rates and charges, Council applies the following principles:

- (a) Making clear what is Council's and each ratepayers responsibility in relation to the rating system;
- (b) Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible; and
- (c) Timing the levy of rates notices to take into account the financial cycle to which ratepayers are accustomed or may adapt to.

5.3 Principles Applied in Granting Concession for Rates and Charges

In considering the application of concessions, Council is guided by the principles of:

- (a) Reducing the financial burden of rates and charges payable by pensioners;
- (b) Equity by providing the same treatment for ratepayers with similar circumstances;
- (c) Transparency by making clear the requirements necessary to receive concessions; and
- (d) Support eligible not-for-profit or charitable community organisations whose objectives do not include the making of a profit and who provide services to their membership and the community.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, Council may consider avenues to assist with the payment of the liability.

Certain activities benefit the community and the cost of meeting their obligations may impact on the provision of these activities. Council should assist in such circumstances.

The purpose for the concessions is to provide support to identified classes of ratepayers in meeting their obligations under Council's rating regime within the available provisions of the Act and the Regulation.

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 5

5.4 Principles Applied to the Recovery of Overdue Rates and Charges

Under the provisions of Chapter 4 Part 12 of the Regulation, Council exercises its rates and charges recovery powers in order to reduce the overall rate burden on ratepayers by:

- (a) Transparency in making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- (b) Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective; and
- (c) Equity, by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;

Council requires payment of rates and charges within a specified period and pursues the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.

When pursuing the collection of overdue rates and charges Council gives due concern for any financial hardship faced by ratepayers.

Council's Debt Recovery Policy and Rates Relief (Hardship) Policy provide guidance in the collection of overdue rates and charges.

5.5 Payments in Advance

Council accepts payments in advance by lump sum or by instalment. Interest is not payable on any credit balance.

5.6 Cost-Recovery Fees and Other Fees

Council makes cost recovery fees and other fees and charges. Generally, Council sets these fees and charges at a level which reflects the underlying costs and charges, including allocated overheads and administration costs.

For cost recovery fees, the expected revenue from fees and other sources for each cost recovery scheme will not exceed the costs of the scheme.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees reflect the full cost including costs which a private sector competitor would face but which Council, because it is a public-sector entity, does not incur.

Council may apply community service obligations to its business activities and exclude the cost of those obligations in fixing prices for the activity. Council each year adopts a Code of Competitive Conduct Statement which provides the framework for identification of community service obligations enforced on its identified business units.

5.7 Physical and Social Infrastructure Costs for New Development

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in [Council's townRockhampton Region Planning Schemes](#).

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*. These schemes are 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 Region, it may be necessary to bring forward physical and social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs to ensure the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 5

5.7.1 Development Incentives Policies

Council has adopted development incentives policies to stimulate the economic growth of the Region. The development incentives policies can be found on Council's website. The focus of the policies are to provide relief of fees and charges to those applications which:

- (a) Create new jobs and investment;
- (b) Value-add through enhanced service delivery or supply chains;
- (c) Generate growth within identified strategic sectors; and
- (d) Diversify and make the local economy more sustainable.

5.8 Delegation of Authority

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

Authority for the day to day management of the Revenue Policy is the responsibility of the Deputy Chief Executive Officer/General Manager Corporate Services and/or the Chief Financial Officer.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – reviewed each financial year at the beginning of the annual budget process;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance

**LEGAL AND GOVERNANCE USE ONLY**

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	2	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 5

5.3 RATES CONCESSION POLICY 2023/2024

File No:	8785
Attachments:	1. Draft - Rates Concession Policy 2023/2024 - Clean ↓ 2. Draft - Rates Concession Policy 2023/2024 - Tracked ↓
Authorising Officer:	Ross Cheesman - Deputy Chief Executive Officer
Author:	Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

1. THAT Council adopts the Rates Concession Policy set out in the attachment to this report, in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*.
2. THAT Council approves a review timeline of the Rates Concession Policy as part of the 2024/2025 budget adoption process, to be carried out between 31 May 2024 – 1 August 2024.
3. THAT Council grants a rates concession under section 122 of the *Local Government Regulation 2012* to any ratepayers considered eligible for support under the Rates Concession Policy.

COMMENTARY

Rates Concession Policy – this policy applies to any ratepayer seeking rebates and concessions for the rate and/or charges.

This policy provides concessions under Chapter 4, Part of the *Local Government Regulation 2012*.

CONCLUSION

The Rates Concession Policy 2023/2024, as part of the 2023/24 budget documentation, is attached and presented to Council for approval.

RATES CONCESSION POLICY 2023/2024

Draft - Rates Concession Policy 2023/2024 - Clean

Meeting Date: 4 July 2023

Attachment No: 1

RATES CONCESSION POLICY COMMUNITY POLICY



1 Scope

This policy applies to any ratepayer seeking rebates and concessions for rates and/or charges.

2 Purpose

The purpose of this policy is to identify target groups and establish guidelines to assess requests for rates and charges concessions or rebates in order to alleviate the impact of local government rates and charges, particularly in relation to not-for-profit or charitable community organisations and ratepayers who are in receipt of an approved government pension.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

Body Corporate and Community Management Act 1997

Liquor Act 1992

Local Government Act 2009

Local Government Regulation 2012

CBD Commercial Property Rates Concession Application Form

Owner-Occupied Rating Category Application Form

Pensioner Concession for Rates Application Form - Council and State Government Schemes

Rates Relief (Hardship) Policy

Rebate of Residential Water Consumption for Health Related Uses Policy

Revenue Policy

Revenue Statement

Undetected Leak Rebate Policy – Non-Residential

Undetected Leak Rebate Policy – Residential

Waste and Recycling Collection Services Policy

Waste and Recycling Collection Services Procedure

Waste Charges Rebate Form

4 Definitions

To assist in interpretation, the following definitions apply:

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 9

CBD	Central Business District
CBD Mixed Use Category One Property	A property: (a) Within the defined CBD area rated in Category One (commercial) and has a mixed use of commercial and residential; and (b) That is an existing property.
Commercial Liquor Licence	All types of commercial liquor licences and commercial permits issued under the <i>Liquor Act 1992</i> .
Council	Rockhampton Regional Council
Existing Property	A property as at 1 July 2018: (a) Within the defined CBD area rated in Category One (commercial); and (b) Has a mixed use of commercial and residential.
Not-for-Profit or Charitable Community Organisation	An entity where Council is satisfied the land is owned and directly used by an entity whose objects do not include making a profit and is one of the following: (a) Boy Scout and Girl Guide Associations; (b) Community or Sporting Organisations – Not-for-profit organisations without a commercial liquor licence; or (c) Charitable Organisations which are: (i) A not-for-profit organisation; (ii) Registered as a charity institution or a public benevolent institution; and (iii) Providing benefits directly to the community.
Owner/Owned	For purposes of not-for-profit or charitable community organisations, as defined in the <i>Local Government Act 2009</i> , includes a lessee of land held from a government entity or local government.
Principal Place of Residence	As defined in Council's Revenue Statement, a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title (not a flat)) at which one owner of the land must reside permanently for a minimum of six months of the year.
Ratepayer	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.
Rates and Charges	As defined in the <i>Local Government Act 2009</i> , are levies that a local government imposes: (a) On land; and (b) For a service, facility or activity that is supplied or undertaken by: (i) The local government; or (ii) Someone on behalf of the local government (including a garbage collection contractor, for example).
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.

5 Policy Statement

Rate and/or charges concessions are considered for the ratepayer categories detailed in paragraphs 5.1 to 5.10, noting that Council's prompt payment discount is calculated on gross rates prior to concession. Rebates for waste/recycling charges and water consumption charges are detailed in paragraphs 5.11 to 5.13.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 9

5.1 Approved Government Pensioners

The Queensland Government Pensioner Rate Subsidy 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 Department of Human Services or the Department of Veterans' Affairs.

Unless stated otherwise, the terms and conditions of the Queensland Government Pensioner Rate Subsidy Scheme apply to the application of the Council subsidy.

5.1.1 Eligibility

The following ratepayers are eligible for a concession/subsidy:

- (a) A holder of a Queensland "Pensioner Concession Card" issued by Centrelink on behalf of the Department of Human Services or the Department of Veterans' Affairs, or
- (b) A holder of a Queensland "Repatriation Health Card – For All Conditions" (Gold Card) issued by the Department of Veterans Affairs; or
- (c) A person receiving a Widow's Allowance; and
- (d) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- (e) 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.

5.1.2 Applications for Concessions

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement of the current rating period. Rebates are not granted retrospectively without prior approval from the State Government Concessions unit.

A completed Pensioner Concession for Rates Application Form must be submitted. A new application is required when a change of address occurs.

5.1.3 Amount of Rebate

Approved ratepayers whose property in which they reside is located within the Region, may be entitled to a rebate of 20% (to a maximum of \$260 each year) on all rates levied in respect of each eligible property, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Should a person be entitled to only part of the State subsidy, because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

5.2 Not-For-Profit or Charitable Community Organisations**5.2.1 Rate concessions are available to eligible not-for-profit or charitable community organisations. Eligibility**

To be eligible, the not-for-profit or charitable community organisation must:

- (a) Not include making a profit as its objective;
- (b) Provide services to their membership and the community;
- (c) Have no profit or gain by individual members of the group;
- (d) Have a constitution or governing documents preventing it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
- (e) Whilst a surplus of revenue can be made, use all revenue to carry out the purpose and functions of the organisation;
- (f) Be located within the Region and the majority of its members reside in the Region;
- (g) Not have a gaming machine license and not receive income from gaming machines;

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 9

- (h) Not have any type of a commercial liquor license or commercial permit;
- (i) Be the owner of the land and is the main grounds/base/club house or residence;
- (j) Either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges which are levied in respect of the property; and
- (k) Not be a religious body or entity or educational institution recognised under State or Federal statute or law.

Should an applicant only have part ownership of the property, the Council concession is similarly reduced.

5.2.2 Applications for Concessions

Eligibility for a concession is assessed by Council annually prior to the issue of the first rate notice each financial year (generally June/July). Organisations not automatically provided with a concession, and believe they meet the eligibility criteria, may apply at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating period (concessions are not applied retrospectively).

All applications must be in writing and supported by a copy of the following documents:

- (a) Copy of incorporation certificate, if incorporated; and
- (b) Copy of rules/constitution.

5.2.3 Amount of Rebate

The amount of rebate applied to eligible not-for-profit or charitable community organisations are as follows:

- (a) Category One - Showground Related Organisations
 - Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – N/A
- (b) Category Two – Kindergartens
 - Rebate Level General Rates – 50%
 - Rebate Level Separate Rates/Charge – 0%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 1,000.00
- (c) Category Three – Charitable Organisations Benefiting the Aged and/or Persons with a Disability
 - Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 0%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 1,000.00 for Service Charges only

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 9

- (d) Category Four – Approved Not-for-Profit Sporting or Community Organisations
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 4,000.00 for Service Charges only
- (e) Category Five – Sporting Clubs and Associations situated on Highly Valued Leasehold Land
- Rebate Level General Rates – 85%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 2,000.00 for Service Charges only
 - Applies to Assessment Number 105813 – Rockhampton Bowls Club only.
- (f) Category Six - Charitable Organisations
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 2,000.00 for Service Charges only.
- (g) Category Seven - Rural Fire Brigade
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 100%
 - Rebate Level Water Consumption Charges – 100%
 - Rebate Level Sewerage Charges – 100%
 - Rebate Level Waste Charges – 100%
 - Cap – N/A

NOTE: Sewerage charges are not levied in respect of public amenities blocks that are locked and controlled by clubs.

5.3 General Rate Rebates

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% rebate of general rates applies may be exempted from payment of general rates in lieu of the provision of a rebate.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 9

5.4 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Council grants rebates on the following basis for those assessments that only contain pump sites and where the land area is 25 square metres or less, provided the ratepayer as shown on the assessment is the owner of another property in the Region on which the separate charges and general rates have been levied:

- (a) Separate Charges – 100% rebate; and
- (b) General Rates – Maximum rebate to be the equivalent of Rating Category 27.1 minimum general rates.

5.5 Water Consumption Charges

Council grants a water consumption charges rebate on the following basis for the following assessments:

- (a) 237107 – Gracemere Lakes Golf Club; and
- (b) 237109 – Gracemere Bowling Club.

Water Consumption Charges – 50% rebate.

5.6 Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

5.7 Limit in Increases in Rates and Charges

For the 2023/2024 financial year Council will not be resolving to limit any increases in rates and charges.

5.8 Rockhampton CBD Commercial Properties with Mixed Residential Use

The purpose of this concession is to encourage inner city residential living and reduce vacancies in the Rockhampton CBD by providing an incentive for commercial property owners within the defined CBD area (as per Appendix A - Rockhampton CBD Extent) to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

Council may consider granting a concession of up to \$2,200 per annum or a maximum of 75% of the general rate, whichever is the lesser, for a CBD mixed use category one property. The concession is primarily intended to facilitate the adaptation of established vacant commercial spaces, particularly above ground floor, to residential use.

5.8.1 Conditions

The following conditions apply:

- (a) The residential component should not be vacant longer than six months within the financial year;
- (b) Verification of use may be provided by a registered real estate agent or through pre-arranged inspection by a Council officer; and
- (c) Properties receiving the concession must advise Council if the residential use is discontinued.

The rates concession may be subject to reversal if the above conditions are not adhered to.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 6 of 9

5.8.2 Applications for Concession

To apply, a completed CBD Commercial Property Rates Concession Application Form must be submitted and is subject to approval by Council.

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement date of the current rating period (concessions are not applied retrospectively).

5.9 Council Owned/Trustee Vacant Land

Council grants rebates of up to 100% of the general rate and separate charges on vacant land owned or held by Council as trustee if the land is leased to another entity and the land is not used for any business or commercial or industrial purpose.

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, properties where 100% rebate of general rates and separate charges apply may be exempt from the payment of general rates and separate charges in lieu of the provision of a rebate.

5.10 Rates Relief (Hardship) – General Rating Category 6.1 and Residential Properties

Where the payment of rates and charges will cause hardship to a land owner Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

5.11 Waste Rebates for Multi-Residential Unit Developments

The purpose of this concession is to waive the waste/recycling charge where it has been deemed by Council impractical for Council to provide waste and recycling collection services to a multi-residential unit development consisting of six or more individual attached or semi attached premises or units for which a community title scheme exists under the *Body Corporate and Community Management Act 1997*.

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

5.11.1 Applications for Rebate

To apply, a completed Waste Charges Rebate Form must be submitted and is subject to approval by Council.

Applications are considered during the rating period (that is, half year). The rebate may be applied retrospectively for the full current financial year where the service has not been provided in accordance with this policy and the Waste and Recycling Collection Services Policy and Procedure.

5.12 Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

5.13 Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

Applications are considered in accordance with the Undetected Leak Rebate Policy – Non-Residential and the Undetected Leak Rebate Policy – Residential.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 7 of 9

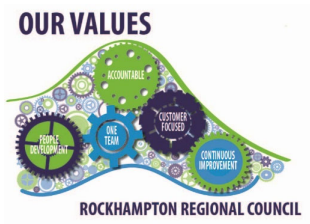
6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) Annually in accordance with the Revenue Statement;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 8 of 9



Appendix A - Rockhampton CBD Extent

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 9 of 9

RATES CONCESSION POLICY 2023/2024

Draft - Rates Concession Policy 2023/2024 - Tracked

Meeting Date: 4 July 2023

Attachment No: 2

RATES CONCESSION POLICY COMMUNITY POLICY



1 Scope

This policy applies to any ratepayer seeking rebates and concessions for rates and/or charges.

2 Purpose

The purpose of this policy is to identify target groups and establish guidelines to assess requests for rates and charges concessions [or rebates](#) in order to alleviate the impact of local government rates and charges, particularly in relation to not-for-profit or charitable community organisations and ratepayers who are in receipt of an approved government pension.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

[Associations Incorporation Act 1981](#)

Body Corporate and Community Management Act 1997

[Liquor Act 1992](#)

Local Government Act 2009

Local Government Regulation 2012

CBD Commercial Property Rates Concession Application Form

Owner-Occupied Rating Category Application Form

Pensioner Concession for Rates Application Form - Council and State Government Schemes

Rates Relief (Hardship) Policy

[Rebate of Residential Water Consumption for Health Related Uses Policy](#)

Revenue Policy

Revenue Statement

[Undetected Leak Rebate Policy – Non-Residential](#)

[Undetected Leak Rebate Policy – Residential](#)

Waste and Recycling Collection Services Policy

Waste and Recycling Collection Services Procedure

Waste Charges Rebate Form

4 Definitions

To assist in interpretation, the following definitions apply:

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted - 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 10

ATO	Australian Taxation Office
CBD	Central Business District
CBD Mixed Use Category One Property	A property: (a) Within the defined CBD area rated in Category One (commercial/light industry) and has a mixed use of commercial and residential; and (b) That is an existing property.
Commercial Liquor Licence	All types of commercial liquor licences and commercial permits issued under the Liquor Act 1992.
Council	Rockhampton Regional Council
Existing Property	A property as at 1 July 2018: (a) Within the defined CBD area rated in Category One (commercial/light industry); and (b) Has a mixed use of commercial and residential.
Not-for-Profit or Charitable Community Organisation	A community organisation: (a) Incorporated under the <i>Associations Incorporation Act 1981</i>; (b) There is no profit or gain by individual members of the group; (c) Its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding-up; and (d)(a) Whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation. An entity where Council is satisfied the land is owned and directly used by an entity whose objects do not include making a profit and is one of the following: (a) Boy Scout and Girl Guide Associations; (b) Community or Sporting Organisations – Not-for-profit organisations without a commercial liquor licence; or (c) Charitable Organisations which are: (i) A not-for-profit organisation; (ii) Registered as a charity institution or a public benevolent institution; and (iii) Providing benefits directly to the community.
Owner/Owned	For purposes of not-for-profit or charitable community organisations, as defined in the <i>Local Government Act 2009</i>, includes a lessee of land held from a government entity or local government.
Principal Place of Residence	As defined in Council's Revenue Statement, a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title (not a flat)) at which one owner of the land must reside permanently for a minimum of six months of the year.
Ratepayer	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 10

Rates and Charges	As defined in the <i>Local Government Act 2009</i> , are levies that a local government imposes: (a) On land; and (b) For a service, facility or activity that is supplied or undertaken by: (i) The local government; or (ii) Someone on behalf of the local government (including a garbage collection contractor, for example).
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.

5 Policy Statement

Rate and/or charges concessions are considered for the following ratepayer categories detailed in paragraphs 5.1 to 5.10, noting that Council's prompt payment discount is calculated on gross rates prior to concession. [Rebates for waste/recycling charges and water consumption charges are detailed in paragraphs 5.11 to 5.13.](#)

5.3 Approved Government Pensioners

The Queensland Government Pensioner Rate Subsidy 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 Department of Human Services or the Department of Veterans' Affairs.

Unless stated otherwise, the terms and conditions of the Queensland Government Pensioner Rate Subsidy Scheme apply to the application of the Council subsidy.

5.3.1 Eligibility

The following ratepayers are eligible for a concession/subsidy:

- (a) A holder of a Queensland "Pensioner Concession Card" issued by Centrelink on behalf of the Department of Human Services or the Department of Veterans' Affairs, or
- (b) A holder of a Queensland "Repatriation Health Card – For All Conditions" (Gold Card) issued by the Department of Veterans Affairs; or
- (c) A person receiving a Widow's Allowance; and
- (d) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- (e) 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.

5.3.2 Applications for Concessions

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement of the current rating period. Rebates are not granted retrospectively without prior approval from the State Government Concessions unit.

A completed Pensioner Concession for Rates Application Form must be submitted. A new application is required when a change of address occurs.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 10

5.3.3 Amount of Rebate

Approved ratepayers whose property in which they reside is located within the Region, may be entitled to a rebate of 20% (to a maximum of \$260 each year) on all rates levied in respect of each eligible property, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Should a person be entitled to only part of the State subsidy, because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

5.4 Not-For-Profit or Charitable Community Organisations

Rate concessions are available to approved eligible not-for-profit or charitable community organisations, whose objectives do not include the making of profit and who provide services to their membership and the community.

5.4.1 Eligibility

To be eligible, the not-for-profit or charitable community organisation must:

- ~~(a)~~ Be incorporated under the Associations Incorporation Act 1981;
- ~~(a)~~ There is Not include making a profit as its objective.;
- ~~(b)~~ Provide services to their membership and the community.;
- ~~(b)(c)~~ Have no profit or gain by individual members of the group;
- ~~(c)(d)~~ It sHave a constitution or governing documents prevent/preventing it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
- ~~(d)(e)~~ Whilst a surplus of revenue can be made, use all profits must be used/revenue to carry out the purpose and functions of the organisation;
- ~~(e)(f)~~ Be located within the Region and the majority of its members reside in the Region;
- ~~(g)~~ Not have a gaming machine license and not receive income from gaming machines and/or from the sale.;
- ~~(f)(h)~~ Not have any type of alcohol in an organised manner (for example, bar with regular hours of operation with permanent a commercial liquor license); or commercial permit;
- ~~(g)(i)~~ Be the owner, lessee or life tenant of the property/land and is the incorporated bodies main grounds/base/club house or residence;
- ~~(h)(j)~~ Either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges which are levied in respect of the property; and
- ~~(i)(k)~~ Not be a religious body or entity or educational institution recognised under State or Federal statute or law.

Should an applicant only have part ownership of the property, the Council concession is similarly reduced.

5.4.2 Applications for Concessions

Eligibility for a concession is assessed by Council annually prior to the issue of the first rate notice each financial year (generally June/July). Organisations not automatically provided with a concession, and believe they meet the eligibility criteria, may apply at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating period (concessions are not applied retrospectively).

All applications must be in writing and supported by a copy of the following documents:

- (a) Copy of incorporation certificate, if incorporated; and
- (b) Copy of rules/constitution.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	<u>Adopted, 19 July 2022 DRAFT</u>	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 10

[Service providers applying for concession under Category three must provide a breakdown of the fees they charge the tenant:](#)

5.4.3 Amount of Rebate

The amount of rebate applied to eligible [not-for-profit or charitable community](#) organisations are as follows:

- (a) Category One - Showground Related Organisations
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – N/A
- (b) Category Two – Kindergartens
- Rebate Level General Rates – 50%
 - Rebate Level ~~Road Network~~ Separate Rates/Charge – ~~50%~~0%
 - Rebate Level Special Rates/Charges – 0%
 - ~~Rebate Level Environment Separate Charge – 0%~~
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 1,000.00
- (c) Category Three – Charitable Organisations Benefiting the Aged and/or Persons with a Disability
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – ~~100%~~0%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 1,000.00 for Service Charges only
- (d) Category Four – [Approved Not-for-Profit Sporting or Community Organisations](#) ~~sporting Clubs and Associations – Without Liquor and Gaming Licenses~~
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 4,000.00 for Service Charges only
- ~~(e) Category Five – Sporting Clubs and Associations – With Liquor Licenses but No Gaming Licenses~~
- ~~Rebate Level General Rates – 100%~~
 - ~~Rebate Level Separate Rates/Charges – 100%~~
 - ~~Rebate Level Special Rates/Charges – 0%~~
 - ~~Rebate Level Water Access Charges – 50%~~

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted – 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 10

~~Rebate Level Water Consumption Charges – Charged at residential rates~~
~~Rebate Level Sewerage Charges – 50%~~
~~Rebate Level Waste Charges – 50%~~
~~Cap – \$ 4,000.00~~

~~(f)(e) Category SixFive – Sporting Clubs and Associations situated on Highly Valued Leasehold Land – With Liquor Licenses but No Gaming Licenses~~

~~Rebate Level General Rates – 85%~~
~~Rebate Level Road Network Separate Charge – 75%~~
~~Rebate Level Environment Separate Charge – 0%~~
~~Rebate Level Special Rates/Charges – 0%~~
~~Rebate Level Water Access Charges – 50%~~
~~Rebate Level Water Consumption Charges – Charged at residential rates~~
~~Rebate Level Sewerage Charges – 50%~~
~~Rebate Level Waste Charges – 50%~~
~~Cap – \$ 2,000.00 for Service Charges only~~
~~Applies to Assessment Number 105813 – Rockhampton Bowls Club only.~~

~~(g) Category Seven – Sporting Clubs and Associations – With Liquor and Gaming Licenses~~

~~Rebate Level General Rates – 0%~~
~~Rebate Level Separate Rates/Charges – 0%~~
~~Rebate Level Special Rates/Charges – 0%~~
~~Rebate Level Water Access Charges – 0%~~
~~Rebate Level Water Consumption Charges – 0%~~
~~Rebate Level Sewerage Charges – 0%~~
~~Rebate Level Waste Charges – 0%~~
~~Cap – N/A~~

~~(h)(f) Category Eight Six - All Other Community Based Not-For-Profit/Charitable Organisations~~

~~Rebate Level General Rates – 100%~~
~~Rebate Level Separate Rates/Charges – 100%~~
~~Rebate Level Special Rates/Charges – 0%~~
~~Rebate Level Water Access Charges – 50%~~
~~Rebate Level Water Consumption Charges – Charged at residential rates~~
~~Rebate Level Sewerage Charges – 50%~~
~~Rebate Level Waste Charges – 50%~~
~~Cap – \$ 2,000.00 for Service Charges only.~~

~~(i)(g) Category NineSeven - Rural Fire Brigade~~

~~Rebate Level General Rates – 100%~~
~~Rebate Level Separate Rates/Charges – 100%~~
~~Rebate Level Special Rates/Charges – 0%~~
~~Rebate Level Water Access Charges – 100%~~
~~Rebate Level Water Consumption Charges – 100%~~
~~Rebate Level Sewerage Charges – 100%~~
~~Rebate Level Waste Charges – 100%~~
~~Cap – N/A~~

NOTE: Sewerage charges are not levied in respect of public amenities blocks that are locked and controlled by clubs.

5.5 General Rate Rebates

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% rebate of general rates applies may be exempted from payment of general rates in lieu of the provision of a rebate.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted – 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 6 of 10

5.6 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Council grants rebates on the following basis for those assessments that only contain pump sites and where the land area is 25 square metres or less, provided the ratepayer as shown on the assessment is the owner of another property in the Region on which the separate charges and general rates have been levied:

- (a) Separate Charges – 100% rebate
- (b) General Rates – Maximum rebate [to be the equivalent of \\$600.00 Rating Category 27.1 minimum general rates.](#)

5.7 Water Consumption Charges

Council grants a [water consumption charges](#) rebate on the following basis for the following assessments:

- (a) 237107 – Gracemere Lakes Golf Club; and
- (b) 237109 – Gracemere Bowling Club

Water Consumption Charges – 50% rebate.

5.8 Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

5.9 Limit in Increases in Rates and Charges

For the [2022/2023/2024](#) financial year Council will not be resolving to limit any increases in rates and charges.

5.10 Rockhampton CBD Commercial Properties with Mixed Residential Use

The purpose of this concession is to encourage inner city residential living and reduce vacancies in the Rockhampton CBD by providing an incentive for commercial property owners within the defined CBD area (as per Appendix A - Rockhampton CBD Extent) to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

Council may consider granting a concession of up to \$2,200 per annum or a maximum of 75% of the general rate, whichever is the lesser, for a CBD mixed use category one property. The concession is primarily intended to facilitate the adaptation of established vacant commercial spaces, particularly above ground floor, to residential use.

5.10.1 Conditions

The following conditions apply:

- (a) The residential component should not be vacant longer than six months within the financial year;
- (b) Verification of use may be provided by a registered real estate agent or through pre-arranged inspection by a Council officer; and
- (c) Properties receiving the concession must advise Council if the residential use is discontinued.

The rates concession may be subject to reversal if the above conditions are not adhered to.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted - 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 7 of 10

5.10.2 Applications for Concession

To apply, a completed CBD Commercial Property Rates Concession Application Form must be submitted and is subject to approval by Council.

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement date of the current rating period (concessions are not applied retrospectively).

5.11 Leased Council Vacant/Owned/Trustee Vacant Land

Council grants rebates of up to 100% of the general rate and separate charges on vacant land owned or held by Council as trustee if the land is leased to another person-entity and the land is not used for any business or commercial or industrial purpose.

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, properties where 100% rebate of general rates and separate charges apply may be exempt from the payment of general rates and separate charges in lieu of the provision of a rebate.

5.12 Rates Relief (Hardship) – General Rating Category 6.1 and Residential Properties

Where the payment of rates and charges will cause hardship to a land owner Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

5.12.13 Waste Rebates for Multi-Residential Unit Developments

The purpose of this concession is to waive the waste/recycling charge where it has been deemed by Council impractical for Council to provide waste and recycling collection services to a multi-residential unit development consisting of six or more individual attached or semi attached premises or units for which a community title scheme exists under the *Body Corporate and Community Management Act 1997*.

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

5.12.13.1 Applications for Concession Rebate

To apply, a completed Waste Charges Rebate Form must be submitted and is subject to approval by Council.

Applications are considered during the rating period (that is, half year). The concession-rebate may be applied retrospectively for the full current financial year where the service has not been provided in accordance with this policy and the Waste and Recycling Collection Services Policy and Procedure.

5.14 Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

5.15 Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

Applications are considered in accordance with the Undetected Leak Rebate Policy – Non-Residential and the Undetected Leak Rebate Policy – Residential.

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	<u>Adopted, 19 July 2022 DRAFT</u>	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 8 of 10

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) Annually in accordance with the Revenue Statement;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted - 19 July 2022 DRAFT	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 9 of 10



Appendix A - Rockhampton CBD Extent

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022	Department:	Corporate Services
Version:	20	Section:	Finance
Reviewed Date:		Page No:	Page 10 of 10

5.4 DEBT (BORROWINGS) POLICY 2023/2024

File No: 5237

Attachments: 1. Draft Debt (Borrowings) Policy - Tracked [↓](#)
2. Draft Debt (Borrowings) Policy - Clean [↓](#)

Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer

Author: Marnie Taylor - Chief Financial Officer

SUMMARY

Chief Financial Officer presenting the Debt (Borrowings) Policy to Council for adoption.

OFFICER'S RECOMMENDATION

1. THAT Council adopts the Debt (Borrowings) Policy set out in the attachment to this report for the 2023/2024 financial year in accordance with section 192 of the *Local Government Regulation 2012*.
2. THAT Council approves a review timeline of the Debt (Borrowings) Policy as part of the 2024/2025 budget adoption process, to be carried out between 31 May 2024 – 1 August 2024.

COMMENTARY

Debt (Borrowings) Policy – this policy applies to the use of loan borrowings to fund Infrastructure and other important capital works projects.

- Figures updated for 2023/24

This policy is required to be adopted annually for the financial year in accordance with section 192 of the *Local Government Regulation 2012*.

CONCLUSION

The attached policy is presented for adoption by Council.

DEBT (BORROWINGS) POLICY 2023/2024

Draft Debt (Borrowings) Policy - Tracked

Meeting Date: 4 July 2023

Attachment No: 1

DEBT (BORROWINGS) POLICY

STATUTORY POLICY



1 Scope

This policy applies to the use of loan borrowings to fund Rockhampton Regional Council infrastructure and other important capital works projects.

2 Purpose

The purpose of this policy is to provide Council with a contemporary Debt (Borrowings) Policy for responsible financial management on the loan funding of infrastructure and capital works projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Statutory Bodies Financial Arrangements Act 1982

4 Definitions

To assist in interpretation, the following definitions apply:

Council	Rockhampton Regional Council
QTC	Queensland Treasury Corporation
Ratepayers	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.

5 Policy Statement

As a general principle, Council recognises that loan borrowings for capital works projects 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 benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of funding.

Council restricts all long term borrowings to expenditure on identified capital works 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.

Council does not use long term debt to finance operating activities or recurrent expenditure. A working capital facility or overdraft may be utilised to help fund short term cash flow requirements that may arise from time to time.

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted - 19 July 2022 DRAFT	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 3

The basis for determination of the utilisation of loan funds is as follows:

- Where a capital works project for a service that is funded by utility or user charges, for example water, sewer, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital works projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

5.1 10 Year Loan Programme Forecast

Council utilises loan borrowings to fund capital and infrastructure works when required. Repayments are usually spread over a period of 15 to 20 years or shorter depending on the life of the asset being created. The Debt (Borrowings) Policy includes the following information:

- New borrowings for the current and the next nine financial years; and
- Repayment schedule for new and existing borrowings.

The following 10 year program is proposed by Council, although allocations are revised on an annual basis in conjunction with the review of its short and long term budgets:

Table 1
10 Year Borrowing and Repayment Schedule

Financial Year	New Borrowing Amount (\$)	Loan Redemption Amount (\$)	Repayment Period (years)
Existing Loans	N/A	N/A	1-14
2022/23	30,000,000	29,208,760	15-20
2023/24	24,000,000	9,931,756	15-20
2024/25	54,000,000	10,514,734	15-20
2025/26	64,000,000	13,700,107	15-20
2026/27	42,000,000	17,488,972	15-20
2027/28	26,000,000	20,117,096	15-20
2028/29	4,000,000	22,087,098	15-20
2029/30	8,000,000	22,901,217	15-20
2030/31	3,000,000	24,056,681	15-20
2031/32	=	23,868,922	15-20
2032/33	=	24,050,251	15-20

5.2 Repayment Schedule

The loan portfolio of Council is raised solely with QTC primarily utilising QTC's fixed rate loan product. A fixed rate loan is a loan where the interest rate does not fluctuate for the term of the fixed period. A fixed rate loan provides rate certainty; however, an early repayment adjustment applies for any unscheduled repayments.

The amount required to extinguish a fixed rate loan at any point in time is the market value of the loan. The market value reflects the remaining cash flows required to repay the debt, valued at the current market rates of interest. An early repayment adjustment reflects the difference between the loan balance and the market value of a fixed rate loan. The adjustment can be a loss or a gain depending on whether market rates for the remaining term are lower or higher than the original fixed rate.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted - 19 July 2022 DRAFT	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 3

Council intends maintaining principal and interest repayment schedules consistent with the fixed rate terms of individual loans so exposures to early repayment adjustment losses are minimised. However, in circumstances where the early repayment adjustment results in a gain to Council, consideration is given to early repayment of the relevant loan facilities, subject to evaluation of Council's financial position at the time.

The budgeted loan portfolio of Council for 2022²³/23⁴ is as follows:

Table 2
Budget Interest and Redemption by Fund/Function for the Year to 30 June 2024³

	A	B	C	D	E (A - C + D = E)
Function Description	EST Book Debt Balance 01/07/2023 ²	QTC Admin and Interest	QTC Redemption	New Advances	EST Book Debt Balance 30/06/2024 ³
Water and Sewerage	<u>2,950,170</u> <u>9,188,470</u>	<u>101,650</u> <u>283,680</u>	<u>858,190</u> <u>6,200,690</u>	<u>19,000,000</u> <u>15,000,000</u>	<u>21,091,980</u> <u>17,987,780</u>
Waste and Recycling	<u>7,014,050</u> <u>8,859,470</u>	<u>155,700</u> <u>206,900</u>	<u>569,660</u> <u>1,380,300</u>	=	<u>6,444,390</u> <u>7,479,170</u>
Airport	<u>14,833,630</u> <u>15,877,190</u>	<u>286,960</u> <u>307,380</u>	<u>1,066,230</u> <u>1,046,850</u>	=	<u>13,767,400</u> <u>14,830,340</u>
Other/ General Functions	<u>104,137,930</u> <u>124,318,850</u>	<u>2,925,340</u> <u>3,569,450</u>	<u>7,437,680</u> <u>20,580,920</u>	<u>5,000,000</u> <u>15,000,000</u>	<u>101,700,250</u> <u>118,737,930</u>
TOTAL ALL FUNDS	<u>128,935,780</u> <u>158,243,980</u>	<u>3,469,650</u> <u>4,367,410</u>	<u>9,931,760</u> <u>29,208,760</u>	<u>24,000,000</u> <u>30,000,000</u>	<u>143,004,020</u> <u>159,035,220</u>

6 Review Timelines

This policy is reviewed when any of the following occur:

- As required by legislation – no later than 30 June 2023⁴ in conjunction with the budget;
- The related information is amended or replaced; or
- Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	<u>Adopted, 19 July 2022 DRAFT</u>	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 3

DEBT (BORROWINGS) POLICY 2023/2024

Draft Debt (Borrowings) Policy - Clean

Meeting Date: 4 July 2023

Attachment No: 2

DEBT (BORROWINGS) POLICY

STATUTORY POLICY



1 Scope

This policy applies to the use of loan borrowings to fund Rockhampton Regional Council infrastructure and other important capital works projects.

2 Purpose

The purpose of this policy is to provide Council with a contemporary Debt (Borrowings) Policy for responsible financial management on the loan funding of infrastructure and capital works projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Statutory Bodies Financial Arrangements Act 1982

4 Definitions

To assist in interpretation, the following definitions apply:

Council	Rockhampton Regional Council
QTC	Queensland Treasury Corporation
Ratepayers	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.

5 Policy Statement

As a general principle, Council recognises that loan borrowings for capital works projects 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 benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of funding.

Council restricts all long term borrowings to expenditure on identified capital works 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.

Council does not use long term debt to finance operating activities or recurrent expenditure. A working capital facility or overdraft may be utilised to help fund short term cash flow requirements that may arise from time to time.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 3

The basis for determination of the utilisation of loan funds is as follows:

- (a) Where a capital works project for a service that is funded by utility or user charges, for example water, sewer, 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.
- (b) Other specific capital works projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.
- (c) The term of any loan should not exceed the expected life of the asset being funded.

5.1 10 Year Loan Programme Forecast

Council utilises loan borrowings to fund capital and infrastructure works when required. Repayments are usually spread over a period of 15 to 20 years or shorter depending on the life of the asset being created. The Debt (Borrowings) Policy includes the following information:

- (a) New borrowings for the current and the next nine financial years; and
- (b) Repayment schedule for new and existing borrowings.

The following 10 year program is proposed by Council, although allocations are revised on an annual basis in conjunction with the review of its short and long term budgets:

Table 1
10 Year Borrowing and Repayment Schedule

Financial Year	New Borrowing Amount (\$)	Loan Redemption Amount (\$)	Repayment Period (years)
Existing Loans	N/A	N/A	1-14
2023/24	24,000,000	9,931,756	15-20
2024/25	54,000,000	10,514,734	15-20
2025/26	64,000,000	13,700,107	15-20
2026/27	42,000,000	17,488,972	15-20
2027/28	26,000,000	20,117,096	15-20
2028/29	4,000,000	22,087,098	15-20
2029/30	8,000,000	22,901,217	15-20
2030/31	3,000,000	24,056,681	15-20
2031/32	-	23,868,922	15-20
2032/33	-	24,050,251	15-20

5.2 Repayment Schedule

The loan portfolio of Council is raised solely with QTC primarily utilising QTC's fixed rate loan product. A fixed rate loan is a loan where the interest rate does not fluctuate for the term of the fixed period. A fixed rate loan provides rate certainty; however, an early repayment adjustment applies for any unscheduled repayments.

The amount required to extinguish a fixed rate loan at any point in time is the market value of the loan. The market value reflects the remaining cash flows required to repay the debt, valued at the current market rates of interest. An early repayment adjustment reflects the difference between the loan balance and the market value of a fixed rate loan. The adjustment can be a loss or a gain depending on whether market rates for the remaining term are lower or higher than the original fixed rate.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 3

Council intends maintaining principal and interest repayment schedules consistent with the fixed rate terms of individual loans so exposures to early repayment adjustment losses are minimised. However, in circumstances where the early repayment adjustment results in a gain to Council, consideration is given to early repayment of the relevant loan facilities, subject to evaluation of Council's financial position at the time.

The budgeted loan portfolio of Council for 2023/24 is as follows:

Table 2
Budget Interest and Redemption by Fund/Function for the Year to 30 June 2024

	A	B	C	D	E (A - C + D = E)
Function Description	EST Book Debt Balance 01/07/2023	QTC Admin and Interest	QTC Redemption	New Advances	EST Book Debt Balance 30/06/2024
Water and Sewerage	2,950,170	101,650	858,190	19,000,000	21,091,980
Waste and Recycling	7,014,050	155,700	569,660	-	6,444,390
Airport	14,833,630	286,960	1,066,230	-	13,767,400
Other/ General Functions	104,137,930	2,925,340	7,437,680	5,000,000	101,700,250
TOTAL ALL FUNDS	128,935,780	3,469,650	9,931,760	24,000,000	143,004,020

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – no later than 30 June 2024 in conjunction with the budget;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	16	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 3

5.5 RATES RELIEF (HARDSHIP) POLICY

File No: 5237

Attachments:

1. Draft - Rates Relief (Hardship) Policy - Clean [↓](#)
2. Draft - Rates Relief (Hardship) Policy - Tracked [↓](#)

Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer

Author: Marnie Taylor - Chief Financial Officer

SUMMARY

Chief Financial Officer presenting the Rates Relief (Hardship) Policy to Council for adoption.

OFFICER'S RECOMMENDATION

- (1) THAT Council adopts the Rates Relief (Hardship) Policy set out in the attachment to this report.
- (2) THAT Council approve a review timeline of the Rates Relief (Hardship) Policy of two years, or when any of the following occur:
 - a. The related information is amended or replaced; or
 - b. Other circumstances as determined from time to time by the Council.
- (3) THAT Council grants a Rates Relief (Hardship) concession under section 122 of the *Local Government Regulation 2012* to any ratepayers considered eligible for support under the Rates Relief (Hardship) Policy.

COMMENTARY

Rates Relief (Hardship) Policy – this was a new policy in 2022 and applies to ratepayers of residential properties and Cat 6 properties experiencing serious financial hardship and as a result are unable to pay their rates and charges, including being unable to meet a payment arrangement under the Debt Recovery Policy. Council has received two applications under this policy to date. This policy has been reviewed as part of the 2023/2024 budget adoption process.

CONCLUSION

The attached Rates Relief (Hardship) Policy is presented for adoption by Council.

RATES RELIEF (HARDSHIP) POLICY

Draft - Rates Relief (Hardship) Policy - Clean

Meeting Date: 4 July 2023

Attachment No: 1

RATES RELIEF (HARDSHIP) POLICY

COMMUNITY POLICY



1 Scope

This policy applies to ratepayers experiencing serious financial hardship and as a result are unable to pay their rates and charges, including unable to meet a payment arrangement under the Debt Recovery Policy. The policy only applies to the following properties:

- (a) Within General Rate Category 6.1 – Agriculture, farming and other rural land; and
- (b) Residential properties where the property is the ratepayer's principal place of residence and no commercial benefit is derived from the property.

2 Purpose

The purpose of this policy is to outline the principles, eligibility criteria and to facilitate a consistent approach to assist ratepayers who may have trouble paying their rates due to hardship, and to encourage people experiencing hardship to access earlier support services. Rates relief is not a long-term solution, the support under this policy is to provide the property owner with time to seek advice and address the reasons for their financial hardship.

The intention of this policy is to ensure that those experiencing serious financial hardship remain in their home and to alleviate the immediate financial burden and escalation of potential debt recovery by Council.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

Human Rights Act 2019

Local Government Act 2009

Local Government Regulation 2012

Administrative Action Complaint Procedure

Complaints Management Policy

Debt Recovery Policy

Rates Concession Policy

Rates Payment Policy

Rates Relief (Hardship) Application Form

Revenue Policy

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 5

4 Definitions

To assist in interpretation, the following definitions apply:

Application Form	Council's Rates Relief (Hardship) Application Form for the purpose of applying for consideration for assistance under this policy.
Council	Rockhampton Regional Council
Delegated Officer	An employee appointed to a position with a sub-delegation of relevant powers under the <i>Local Government Regulation 2012</i> .
Drought Declared Area	The areas within the Region that are drought declared following the recommendation of the Local Drought Committee to the relevant State Minister and as mapped on www.longpaddock.qld.gov.au .
Hardship	Unable to meet basic needs, including food, clothing, medicine, accommodation and children's education.
Individually Droughted Property	A property that has obtained an individually droughted property declaration from the Department of Agriculture and Fisheries.
Principal Place of Residence	As defined in Council's Revenue Statement, a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title (not a flat)) at which one owner of the land must reside permanently for a minimum of six months of the year.
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.

5 Policy Statement

In accordance with the provisions of the *Local Government Regulation 2012*, Chapter 4, Part 10, section 120(1)(c) this policy is used to provide a framework to support the Rates and Revenue Unit to accept and consider applications for hardship. Approval is given by a delegated officer.

5.1 Principles

The following principles apply:

- (a) Council must ensure responsible management and collection of revenue to ensure effective cash flow management and provision of services to the greater community.
- (b) Council aims to ensure the balance of outstanding accounts are minimised.
- (c) Transparent, timely and efficient debt collection processes must be maintained with consistency.
- (d) Early intervention and assistance is aimed at assisting both the ratepayer and Council to prevent large levels of aged arrears to accumulate.
- (e) Assistance is targeted to applicants who demonstrate genuine attempts to help themselves and have a genuine wish to pay.
- (f) Ratepayers in arrears are expected to act responsibly in regard to their obligations and organise their affairs in order to discharge these obligations when required.
- (g) Hardship provisions are considered where payment provisions outlined in the Debt Recovery Policy are not possible.
- (h) Hardship provisions made must ensure the arrears are cleared within a reasonable timeframe that must not exceed three years.
- (i) Should a concession be offered by Council it must be consistent with the provisions of Section 120 of the *Local Government Regulation 2012*.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 5

- (j) Assisting ratepayers build resilience by recommending local community services, financial counsellors contact information, community legal support, and ensure a reduction in barriers to encourage engagement.
- (k) To ensure accountability; successful applications are reviewed periodically in line with the conclusion of the half-yearly billing cycle.

5.2 Eligibility – Residential Properties

Hardship is considered upon receipt of a completed application form and is provided for residential ratepayers where the ratepayer is genuine in their wish to pay the arrears. Applications are considered if the ratepayer can demonstrate, that due to a life event, death in the immediate family, serious injury, trauma or other circumstances beyond their control, that the payment of outstanding balances will cause or further exacerbate financial hardship.

Properties where legal action has commenced or where a Notice of Intention to Sell has been issued are not eligible to apply for assistance under this policy.

Further eligibility requirements are:

- (a) Applicant/s is the owner or life tenant of the property and is their principal place of residence;
- (b) Applicant/s does not own more than one property located within the Region;
- (c) Balance exceeds \$1,000 or six months of arrears and the arrangement provisions made within the Debt Recovery Policy are unable to be met and payments, or lack thereof are insufficient to cease the debt recovery action;
- (d) Applicant/s either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges, and other household utilities which are levied in respect of the property;
- (e) Applicant/s has contacted an accredited financial counsellor (can be a not-for-profit accredited financial counsellor);
- (f) Applicant/s has authorised an accredited financial counsellor to liaise with Council on their behalf in relation to the outstanding rates and charges;
- (g) The accredited financial counsellor has assessed and provided Council with:
 - (i) An independent assessment that the applicant/s is experiencing genuine financial hardship;
 - (ii) A realistic payment arrangement the applicant/s is able to meet; and
 - (iii) An exit plan on how to resolve the financial situation has been implemented,
- (h) At no time whilst under the provision of hardship will the property be partially let out and/or derive an income;
- (i) Previously strong payment history; and
- (j) Mortgagor has been notified of arrears situation.

Other eligibility requirements taken into consideration:

- (a) The applicant/s has exhausted all avenues to alleviate the situation and seek assistance. For example; sought additional finances or have tried to sell the property or other assets;
- (b) Expected duration of their current financial hardship position;
- (c) Property is listed for sale;
- (d) Applicant or direct dependent/s is suffering or has suffered a recent medical emergency, trauma or injury or a terminal diagnosis; and
- (e) Applicant has sought financial assistance from either a community organisation (for example, Financial Services Information Officer (Department of Human Services); or their banking institution)

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 5

Applications are not considered unless all requested supporting documentation listed on the application form, is supplied.

5.3 Drought Declared Primary Production Properties

Properties where legal action has commenced or where a Notice of Intention to Sell has been issued are not eligible to apply for assistance under this policy.

Council may grant assistance to properties levied the differential general rate Category 6.1 – agriculture, farming and other rural land, which meet the following eligibility requirements:

- (a) The applicant/s is the owner or life tenant of the property and is their principal place of residence;
- (b) The property is in a drought declared area or is a current individually droughted property; and
- (c) An owner of the property submits a completed application form.

If approved, assistance is as follows:

- (a) Debt recovery action remains on hold for the period of drought declaration and for a further six months after the end of the current financial year in which the drought declaration is lifted or the individually droughted property has expired; and
- (b) No interest is incurred for the period of drought declaration and for a further six months after the end of the current financial year in which the drought declaration is lifted or the individually droughted property has expired.

5.4 Assistance Provided

If approved, assistance is provided in the form of one or more of the following:

- (a) Debt recovery action to remain on hold for a minimum of six months from the date of approval, up to a maximum of 24 months;
- (b) No interest to be incurred for a minimum of six months from the date of approval, up to a maximum of 24 months;
- (c) A repayment plan that is outside of the current Debt Recovery Policy.

Additional assistance may be recommended for applicants who are also eligible for concessions under Council's Rates Concession Policy or who have a terminal illness or are in extreme financial hardship.

If further assistance is required, the applicant must lodge a new application.

5.5 Exceptional Circumstances

Where exceptional circumstances exist beyond this policy, individual circumstances are considered on a case by case basis and presented to the Council table for individual consideration.

5.6 Failure to Comply or Dispute

Following successful application, Council reserves the right to commence debt recovery action in accordance with the Debt Recovery Policy should the ratepayer fail to:

- (a) Respond to the Council's offer of assistance;
- (b) Wholly comply with Council's offer of assistance; or
- (c) Comply with the agreed requirements.

5.7 Applications

Applications for hardship are considered at any time during the rating period (i.e. half yearly).

Applications must be made in writing using the application form and a new application needs to be submitted where circumstances or eligibility change.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 5

Successful applications take effect from the relevant rating period in which the application was submitted, approved and agreed to.

Applications are not backdated or retrospective adjustments made.

5.8 Requests for Review

If the applicant does not agree with the decision made by Council, the applicant may request for a review within 30 days of the decision. The General Manager Corporate Services reviews the decision and notifies the outcome to the applicant. As part of the review the applicant may be asked to provide further information relating to the application. If the applicant remains dissatisfied with the decision, the applicant may raise an administrative action complaint in accordance with the Administrative Action Complaint Procedure.

5.9 Funding of Recommended Decisions

Council makes a specific budget allocation annually from which assistance is funded.

5.10 Monitoring and Reporting

Council monitors successful applications made under this policy by reporting the following information monthly within the Monthly Financial Report:

- (a) Number of applications approved;
- (b) Number of applications defaulted; and
- (c) The financial impact to Council.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) The related information is amended or replaced; or
- (b) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 5

RATES RELIEF (HARDSHIP) POLICY

Draft - Rates Relief (Hardship) Policy - Tracked

Meeting Date: 4 July 2023

Attachment No: 2

RATES RELIEF (HARDSHIP) POLICY

COMMUNITY POLICY



1 Scope

This policy applies to ratepayers experiencing serious financial hardship and as a result are unable to pay their rates and charges, including unable to meet a payment arrangement under the Debt Recovery Policy. The policy only applies to the following properties:

- (a) Within General Rate Category 6.1 – Agricultural~~ale~~, farming and other rural land; and
- (b) Residential properties where the property is the ratepayer's principal place of residence and no commercial benefit is derived from the property.

2 Purpose

The purpose of this policy is to outline the principles, eligibility criteria and to facilitate a consistent approach to assist ratepayers who may have trouble paying their rates due to hardship, and to encourage people experiencing hardship to access earlier support services. [Hardship Rates relief](#) is not a long-term solution, the support under this policy is to provide the property owner with time to seek advice and address the reasons for their financial hardship.

The intention of this policy is to ensure that those experiencing serious financial hardship remain in their home and to alleviate the immediate financial burden and escalation of potential debt recovery by Council.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

Human Rights Act 2019

Local Government Act 2009

Local Government Regulation 2012

Administrative Action Complaint Procedure

Complaints Management Policy

Debt Recovery Policy

Rates Concession Policy

Rates Payment Policy

Rates Relief (Hardship) Application Form

Revenue Policy

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 5

4 Definitions

To assist in interpretation, the following definitions apply:

Application Form	Council's Rates Relief (Hardship) Application Form for the purpose of applying for consideration for assistance under this policy.
Council	Rockhampton Regional Council
Delegated Officer	An employee appointed to a position with a sub-delegation of relevant powers under the <i>Local Government Regulation 2012</i> .
Drought Declared Area	The areas within Council boundaries the Region that are drought declared following the recommendation of the Local Drought Committee to the relevant State Minister and as mapped on www.longpaddock.qld.gov.au .
Hardship	Unable to meet basic needs, including food, clothing, medicine, accommodation and children's education.
Individually Droughted Property	A property that has obtained an individually droughted property declaration from the Department of Agriculture and Fisheries.
Principal Place of Residence	As defined in Council's Revenue Statement, a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title (not a flat)) at which one owner of the land must reside permanently for a minimum of six months of the year.
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.

5 Policy Statement

In accordance with the provisions of the *Local Government Regulation 2012*, Chapter 4, Part 10, section 120(1)(c) this policy is used to provide a framework to support the Rates and Revenue Unit to accept and consider applications for hardship. Approval is given by a delegated officer.

5.1 Principles

The following principles apply:

- (a) Council must ensure responsible management and collection of revenue to ensure effective cash flow management and provision of services to the greater community.
- (b) Council aims to ensure the balance of outstanding accounts are minimised.
- (c) Transparent, timely and efficient debt collection processes must be maintained with consistency.
- (d) Early intervention and assistance is aimed at assisting both the ratepayer and Council to prevent large levels of aged arrears to accumulate.
- (e) Assistance is targeted to applicants who demonstrate genuine attempts to help themselves and have a genuine wish to pay.
- (f) Ratepayers in arrears are expected to act responsibly in regard to their obligations and organise their affairs in order to discharge these obligations when required.
- (g) Hardship provisions are considered where payment provisions outlined in the Debt Recovery Policy are not possible.
- (h) Hardship provisions made must ensure the arrears are cleared within a reasonable timeframe that must not exceed three years.
- (i) Should a concession be offered by Council it must be consistent with the provisions of Section 120 of the *Local Government Regulation 2012*.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 5

- (j) Assisting ratepayers build resilience by recommending local community services, financial counsellors contact information, community legal support, and ensure a reduction in barriers to encourage engagement.
- (k) To ensure accountability; successful applications are reviewed periodically in line with the conclusion of the half-yearly billing cycle.

5.2 Eligibility – Residential Properties

Hardship is considered upon receipt of a completed application form and is provided for residential ratepayers where the ratepayer is genuine in their wish to pay the arrears. Applications are considered if the ratepayer can demonstrate, that due to a life event, death in the immediate family, serious injury, trauma or other circumstances beyond their control, that the payment of outstanding balances will cause or further exacerbate financial hardship.

Properties where legal action has commenced or where a Notice of Intention to Sell has been issued are not eligible to apply for assistance under this policy.

Further eligibility requirements are:

- (a) Applicant/s is the owner or life tenant of the property and is their principal place of residence;
- (b) Applicant/s does not own more than one property located within the Region;
- (c) Balance exceeds \$1,000 or six months of arrears and the arrangement provisions made within the Debt Recovery Policy are unable to be met and payments, or lack thereof are insufficient to cease the debt recovery action;
- (d) Applicant/s either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges, and other household utilities which are levied in respect of the property;
- (e) Applicant/s has contacted an accredited financial counsellor (can be a not-for-profit accredited financial counsellor);
- (f) Applicant/s has authorised an accredited financial counsellor to liaise with Council on their behalf in relation to the outstanding rates and charges;
- (g) The accredited financial counsellor has assessed and provided Council with:
 - (i) An independent assessment that the applicant/s is experiencing genuine financial hardship;
 - (ii) A realistic payment arrangement the applicant/s is able to meet; and
 - (iii) An exit plan on how to resolve the financial situation has been implemented,
- (h) At no time whilst under the provision of hardship will the property be partially let out and/or derive an income;
- (i) Previously strong payment history; and
- (j) Mortgagor has been notified of arrears situation.

Other eligibility requirements taken into consideration:

- (a) The applicant/s has exhausted all avenues to alleviate the situation and seek assistance. For example; sought additional finances or have tried to sell the property or other assets;
- (b) Expected duration of their current financial hardship position;
- (c) Property is listed for sale;
- (d) Applicant or direct dependent/s is suffering or has suffered a recent medical emergency, trauma or injury or a terminal diagnosis; and
- (e) Applicant has sought financial assistance from either a community organisation (for example, Financial Services Information Officer (Department of Human Services); or their banking institution)

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 5

Applications are not considered unless all requested supporting documentation listed on the application form, is supplied.

5.3 Drought Declared Primary Production Properties

Properties where legal action has commenced or where a Notice of Intention to Sell has been issued are not eligible to apply for assistance under this policy.

Council may grant assistance to properties levied the differential general rate Category 6.1 – agriculture, farming and other rural land, which meet the following [conditions/eligibility requirements](#):

- (a) The applicant/s is the owner or life tenant of the property and is their principal place of residence;
- (b) The property is in a drought declared area or is a current individually droughted property; and
- (c) An owner of the property submits a completed application form.

If approved, assistance is as follows:

- (a) Debt recovery action remains on hold for the period of drought declaration and for a further six months after the end of the current financial year in which the drought declaration is lifted or the individually droughted property has expired; and
- (b) No interest is incurred for the period of drought declaration and for a further six months after the end of the current financial year in which the drought declaration is lifted or the individually droughted property has expired.

5.4 Assistance Provided

If approved, assistance is provided in the form of one or more of the following:

- (a) Debt recovery action to remain on hold for a minimum of six months from the date of approval, up to a maximum of 24 months;
- (b) No interest to be incurred for a minimum of six months from the date of approval, up to a maximum of 24 months;
- (c) A repayment plan that is outside of the current Debt Recovery Policy.

Additional assistance may be recommended for applicants who are also eligible for concessions under Council's Rates Concession Policy or who have a terminal illness or are in extreme financial hardship.

If further assistance is required, the applicant must lodge a new application.

5.5 Exceptional Circumstances

Where exceptional circumstances exist beyond this policy, individual circumstances are considered on a case by case basis and presented to the Council table for individual consideration.

5.6 Failure to Comply or Dispute

Following successful application, Council reserves the right to commence debt recovery action in accordance with the Debt Recovery Policy should the ratepayer fail to:

- (a) Respond to the Council's offer of assistance;
- (b) Wholly comply with Council's offer of assistance; or
- (c) Comply with the agreed requirements.

5.7 Applications

Applications for hardship are considered at any time during the rating period (i.e. half yearly).

Applications must be made in writing using the application form and a new application needs to be submitted where circumstances or eligibility change.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 5

Successful applications take effect from the relevant rating period in which the application was submitted, approved and agreed to.

Applications are not backdated or retrospective adjustments made.

5.8 Requests for Review

If the applicant does not agree with the decision made by Council, the applicant may request for a review within 30 days of the decision. The General Manager Corporate Services reviews the decision and notifies the outcome to the applicant. As part of the review the applicant may be asked to provide further information relating to the application. If the applicant remains dissatisfied with the decision, the applicant may raise an administrative action complaint in accordance with the Administrative Action Complaint Procedure.

5.9 Funding of Recommended Decisions

Council makes a specific budget allocation annually from which assistance is funded.

5.10 Monitoring and Reporting

Council monitors successful applications made under this policy by reporting the following information monthly within the Monthly Financial Report:

- (a) Number of applications approved;
- (b) Number of applications defaulted; and
- (c) The financial impact to Council.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) The related information is amended or replaced; or
- (b) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted, 19 July 2022 DRAFT	Department:	Corporate Services
Version:	1	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 5

5.6 LAND USE CODES

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

Chief Financial Officer presents Primary Land Use Codes for 2023/2024.

OFFICER'S RECOMMENDATION

THAT the Primary Land Use Codes be adopted for use by the Rockhampton Regional Council as a reference in the annual Revenue Statement.

COMMENTARY

The land use codes and their descriptions are for use for identification and allocation of parcels of land and in conjunction with the differential rating categorisation, description and identification table shown in Rockhampton Regional Council's 2023/2024 Revenue Statement.

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definit ion
00	Unspecified	Land not categorised by any other land use code.
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning).
02	Single Unit Dwelling	Land used primarily as a site for a dwelling
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally greater 5,000 square metres and not used for a bonafide rural activity.
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally greater 5,000 square metres and not used for a bonafide rural activity.
06	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.

08	Building Units	A residential parcel of land surveyed on a Building Unit Plan or Survey plan where a single structure has been surveyed and which may include Common Property and which has attached to it a Community Management Statement in an urban area.
09	Group Title	A parcel of land where the structural improvements have been surveyed and a registered plan and Community Entitlement Scheme has been established.
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop Single	Shop with or without attached accommodation and may include provision for car parking.
12	Shopping Group (7 - 9 Shops)	Seven to nine shops and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
14	Shops – Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district).
15	Shops – Secondary Retail (Fringe Central Business)	Shops located on fringe of a central business district of city/town commercial areas.
16	Drive In Shopping Centre	Drive In Shopping Centre including major regional, regional, sub regional and neighbourhood centres and having ten or more shops.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g., Kentucky Fried Chicken, McDonalds or function centre.
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged peoples homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars, etc)	Dealers, boats, cars, bulk landscape supplies, etc.
25	Professional Offices	Offices providing administrative, financial management, the practice of a profession (examples include banks, solicitors, lending agents and brokers, medical centres, chemists, dentists).
26A	Funeral Parlour	Funeral parlour.
26B	Crematoria	Crematorium

27	Hospital, Convalescent Home, Hospice (Medical Care) (Private)	Hospital, aged peoples home, nursing home, convalescent home including hospice. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs see Land Use Code 36.
30B	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs, see Land Use Code 36.
31	Oil/Fuel Depot and Refinery	Fuel dumps or storage and oil refineries.
32	Wharves	Actual wharfs, jetties and barge landings
33	Outdoor Storage Area/Contractors Yard	Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.
34	Cold Stores/Ice works	Cold stores/ice works.
35	General Industry	Industrial premises that are not Light Industry– Land Use Code 36, or Heavy Industry – Land Use Code 37. Refer to Rockhampton Planning Scheme industry thresholds.
36	Light Industry	Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list. Refer to Rockhampton Planning Scheme industry thresholds.
37	Heavy/Noxious Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs concrete batching and/or manufacturing of large form concrete products. Refer to Rockhampton Planning Scheme industry thresholds.
38	Advertising/Hoarding	Advertising/hoarding. Predominant used for advertising.
39	Harbour Industries	Harbour associated service industry. Storage industry and processing.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground

		With a land valuation <\$80 001 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40C	Extractive (Mining)	Any industry which extracts mining material from the ground With a land valuation >\$80 000 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40D	Salt Production	Land used for the purposes of and incidental to the making and extraction of salt.
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight or short-term accommodation (includes motor inn).
44	Nursery (Plants)	Retail of plants and associated garden material.
45	Theatre/Cinema	Theatre or cinema.
46	Drive-in Theatre	Drive-in theatre.
47	Licensed Club	Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan park.
50	Other Club Non Business	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc.
52	Cemetery	Cemetery
55	Library	Library.
56	Show Ground, Race Course, Airfield	Show ground, race course, airfield.
57	Parks, Gardens	Parks, gardens - including undeveloped parkland.
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
60	Sheep Grazing Dry	Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
62	Aquaculture	Land used for breeding, rearing, and harvesting of fish, shellfish, algae, and other organisms in all types of water environments.
63	Cattle Fattening Intensive Feedlot	Concentration of feeding stock for sale on a large scale feedlot environment with licensed carrying capacity of Standard Cattle Units (SCU)

64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale
67	Goats	Goat studs and dairies.
68	Dairy Cattle Quota Milk	Supplying to milk factory on a quota basis– includes feedlot dairies.
69	Dairy Cattle Non Quota	Supplying milk to factory on an entitlement or proportion basis- includes to feedlots.
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seed	Safflower, sunflower, linseed, etc.
72	Section 49 Valuation Vacant	Vacant land subdivided under Sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
73	Grains	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farm	Growing turf for the purpose of harvesting and sale.
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes.
76	Tobacco	Land used for the cultivation of tobacco.
77	Cotton	Land used for the cultivation of cotton.
78	Rice	Land used for the cultivation of rice.
79	Orchard	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts, etc.
80	Tropical Fruits	Tropical fruits as separate to orchards e.g. bananas, paw paw.
81	Pineapples	The growing of pineapple either for cash crop or manufacturing purposes.
82	Vineyard	Grapes.
83	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).
84	Small Crops and Fodder Non Irrigation	As per Land Use Code 83 without irrigation.
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.
86	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables.
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.

88	Forestry and Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.
89	Animals Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).
90	Power Generation	Production/generation and/or storage of electricity.
91	Transformer	Transformer and substation, television/radio, transmission towers, telecommunication towers.
92	Defence Force Establishment	Defence Force Establishment.
93	Peanuts	Growing of peanuts as a predominant use.
94	Rural Land Vacant	Vacant rural land being put to no or minimal rural use in a rural area and generally more than 10 hectares.
95	Reservoir, Dam, Bore, Pipeline, Pump Station	Reservoir, dam, bore, pipeline - includes permanent pump site/station.
96	Public Hospital	Public hospital.
97A	Welfare Home/Institution	Child/adult welfare institution.
97B	Residential Care Dwelling	Purpose built residential dwelling for long term or transient living, for a number of unrelated people, providing care to persons with a disability with a Class 3 Building Classification
99	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

CONCLUSION

The Primary Land Use Codes, as part of the budget documentation is presented for Council approval.

5.7 REVENUE STATEMENT 2023/2024

File No: 8785

Attachments:

1. Draft Revenue Statement 2023/2024 - Clean [↓](#)
2. Draft Revenue Statement 2023/2024 - Tracked [↓](#)

Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer

Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT Pursuant to sections 169(2) and 172 of the *Local Government Regulation 2012*, Council adopts the Revenue Statement 2023/2024 as tabled.

CONCLUSION

The Revenue Statement, as part of the budget documentation is attached and details the range of documents presented for Council approval.

REVENUE STATEMENT 2023/2024

Draft Revenue Statement 2023/2024 - Clean

Meeting Date: 4 July 2023

Attachment No: 1

REVENUE STATEMENT 2023/2024



SCOPE

The Revenue Statement is produced in accordance with the Legislative requirements:

- Section 104(5)(a)(iv) of the *Local Government Act 2009*, the system of financial management established by a local government must include and budget including a Revenue Statement;
- Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement; and

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

OVERVIEW

The purpose of this revenue statement is to:

- provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- comply in all respects with legislative requirements.

REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

APPLICABILITY

This revenue statement applies to the financial year from 1 July 2023 to 30 June 2024. It is approved in conjunction with the Budget as presented to Council on 4 July 2023.

It is not intended that this revenue statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

GUIDELINE

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the following explanation of revenue raising measures adopted in the 2023/2024 Budget are provided.

1. RATES AND CHARGES (LGA s94)

For the financial year beginning 1 July 2023, Rockhampton Regional Council will make and levy rates and charges. Rates and Charges will include:

- A. Differential General Rates,
- B. Special Rates and Charges,
- C. Separate Charges, and

D. Utility Charges for Water, Sewerage and Waste Management.

The Statement deals with the principles used by Council in fixing rates and charges and if applicable, how the Council will apply user pays principles to utility and general charges.

2. GENERAL RATES

Council accepts that the basis for levying general rates in Queensland is land valuations. Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However there is considerable diversity in the Region 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 burden equitably among broad classes of ratepayer. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the following factors:

- the relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- the use of the land as it relates to actual and potential demand for Council services;
- location of the land as it relates to actual and potential demand for Council services; and
- the impact of rateable valuations on the level of general rates to be paid. Council is of the opinion that a common rating policy and structure should be embraced for the whole Region.

3. GENERAL RATES – CATEGORIES AND DESCRIPTIONS (LGR Chapter 4, Part 5 Division 1)

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, rural, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.
- Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome.

The Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into thirty (30) categories and sub categories specified hereunder in the schedule.

Rockhampton Regional Council

Revenue Statement 2023/2024

GENERAL RATING CATEGORIES 2023-2024

No.	Category	Description	Identifiers (Land Use Codes)
1	Commercial	Land used, or intended to be used, in whole or in part, for commercial/service purposes, other than land included in categories 2.1 2.2, 2.3. Including a lot in a community title scheme or building unit	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26A, 27, 28, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49,
2.1	Major shopping centres with a floor area 0 – 10,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.2	Major shopping centres with a floor area 10,001 - 50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m ² and 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.3	Major shopping centres with a floor area >50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for light/low impact industrial purposes, other than land included in categories 3.2 & 3.3. Including a lot in a community title scheme or building unit	01, 30B, 33, 34, 36
3.2	General Industry	Land used, or intended to be used, in whole or in part, for general industrial purposes, other than land included in categories 3.1 and 3.3. Including a lot in a community title scheme or building unit	29A, 35

Rockhampton Regional Council

Revenue Statement 2023/2024

3.3	High Impact and/ or noxious industry	<p>Land used, or intended to be used, in whole or in part for high impact and /or noxious industrial purposes for example:</p> <ul style="list-style-type: none"> (a) a fuel dump; (b) fuel storage; (c) an oil refinery; (d) heavy industry; (e) special industry (f) concrete batching and or manufacturing of large form concrete products (g) noxious industry which emanates excessive noise, odour or dust, including an abattoir. <p>other than land included in categories 3.1 and 3.2.</p> <p>Including a lot in a community title scheme or building unit</p>	26B, 31, 37
4.1	Power Generation Coal	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a facility by the means of a coal fired power station</p> <p>(excluding transformers/substations).</p>	90
4.2	Power Generation Solar Farm	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a large scale solar farm facility.</p> <p>(excluding transformers/substations).</p>	90
4.3	Power Generation Wind Farm	<p>Land used, or intended to be used, in whole or part to produce electricity by the means of one or a cluster of wind turbines for which the purpose is to drive electrical generators for the generation of electricity.</p> <p>(excluding transformers/substations).</p>	90

Rockhampton Regional Council

Revenue Statement 2023/2024

4.4	Power Generation Battery Storage	Land used, or intended to be used, in whole or part for or/ancillary to the generation and/or storage of electricity via a large scale battery. (excluding transformers/substations).	90
5.1	Extractive Industries - Quarry	Land used, or intended to be used, in whole or in part, for extractive industry purposes other than category 5.2, 5.3 & 5.4.	40A
5.2	Extractive Industries - Salt Manufacturing	Land used, or intended to be used, in whole or in part and incidental to the making and extraction of salt.	40D
5.3	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation less than \$80,001	40B
5.4	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation greater than \$80,000	40C
6.1	Agriculture, farming and other rural	Land used, or intended to be used, for non-residential rural, agricultural or farming purposes.	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 94, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).
6.2	Agriculture -Intensive	Land used for intensive agricultural purposes or associated activities.	62 & 63

Rockhampton Regional Council

Revenue Statement 2023/2024

8.1	Residential Other	Land with a value of less than \$105,001 used, or intended to be used, for:- (a) residential purposes that is not the owner's principal place of residence (NPPR); or (b) two or more self-contained dwellings (including flats)	02, 03, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for:- (a) residential purposes, that is not the owner's principal place of residence (NPPR); or (b) two or more self-contained dwellings (including flats)	02, 03, 05, 08 & 09
9	Residential 1	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of less than \$105,001.	01, 02, 04, 05, 06 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$105,001 and \$170,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).

Rockhampton Regional Council

Revenue Statement 2023/2024

11	Residential 3	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$170,001 and \$250,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value between \$250,001 and \$500,000	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value more than \$500,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).
21	Strata (residential)	Land, which is a lot in a community title scheme or residential group title, used as the owner's principal place of residence (PPR).	08 and 09 (excl. lands in any other category).

Rockhampton Regional Council

Revenue Statement 2023/2024

24	Vacant urban/rural land >\$430,000	Vacant land intended for use for development purposes with a value of more than \$430,000.	01 and 04 with a rateable valuation >\$430,000
25	Developer concession	Land, which qualifies for a discounted valuation pursuant to section 50 of the <i>Land Valuation Act</i> .	72
26	Special uses	Land, used, or intended to be used, for non-commercial purposes such as social and community welfare, defence or education purposes or land not covered by any other land use code.	00, 21, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97A, 97B, 99
27.1	Other \$0 - \$60,000	Land, with a value of \$60,000 or less, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation <\$60,001
27.2	Other - >\$60,000	Land, with a value of more than \$60,000, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation >\$60,000

Land Use Codes

The land use codes referred to in column 4 above and the definitions of these land use codes, are prepared and adopted by the Rockhampton Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached to Council's 2023/24 Revenue Statement – see appendix 1.

If a property has been identified to have more than one land use code, Council will apply the highest applicable rating category.

Council may utilize town planning scheme to assist in the identification of rating categories as required especially in relation to low, general and high impact industry.

Identification of Land

The Council delegates to the Chief Executive Officer (CEO), pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power to identify the rating category to which each parcel of rateable land belongs.

In undertaking this task the CEO will be guided by the descriptions of each category. The terms 'LV', 'Land Valuation', 'SV' and 'Site Valuation' refer to the Land Valuation and Site Valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

Objecting to Differential General Rate Category

In accordance with Chapter 4, Part 5, Division 4 of the Regulation the owners of rateable land will be informed that they have the right of objection to the rate category their land is included in. Pursuant to

section 90 of the Regulation objections must be in writing and received within thirty (30) days of rate notices being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category.

Definitions for words used in this document:

Principal Place of Residence (PPR)

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's Principal Place of Residence (PPR).

The term "principal place of residence" is a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title, not a flat) at which one owner of the land must reside permanently for a minimum of 6 months of the year.

In establishing principal place of residence Council will consider as evidence, but not be limited to, the owner's declared address for Queensland driver's licence, or any other form of evidence deemed acceptable to Council.

Intended Use

Reference to the intended use (or use intended) for rateable land is a reference to land that is capable of being used for this use.

Capable of Use/Capable of being Used

Reference to capable of use (or capable of being used) includes having obtained approval from Council for this use by way of:

- (a) a development application
- (b) a building works application
- (c) a licence or application under a Local Law by Council for this use.

Mining

Land that was used, is used, or intended to be used:

- as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- in conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, 'integrated mining operation' means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

Solar Farm

Land which is used for:

- (a) converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and
- (b) connected to the mains power grid, and

(c) including any purpose ancillary to or associated with (a) or (b).

Wind Farm

Land used in whole or in part to produce electricity by means of one (1) or a cluster of wind turbines that drive electrical generators.

Power Generation Battery Storage

Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power.

Minimum General Rate

The minimum general rate is set for each differential rating category to ensure an appropriate contribution from all property owners, irrespective of the valuation of a property.

General Rates and Minimum General Rates

For the 2023/2024 financial year differential general rates and minimum general rates will be levied pursuant to section 94 of the *Local Government Act 2009*, on the differential general rate categories as follows-

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
1	Commercial	2.7084	1,818
2.1	Major shopping centres with a floor area 0 – 10,000 sqm	3.0296	24,981
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.5945	285,279
2.3	Major shopping centres with a floor area >50,000 sqm	8.7741	2,155,494
3.1	Light/Low Impact Industry	2.7498	1,818
3.2	General Industry	3.0125	2,450
3.3	High Impact and/ or noxious industry	4.2529	3,792
4.1	Power Generation Coal	11.0052	37,379
4.2	Power Generation Solar Farm	8.5135	26,684
4.3	Power Generation Wind Farm	8.5135	26,684
4.4	Power Generation Battery Storage	8.5135	26,684
5.1	Extractive Industries - Quarry	7.9328	3,095

Rockhampton Regional Council		Revenue Statement 2023/2024	
5.2	Extractive Industries - Salt Manufacturing	7.8194	5,080
5.3	Extractive Industries – Mining, \$0 - \$80,000	7.9328	3,095
5.4	Extractive Industries – Mining, >\$80,000	10.4654	34,839
6.1	Agriculture, farming and other rural	0.8884	1,689
6.2	Agriculture - Intensive	1.5810	14,706
8.1	Residential Other, \$ 0 - \$105,000	1.6575	1,188
8.2	Residential Other, >\$105,000	1.5137	1,741
9	Residential 1, \$ 0 - \$105,000	1.4308	907
10	Residential 2, \$105,001 - \$170,000	1.2763	1,503
11	Residential 3, \$170,001 - \$250,000	1.2248	2,170
12	Residential 4, \$250,001 - \$500,000	1.1506	3,062
13	Residential 5, > \$500,000	1.0358	5,753
21	Strata (residential)	1.7029	907
24	Vacant urban/rural land >\$430,000	2.5662	1,792
25	Developer concession	1.6343	0
26	Special uses	1.8230	2,912
27.1	Other \$0 - \$60,000	2.2314	772
27.2	Other >\$60,001	3.1694	1,792

4. LIMITATION ON RATE INCREASE – LGR Chapter 4, Part 9, Division 3

For the 2023/2024 financial year Council will not be resolving to limit any increases in rates and charges.

5. SPECIAL RATES/CHARGES (LGA s94)

Rural Fire Services Levies

Council will, pursuant to section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural fire fighting services to certain parts of the Region. The charges shall be levied on all land which specifically benefits from the provision of rural fire-fighting services.

Rockhampton Regional Council

Revenue Statement 2023/2024

For 2023/2024, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2023/2024	Rural Fire Brigade	Levy 2023/2024
Alton Downs	\$50.00	Garnant	-
Archer Ulam	-	Gogango	\$5.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$50.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$50.00	Stanwell	-
Dalma	\$10.00	South Ulam	-
Faraday	-	Westwood	\$50.00

The rateable land to which each of the special charges will apply is land within the areas separately described on a map titled "ROCKHAMPTON REGIONAL COUNCIL - RURAL FIRE BRIGADES BOUNDARIES". A copy of the Map is attached at Schedule 1.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to these charges.

Overall Plan

The Overall Plan for each of the special charges is as follows:-

1. The service, facility or activity for which each special charge is levied is to fund the provision of fire prevention and firefighting services, equipment and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.
2. The time for implementing the overall plan is one (1) year ending 30 June 2024. However, provision of fire-fighting services is an ongoing activity, and further special charges are expected to be made in future years.
3. The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2024.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2023/2024) is approximately \$89,395.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

The owner of the land to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising fire-fighting services, because rural fire brigades are charged with fire-fighting and fire prevention under the *Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* 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

Rockhampton Regional Council**Revenue Statement 2023/2024**

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.

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 Rockhampton Regional Council area.

The amount of the Road Network Separate Charge will be \$460.00 per annum per rateable assessment throughout the region.

Natural Environment Separate Charge

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

Council will make and levy the charge equally on all rateable land within the Rockhampton Regional Council area.

The amount of the Natural Environment Separate Charge will be \$55.00 per annum per rateable assessment throughout the region.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to the Natural Environment Separate Charge.

7. STATE EMERGENCY MANAGEMENT LEVY

State Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect an emergency management levy on all prescribed properties on behalf of the Queensland Fire and Emergency Services.

The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by section 6 of the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

8. UTILITY CHARGES (LGA s94)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July 2023 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

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.

Subject to any express provision to the contrary Council will charge all land connected to its water supply, or capable of connection to the supply, a two-part tariff for the period 1 July 2023 to 30 June 2024, comprising:-

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

There are three (3) water supply areas: Gracemere, Mount Morgan and Rockhampton.

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

- (a) The access charge for an individual residential community title 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.
- (b) The access charge for premises that contain residential flats will be the sum payable for a 20mm water meter connection multiplied by the number of flats upon the premises, regardless of the true size of the connection to the premises.
- (c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot.
- (d) The access charge for an individual commercial community title lot will be:
 - i. 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.
 - ii. 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.

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

- (a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats upon the premises.
- (b) Where water is supplied to a lot which forms part of a community titles scheme, and the supply to each individual lot and the common property is not separately metered, Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:
 - i. 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
 - ii. 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
- iii. 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 a lot or common property which forms part of a community titles scheme where the supply to each individual lot and the common property is separately metered to the common property of a community titles scheme, Council will levy each lot for its metered consumption and the body corporate for the water supplied to the common property.
- (d) Where more than one 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 two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel.
- (e) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house 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:
- i. Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land.
 - ii. The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter.
 - iii. Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution.
 - iv. The consumption charge will be, for a quarter for which the Queensland Fire and Emergency 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.
 - v. If the Queensland Fire and Emergency 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.
 - vi. To prevent doubt, Council may determine that a 100% discount is or was appropriate.
- (g) For non-licensed premises (i.e. premises without a commercial liquor license) occupied or used by eligible Not-for-Profit or Charitable Community Organisations, Council will provide a concession in accordance with its Rates Concession Policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates, excluding rural fire brigades.

Rockhampton Regional Council

Revenue Statement 2023/2024

- (h) 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.
- (i) 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.
- (j) 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.
- (k) For the purposes of making and levying water charges the following definitions apply:-
- i. A not-for-profit community or charitable organisations, that Council accepts or approves by resolution as a body that is eligible to receive a concession under the Rates Concession Policy..
 - ii. A community title lot is a lot in a community titles scheme.
 - iii. 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*).
 - iv. 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.
 - v. A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires.
 - vi. A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

Gracemere Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Gracemere Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

Meter Size	Annual Charge
20mm	\$ 551.00
25mm	\$ 820.00
32mm	\$ 1,343.00
40mm	\$ 2,097.00
50mm	\$ 3,276.00

Rockhampton Regional Council

Revenue Statement 2023/2024

Special 60mm	\$ 4,781.00
65mm	\$ 5,537.00
75mm	\$ 7,370.00
80mm	\$ 8,386.00
100mm	\$ 12,994.00
150mm	\$ 29,478.00
200mm	\$ 52,409.00
Vacant Land	\$ 551.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Gracemere Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Gracemere Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Gracemere Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

Mt Morgan Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Mount Morgan Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 568.00
25mm	\$ 845.00
32mm	\$ 1,385.00
40mm	\$ 2,161.00
50mm	\$ 3,375.00
65mm	\$ 5,706.00

Rockhampton Regional Council	Revenue Statement 2023/2024
75mm	\$ 7,593.00
80mm	\$ 8,527.00
100mm	\$ 13,501.00
150mm	\$ 30,449.00
200mm	\$ 54,007.00
Vacant Land	\$ 568.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Mount Morgan Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Mount Morgan Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Mount Morgan Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

Rockhampton Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Rockhampton Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 523.00
25mm	\$ 770.00
32mm	\$ 1,262.00
40mm	\$ 1,969.00
50mm	\$ 3,076.00
65mm	\$ 5,198.00

Rockhampton Regional Council		Revenue Statement 2023/2024	
75mm		\$	6,923.00
80mm		\$	7,875.00
100mm		\$	12,304.00
150mm		\$	27,679.00
200mm		\$	49,209.00
Vacant Land		\$	523.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Rockhampton Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Rockhampton Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

SEWERAGE

For the financial year beginning 1 July 2023 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Rockhampton Region 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 course of the financial year.

A sewerage charge will also be levied on non-rateable land where the owner of the land requests that Council provide sewerage services.

In accordance with the Requirement to Connect to Sewerage Infrastructure Policy that was adopted by Council on 7 October 2014, the sewerage access charges in relation to Stage 2 of the Mount Morgan Sewerage Scheme are only charged upon connection to the system.

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

For occupied land, charges for 2023/2024 will be made and levied on the following basis:-

- i. Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- ii. However, for a single dwelling, residential unit, secondary dwelling - dependent person living (granny flat), 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;
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
 - The term 'secondary dwelling - dependent person living (granny flat)' is defined as a dwelling, whether attached or detached, that is used in conjunction with, and subordinate to, a dwelling house on the same lot.
- iii. In the case of multiple dwellings on a single title or assessment (e.g. flats), the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal.
- iv. 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.
- v. 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 1200mm of a continuous style urinal or part thereof will count as one urinal.

Rockhampton Regional Council

Revenue Statement 2023/2024

- vi. Sewerage Charges do not apply to Public Amenities Blocks on leased Council land that are locked and controlled by the Clubs.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. 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 purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the differential general rating category '6.1' Agriculture, farming and Other Rural, 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:
- I. A single dwelling if it is used wholly or predominantly as a place of residence; or
 - II. 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*);
- (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:-

Sewered Premises	Basis	Number of Charges
Private Dwelling/Residential Unit/Secondary dwelling - dependent person living (granny flat or Stables.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	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 Areas, charges as per the above schedule for 2023/2024 will be:

Rockhampton Regional Council

Revenue Statement 2023/2024

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1,024.00	\$ 973.00
Mount Morgan	\$ 964.00	\$ 916.00
Rockhampton	\$ 796.00	\$ 756.00

WASTE & RECYCLING

For the financial year beginning 1 July 2023, Council will make and levy the following utility charges for:

<u>Schedule of Waste Collection and Recycling Charges</u>	
<u>Service</u>	<u>Annual Charge</u>
Domestic Services	
Combined General Waste/Recycling Service	\$ 519.00
Additional General Waste Service – same day service as nominated service	\$ 400.00
Additional Recycling Service – same day service as nominated service day	\$ 231.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m ³ , 1.5m ³ , 2.0m ³ and 3.0m ³ (subject to availability)	Annual Charge per Domestic Premises
Commercial Services	
General Waste Service - 240L	\$ 515.00
Recycling Service – 240L	\$ 276.00
Commercial Residential General Waste Service	\$ 437.00

Where Council deems a specialised waste collection service is required for Domestic Service/s bulk waste bins are used in lieu of the standard 240L wheelie bin and Waste and Recycling Collection Charges to the property are based on the annual charge per domestic premises.

“Domestic Premises” includes any of the following types of premises used as a separate domicile such as:

- A house or a single unit private dwelling; or
- Each separate domicile in a premises containing 2 or more flats, a lot in a community title scheme (apartments) or other dwelling units .

Services to be provided**Domestic Waste and Recycling Services**

The service comprises the following services as described:

Combined Domestic General Waste and Recycling Collection Service

This service is on the basis that the combined general waste and recycling collection service provided is available to properties within a Declared Waste Collection Area.

The combined domestic general waste and recycling collection charge, Council levies against a Domestic Premise will be the single sum shown in the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing a Standard General Waste Container (240L waste container) to hold domestic general waste;

- emptying the waste container once per week and removing the contents from the premises;
- disposal of the waste at an approved facility;
- providing a standard recycling waste container (240L) to hold recyclables;
- emptying the waste container fortnightly, and removing the contents from the premises; and
- processing of recyclable material at an approved facility, and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Domestic Premises – General

Council will levy the charge on each domestic premises used as a separate domicile; whether occupied or not within the Waste Collection Areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services Council makes available.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. The charge will apply to each house, unit, flat, secondary dwelling, a lot in a community title scheme, dual occupancy or other dwelling designed for separate residential occupation at a domestic premises. However, for a domestic premises where a secondary dwelling exists on the same lot (whether attached or detached) for a dependent person living (granny flat), only one charge is made.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or his delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

To ensure public health standards are maintained in rural residential areas, waste collection services are offered on an elective basis to owners of rural residential land in proximity to major haul routes and where it is economically and/or responsibly viable to do so.

These properties shall be identified on waste collection area maps by geo-fencing the land parcel and shall be deemed as located within the waste collection area. Once levied the charge will apply and cannot be removed.

Where a service is supplied to a residence on a property within differential rating category 6.1 – agriculture, farming and other rural, the domestic waste charge shall apply. For newly constructed structures, the charge will apply from the earlier of plumbing or building approval or delivery of waste containers.

Commercial Waste and Recycling Services

The service comprises of the following services as described:

Commercial Premises in a Designated Waste Collection Area – 240L Service

This service is on the basis that the general waste and recycling collection service it provides are available to commercial properties within the Designated Waste Collection Areas.

A General Waste Collection and/or Commercial Recycling Collection levy shall be charged per waste container collection (called a Service) as per the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing the number of waste containers that the Chief Executive Officer or his delegate considers necessary or the number of bins the ratepayer requests, whichever is greater;

Rockhampton Regional Council**Revenue Statement 2023/2024**

- emptying each waste container and removing the contents from the premises on the number of occasions each week that the Chief Executive Officer or his delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;
- disposal of the waste at an approved facility;
- where a waste container is provided to hold recyclables;
- emptying and removing the contents from the premises of that waste container once per fortnight;
- processing of recyclable material at an approved facility; and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Commercial Residential Waste Service.

This service is undertaken on the above premise but excludes the Queensland Government waste levy. Eligible properties are residential properties that Council provides a commercial waste collection service (not recycling). Eligible properties are:

- Nursing Homes, retirement villages and private age care;
- Residential, lifestyle or manufactured home parks;
- Boarding Houses; and
- Purpose built Student Accommodations – off campus, rooming accommodations

Commercial Premises - General

Council will levy a waste and recycling collection levy against commercial premises for the removal of commercial waste and recycling, unless the Chief Executive Officer or his delegate is satisfied that an approved private waste collection provider removes commercial waste and recycling from the premises, and will do so, at least once weekly for commercial waste and or once fortnightly for recycling.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. Charges for the collection of commercial waste will be based on the number of waste containers and frequency of collection. Charges will be made for additional collections from commercial properties.

9. COST RECOVERY FEES (LGA s97)

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 Fees and Charges which was last adopted at Council's Meeting held on 23 May 2023.

10. BUSINESS ACTIVITY FEES

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 are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

11. TIME FOR PAYMENT (LGR s118)

Rates and utility charges referred to in this policy shall generally be levied half yearly 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.

All rates and charges will be due and payable on the day that is 30 clear days after the issue of a notice to pay.

As a guide a separate rates notice will be issued in the first six months of the financial year (July – December), and in the second half of the financial year (January – June). These notices will cover the billing periods 1 July 2023 to 31 December 2023 (issued August/September), and 1 January 2024 to 30 June 2024 (issued February/March), respectively. Each notice includes one half of the annual rates and charges levied.

12. INTEREST (LGR s133)

All rates and charges remaining outstanding 30 clear days after the due date will be deemed to be overdue rates and will thereafter bear interest at the rate of 11.64% per annum, compounding on daily rests in accordance with the *Local Government Regulation 2012*, calculated on the balance of overdue rates and charges. The interest rate is to be effective from 1 July 2023.

13. DISCOUNT (LGR s130)

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.

The discount shall not apply to special charges, Natural Environment separate charge or water consumption charges.

14. RATE CONCESSIONS (LGR s121)

Council approves concessions each year prior to the adoption of the budget and are included in the Rate Concession Policy. This was adopted by Council on the 4 July 2023. The main areas of concessions are as follows:

Pensioner Subsidy

For Pensioner Ratepayers of their principal place of residence Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme of 20%) (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

For Pensioner Ratepayers of their principal place of residence a person in receipt of a Widow/ers Allowance will be entitled to a subsidy of 20% (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

In both cases, the concession is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*). Should a person be entitled to only part of the State subsidy,

because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, provided 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 offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates

Council will grant a concession of up to the equivalent to Rating Category 27.1 minimum general rate for properties on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, 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 offered on the basis that the payment of general rates will cause the ratepayer hardship.

Eligible Not-for-Profit or Charitable Community Organisations

Council will grant varied levels of concessions to eligible Not for -Profit or Charitable Community Organisations in accordance with the provisions of the Rates Concession Policy.

The concessions are offered on the basis that the ratepayers are entities whose objects do not include the making of a profit.

CBD Commercial Properties with Mixed Residential Use

The purpose of the concession is to reduce vacancies in the CBD by providing an incentive for commercial property owners within the defined CBD area to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

The basis for this concession is stimulation of economic development within the defined CBD area.

Council Owned/Trustee Vacant Land

Council will grant a concession on General Rates and Separate Charges for vacant land that is owned or held as Trustee by Council if it is leased to another entity and the land is not used for any business, commercial or industrial purpose. The level of concession is in accordance with Council's Rates Concession Policy.

The concessions are offered on the basis that the payment of general and separate rates will cause the ratepayer/lessee hardship.

Multi-Residential Unit Developments

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

Rockhampton Regional Council**Revenue Statement 2023/2024**

This may apply where it has been deemed impractical for Council to provide services to a multi-residential unit development consisting of six or more units within a plan.

Water Consumption Charges

Council will grant a concession/rebate of 50% on water consumption for the following assessments:

- a) 237107 – Gracemere Lakes Golf Club: and
- b) 237109 - Gracemere Bowls Club.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

Rates Relief (Hardship) – General Rating Category 6.1 and Residential Properties

Where the payment of rates and charges will cause hardship to a land owner Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

15. AUTHORITY

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.



Rockhampton Regional Council

Revenue Statement 2023/2024

APPENDIX 1 – Rockhampton Regional Council Primary Land Use Codes 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
00	Unspecified	Land not categorised by any other land use code.
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning).
02	Single Unit Dwelling	Land used primarily as a site for a dwelling
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally greater 5,000 square metres and not used for a bonafide rural activity.
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally greater 5,000 square metres and not used for a bonafide rural activity.
06	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel/	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Units	A residential parcel of land surveyed on a Building Unit Plan or Survey plan where a single structure has been surveyed and which may include Common Property and which has attached to it a Community Management Statement in an urban area.
09	Group Title	A parcel of land where the structural improvements have been surveyed and a registered plan and Community Entitlement Scheme has been established
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop Single	Shop with or without attached accommodation and may include provision for car parking.
12	Shopping Group (7 - 9 Shops)	Seven to nine shops and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
14	Shops – Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district).
15	Shops – Secondary Retail (Fringe Central Business)	Shops located on fringe of a central business district of city/town commercial areas.
16	Drive In Shopping Centre	Drive In Shopping Centre including major regional, regional, sub regional and neighbourhood centres and having ten or more shops.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.

Rockhampton Regional Council

Revenue Statement 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged peoples homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars, etc)	Dealers, boats, cars, bulk landscape supplies, etc.
25	Professional Offices	Offices providing administrative, financial management, the practice of a profession (examples include banks, solicitors, lending agents and brokers, medical centres, chemists, dentists).
26A	Funeral Parlour	Funeral parlour.
26B	Crematoria	Crematorium
27	Hospital, Convalescent Home, Hospice (Medical Care) (Private)	Hospital, aged peoples home, nursing home, convalescent home including hospice. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs see Land Use Code 36.
30B	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs, see Land Use Code 36.
31	Oil/Fuel Depot and Refinery	Fuel dumps or storage and oil refineries.
32	Wharves	Actual wharfs, jetties and barge landings
33	Outdoor Storage Area/Contractors Yard	Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.
34	Cold Stores/Ice works	Cold stores/ice works.
35	General Industry	Industrial premises that are not Light Industry– Land Use Code 36, or Heavy Industry – Land Use Code 37. Refer to Rockhampton Planning Scheme industry thresholds.

Rockhampton Regional Council

Revenue Statement 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
36	Light Industry	Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list. Refer to Rockhampton Planning Scheme industry thresholds.
37	Heavy/Noxious Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs concrete batching and/or manufacturing of large form concrete products. Refer to Rockhampton Planning Scheme industry thresholds.
38	Advertising/Hoarding	Advertising/hoarding. Predominant used for advertising.
39	Harbour Industries	Harbour associated service industry. Storage industry and processing.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground With a land valuation <\$80 001 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40C	Extractive (Mining)	Any industry which extracts mining material from the ground With a land valuation >\$80 000 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40D	Salt Production	Land used for the purposes of and incidental to the making and extraction of salt.
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
43	Motel	Building predominantly used for overnight or short-term accommodation (includes motor inn).
44	Nursery (Plants)	Retail of plants and associated garden material.
45	Theatre/Cinema	Theatre or cinema.
46	Drive-in Theatre	Drive-in theatre.
47	Licensed Club	Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan park.
50	Other Club Non Business	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc.

Rockhampton Regional Council

Revenue Statement 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
52	Cemetery	Cemetery
55	Library	Library.
56	Show Ground, Race Course, Airfield	Show ground, race course, airfield.
57	Parks, Gardens	Parks, gardens - including undeveloped parkland.
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
60	Sheep Grazing Dry	Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
62	Aquaculture	Land used for breeding, rearing, and harvesting of fish, shellfish, algae, and other organisms in all types of water environments.
63	Cattle Fattening Intensive Feedlot	Concentration of feeding stock for sale on a large scale feedlot environment with licensed carrying capacity of Standard Cattle Units (SCU)
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale
67	Goats	Goat studs and dairies.
68	Dairy Cattle Quota Milk	Supplying to milk factory on a quota basis– includes feedlot dairies.
69	Dairy Cattle Non Quota	Supplying milk to factory on an entitlement or proportion basis- includes to feedlots.
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seed	Safflower, sunflower, linseed, etc.
72	Section 49 Valuation Vacant	Vacant land subdivided under Sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
73	Grains	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farm	Growing turf for the purpose of harvesting and sale.
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes.
76	Tobacco	Land used for the cultivation of tobacco.
77	Cotton	Land used for the cultivation of cotton.
78	Rice	Land used for the cultivation of rice.
79	Orchard	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts, etc.
80	Tropical Fruits	Tropical fruits as separate to orchards e.g. bananas, paw paw.
81	Pineapples	The growing of pineapple either for cash crop or manufacturing purposes.

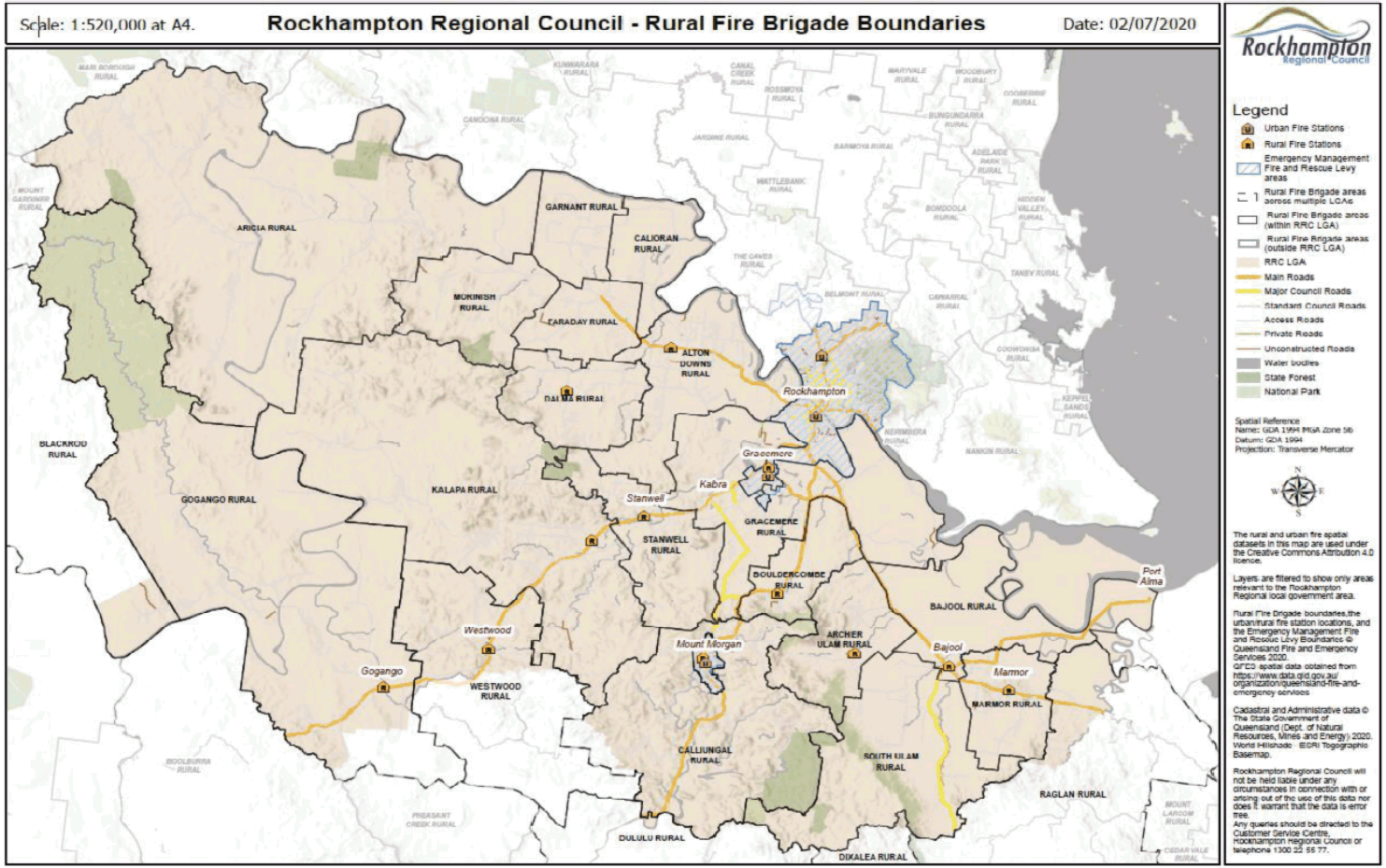
Rockhampton Regional Council

Revenue Statement 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
82	Vineyard	Grapes.
83	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).
84	Small Crops and Fodder Non Irrigation	As per Land Use Code 83 without irrigation.
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.
86	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables.
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.
88	Forestry and Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.
89	Animals Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).
90	Power Generation	Production/generation and/or storage of electricity.
91	Transformer	Transformer and substation, television/radio, transmission towers, telecommunication towers.
92	Defence Force Establishment	Defence Force Establishment.
93	Peanuts	Growing of peanuts as a predominant use.
94	Rural Land Vacant	Vacant rural land being put to no or minimal rural use in a rural area and generally more than 10 hectares.
95	Reservoir, Dam, Bore, Pipeline, Pump Station	Reservoir, dam, bore, pipeline - includes permanent pump site/station.
96	Public Hospital	Public hospital.
97A	Welfare Home/Institution	Child/adult welfare institution.
97B	Residential Care Dwelling	Purpose built residential dwelling for long term or transient living, for a number of unrelated people, providing care to persons with a disability with a Class 3 Building Classification
99	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

Please Note: The Council has delegated to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES



REVENUE STATEMENT 2023/2024

Draft Revenue Statement 2023/2024 - Tracked

Meeting Date: 4 July 2023

Attachment No: 2

REVENUE STATEMENT 2023/2024



SCOPE

The Revenue Statement is produced in accordance with ~~the Legislative requirements: s104 of the Local Government Act 2009 and s169 and 172 of the Local Government Regulation 2012.~~

- ~~Under~~ Section 104(5)(a)(iv) of the *Local Government Act 2009*, the system of financial management established by a local government must include and budget including a Revenue Statement:-
- ~~Pursuant to~~ Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement:- ~~and~~
- ~~Section 172 of the Local Government Regulation 2012, outlines the requirements of the Revenue Statement.~~

OVERVIEW

The purpose of this revenue statement is to:

- provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- comply in all respects with legislative requirements.

REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

APPLICABILITY

This revenue statement applies to the financial year from 1 July ~~2022-2023~~ to 30 June ~~2023~~2024. It is approved in conjunction with the Budget as presented to Council on ~~44~~9 July ~~2022~~2023.

It is not intended that this revenue statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

GUIDELINE

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the following explanation of revenue raising measures adopted in the ~~2023/2024~~2022/2023 Budget are provided.

1. RATES AND CHARGES (LGA s94)

For the financial year beginning 1 July ~~2022~~2023, Rockhampton Regional Council will make and levy rates and charges. Rates and Charges will include:-

- A. Differential General Rates,
- B. Special Rates and Charges,
- C. Separate Charges, and
- D. Utility Charges for Water, Sewerage and Waste Management.

The Statement deals with the principles used by Council in fixing rates and charges and if applicable, how the Council will apply user pays principles to utility and general charges.

2. GENERAL RATES

Council accepts that the basis for levying general rates in Queensland is land valuations. Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However there is considerable diversity in the Region 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 burden equitably among broad classes of ratepayer. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the following factors:

- the relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- the use of the land as it relates to actual and potential demand for Council services;
- location of the land as it relates to actual and potential demand for Council services; and
- the impact of rateable valuations on the level of general rates to be paid. Council is of the opinion that a common rating policy and structure should be embraced for the whole Region.

3. GENERAL RATES – CATEGORIES AND DESCRIPTIONS (LGR Chapter 4, Part 5 Division 1)

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, rural, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.
- Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome.

The Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into ~~thirty twenty-three (2330)~~ categories and sub categories specified hereunder in the schedule.

Rockhampton Regional Council
2023/2024~~2022/2023~~

Revenue Statement

GENERAL RATING CATEGORIES ~~2022/2023~~-2023/2024

No.	Category	Description	Identifiers (Land Use Codes)
1	Commercial / light industry	Land used, or intended to be used, in whole or in part, for commercial/ service purposes or light industrial purposes , other than land included in categories 2(a), 1 2(b), 2(c), 3, 3 and 22 . <u>Including a lot in a community title scheme or building unit</u>	014, 04, 4, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26A, A, 27, 28, 29 B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 1, 4, 6, 7, 10 to 49 (excl. 26B, 27, 29A, 31, 35, 37, 40A, 40B & 40C and lands in any other category); [CM1]
2(a), 1	Major shopping centres with a floor area 0 – 10,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m ² and a value greater than or equal to \$2, 300 100,000.	12, 13, 14, 15, 16, 23 12 to 16 inclusive and 23, with a rateable valuation =>\$2, 300 100,000
2(b), 2	Major shopping centres with a floor area 10,001 - 50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m ² and 50,000m ² and a value greater than or equal to \$2, 300 100,000.	12, 13, 14, 15, 16, 23 12 to 16 inclusive and 23, with a rateable valuation =>\$2, 300 100,000
2(c), 3	Major shopping centres with a floor area >50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m ² and a value greater than or equal to \$2, 300 100,000.	12, 13, 14, 15, 16, 23 12 to 16 inclusive and 23, with a rateable valuation =>\$2, 300 100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for light/low impact industrial purposes, other than land included in categories 3.2 & 3.3. <u>Including a lot in a community title scheme or building unit</u>	30B, 33, 34, 36
3.2	General Industry	Land used, or intended to be used, in whole or in part, for general industrial purposes, other than land included in categories 3.1(a) and 3.3(c). <u>Including a lot in a community title scheme or building unit</u>	29A, 35, 29B

Rockhampton Regional Council
~~2023/2024~~2022/2023

Revenue Statement

3.3	<p>Heavy High Impact and/ or noxious industry</p>	<p>Land used, or intended to be used, in whole or in part for High impact Heavy and / or noxious industrial purposes for example:</p> <p>(a) a fuel dump; (b) fuel storage; (c) an oil refinery; (d) heavy industry; (e) special industry (e)(f) concrete batching and or manufacturing of large form concrete products (f) general industry; (g) noxious industry which emanates excessive noise, odour or dust, including an abattoir.</p> <p>other than land included in categories 3.1 and 3.2.</p> <p>Including a lot in a community title scheme or building unit</p>	<p>4. 26B, 31, 35, 37</p>
4(a).1	<p>Power Generation Coal</p>	<p>Land used, or intended to be used, in whole or in part, Land used for or ancillary to the generation and/or storage of electricity from a facility by the means of a coal fired power station with an output capacity equal to or less than four hundred (400) Megawatts</p> <p>(excluding transformers/substations).</p>	<p>Land that meets the criteria in the description 90</p>
4(b).2	<p>Power Generation Solar Farm</p>	<p>Land used, or intended to be used, in whole or in part, Land used for for or ancillary to the generation and/or storage of electricity from a large scale solar farm facility, with an output capacity greater than four hundred (400) Megawatts</p> <p>(excluding transformers/substations).</p>	<p>Land that meets the criteria in the description 90</p>
4.3	<p>Power Generation Wind Farm</p>	<p>Land used, or intended to be used, in whole or part to produce electricity by the means of one or a cluster of wind turbines for which the purpose is to drive electrical generators for the generation of electricity.</p> <p>(excluding transformers/substations).</p>	<p>90</p>

Rockhampton Regional Council
2023/2024~~2022/2023~~

Revenue Statement

<u>4.4</u>	<u>Power Generation</u> <u>Battery Storage</u>	<u>Land used, or intended to be used, in whole or part for or/ancillary to the generation and/or storage of electricity via a large scale battery.</u> <u>(excluding transformers/substations).</u>	<u>90</u>
<u>5.1</u>	<u>Extractive Industries - Quarry</u>	<u>Land used, or intended to be used, in whole or in part, for:- extractive industry purposes other than category 5.2, 5.3 & 5.4. the extraction of minerals or other substances from the ground; and any purpose associated or connected with the extraction of minerals and other substances from the ground.</u>	<u>40A</u>
<u>5.2</u>	<u>Extractive Industries - Salt Manufacturing</u>	<u>Land used, or intended to be used, in whole or in part and incidental to the making and extraction of salt.</u>	<u>40D</u>
<u>5.3</u>	<u>Extractive Industries - Mining</u>	<u>Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or CM3any purpose associated with an integrated mining operation.</u> <u>With a valuation less than \$80,001</u>	<u>40B</u>
<u>5.4</u>	<u>Extractive Industries - Mining</u>	<u>Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or CM4any purpose associated with an integrated mining operation.</u> <u>With a valuation greater than \$80,000</u>	<u>40C</u>
<u>6.1</u>	<u>Agriculture, farming and other rural</u>	<u>Land used, or intended to be used, for non-residential rural, agricultural or farming purposes.</u>	<u>60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 94, 85, 86, 87, 88, 89, 93, 60 to 89 and 93 to 94</u>
<u>6.2</u>	<u>Agriculture -Intensive</u>	<u>Land used for intensive agricultural purposes or associated activities.</u>	<u>62 & 63</u>

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

8A 8.1	Residential Other	Land with a value of less than \$105,001 used, or intended to be used, for:- (a) residential purposes that is not the owner's principal place of residence (NPPR); or (b) two or more self-contained dwellings (including flats)	02 , 03 , 05 , 08 & 09
8B 8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for:- (a) residential purposes, that is not the owner's principal place of residence (NPPR); or (b) two or more self-contained dwellings (including flats)	02 , 03 , 05 , 08 & 09
9	Residential 1	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of less than \$105,001.	01 , 02 , 04 , 05 , 06 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$105,001 and \$170,000.	01 , 02 , 04 , 05 , 0-6 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

11	Residential 3	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$170,001 and \$250,000.	01 , 02 , 04 , 05 , 06 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value between \$250,001 and \$500,000	01 , 02 , 04 , 05 , 06 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value more than \$500,000.	01 , 02 , 04 , 05 , 06 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).
21	Strata (residential)	Land, which is a lot in a community title scheme or residential group title, used as the owner's principal place of residence (PPR).	08 and 09 (excl. lands in any other category).

Rockhampton Regional Council
2023/2024~~2022/2023~~

Revenue Statement

22	Strata (commercial/ industrial)	Land, which is a lot in a community title scheme or building unit, which is used, or intended to be used, for commercial or industrial purposes.	8 and 9 [CMS]
24	Vacant urban/rural [m(R06)]land >\$430,000	Vacant land intended for use for development purposes with a value of more than \$430,000.	01 and 04 with a rateable valuation >\$430,000
25	Developer concession	Land, which qualifies for a discounted valuation pursuant to section 50 of the <i>Land Valuation Act</i> .	72
26	Special uses	Land, used, or intended to be used, for non-commercial purposes such as social and community welfare, defence or education purposes <u>or land not covered by any other land use code.</u>	00, 21, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97A, 97B, 99 50—59, 92, 96—100
27 (a) 1	Other \$0 - \$60,000	Land, with a value of \$60,000 or less, which is not otherwise categorized.	01, 04, 91, 95, 4, 4, 90, 91 and 95 with a rateable valuation <\$60,001
27 (b) 2	Other - >\$60,000	Land, with a value of more than \$60,000, which is not otherwise categorized.	401, 04, 91, 95, 4, 90, 91 and 95 with a rateable valuation >\$60,000

Department of Resources Land Use Codes

~~The land use codes referred to in column 4 above and the definitions of these land use codes, are prepared and adopted [SJ7][CMS] by the Rockhampton Regional [CM9] Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. Similarly, the definitions [SJ10] of these land use codes are prepared and adopted by the Rockhampton Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached to Council's 2023/24 Revenue Statement – see appendix 1.~~

~~If a property has been identified to have more than one land use code, Council will apply the highest applicable rating category.~~

~~Where the Council makes reference to land use code as an identifier along with the description of a rating category, that reference is to the land use codes as given to Council by the Department of Resources. The land use codes referred to as an identifier of a rating category correspond with the description of the category. However, it is the actual use of the land that determines the correct category.~~

Council may utilize town planning scheme to assist in the identification of rating categories as required especially in relation to ~~low, medium general~~ le and high impact industry.

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~**Identification of Land**

The Council delegates to the Chief Executive Officer (CEO), pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power to identify the rating category to which each parcel of rateable land belongs. [m(R011)] [CM12] [m(R013)] [m(R014)]

In undertaking this task the CEO will be guided by the descriptions of each category. The terms 'LV', 'Land Valuation', 'SV' and 'Site Valuation' refer to the Land Valuation and Site Valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

Objecting to Differential General Rate Category

In accordance with Chapter 4, Part 5, Division 4 of the Regulation the owners of rateable land will be informed that they have the right of objection to the rate category their land is included in. Pursuant to section 90 of the Regulation objections must be in writing and received within thirty (30) days of rate notices being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category.

Definitions for words used in this document:**Principal Place of Residence (PPR)**

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's Principal Place of Residence (PPR).

The term "principal place of residence" is a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title, not a flat) at which one owner of the land must reside permanently for a minimum of 6 months of the year.

In establishing principal place of residence Council will consider as evidence, but not be limited to, the owner's declared address for Queensland driver's licence, or any other form of evidence deemed acceptable to Council.

Intended Use

Reference to the intended use (or use intended) for rateable land is a reference to land that is capable of being used for this use.

Capable of Use/Capable of being Used

Reference to capable of use (or capable of being used) includes having obtained approval from Council for this use by way of:

- (a) a development application
- (b) a building works application
- (c) a licence or application under a Local Law by Council for this use.

Mining

Land that was used, is used, or intended to be used:

- as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- in conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, 'integrated mining operation' means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~~~2022/2023~~

Solar Farm

Land which is used for:

(a) converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and

(b) connected to the mains power grid, and

(c) including any purpose ancillary to or associated with (a) or (b).

Wind Farm

Land used in whole or in part to produce electricity by means of one (1) or a cluster of wind turbines that drive electrical generators.

Power Generation Battery Storage Power Station^[SJ15]

Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power.

Minimum Differential^[SJ16] **General Rate**

The minimum general rate is set for each differential rating category to ensure an appropriate contribution from all property owners, irrespective of the valuation of a property.

Rockhampton Regional Council
~~2023/2024~~2022/2023

Revenue Statement

General Rates and Minimum General Rates

For the ~~2022/2023~~2023/2024 financial year differential general rates and minimum general rates will be levied pursuant to section 94 of the *Local Government Act 2009*, on the differential general rate categories as follows-

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
1	Commercial <u>Light Industry</u>	2.4962 <u>2.7084</u>	1,676 <u>1,818</u>
2(a) <u>1</u>	Major shopping centres with a floor area 0 – 10,000 sqm	2.7923 <u>3.0296</u>	23,024 <u>24,981</u>
2(b) <u>2</u>	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.2346 <u>4.5945</u>	262,930 <u>285,279</u>
2(c) <u>3</u>	Major shopping centres with a floor area >50,000 sqm	8.0867 <u>8.7741</u>	1,986,630 <u>2,155,494</u>
3 <u>1</u>	Heavy and/ or noxious <u>Light/Low Impact Industry</u>	3.9765 <u>2.7498</u>	3,495 <u>1,818</u>
<u>3.2</u>	<u>General Industry</u>	<u>3.0125</u>	<u>2,450</u>
<u>3.3</u>	<u>High Impact</u> Heavy and/ or noxious industry	<u>4.2529</u>	<u>3,792</u>
4(a) <u>1</u>	Power Generation, 0-400 MW <u>Coal</u>	7.9603 <u>11.0052</u>	3,495 <u>37,379</u>
4(b) <u>2</u>	Power Generation, 400+ MW <u>Solar Farm</u>	7.6058 <u>8.5135</u>	3,495 <u>26,684</u>
<u>4.3</u>	<u>Power Generation Wind Farm</u>	<u>8.5135</u>	<u>26,684</u>
<u>4.4</u>	<u>Power Generation Battery Storage</u>	<u>8.5135</u>	<u>26,684</u>
<u>5.1</u>	Extractive <u>Industries - Quarry</u>	7.3143 <u>7.9328</u>	2,853 <u>3,095</u>
<u>5.2</u>	<u>Extractive Industries - Salt Manufacturing</u>	<u>7.8194</u>	<u>5,080</u>
<u>5.3</u>	<u>Extractive Industries – Mining, \$0 - \$80,000</u>	<u>7.9328</u>	<u>3,095</u>
<u>5.4</u>	<u>Extractive Industries – Mining, >\$80,000</u>	<u>10.4654</u>	<u>34,839</u>
<u>6.1</u>	Agriculture, farming and other rural	0.8188 <u>0.8884</u>	1,557 <u>1,689</u>
<u>6.2</u>	<u>Agriculture - Intensive</u>	<u>1.5810</u>	<u>14,706</u>
8A <u>8.1</u>	Residential Other, \$ 0 - \$105,000	1.5498 <u>1.6575</u>	1,111 <u>1,188</u>
8B <u>8.2</u>	Residential Other, >\$105,000	1.4153 <u>1.5137</u>	1,627 <u>1,741</u>

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

9	Residential 1, \$ 0 - \$105,000	4.3378 1.4308	848 907
10	Residential 2, \$105,001 - \$170,000	1.1934 1.2763	1,405 1,503
11	Residential 3, \$170,001 - \$250,000	1.1452 1.2248	2,029 2,170
12	Residential 4, \$250,001 - \$500,000	1.0758 1.1506	2,863 3,062
13	Residential 5, > \$500,000	0.9685 1.0358	5,379 5,753
21	Strata (residential)	1.5922 1.7029	848907
22	Strata (commercial/industrial)	2.6209	1,676
24	Vacant urban/ rural land >\$430,000	2.3994 2.5662	1,676 1,792
25	Developer concession	1.5281 1.6343	0
26	Special uses	1.7045 1.8230	2,723 2,912
27(a) .1	Other \$0 - \$60,000	2.0864 2.2314	722 772
27(b) .2	Other >\$60,001	2.9634 3.1694	1,676 1,792

4. LIMITATION ON RATE INCREASE – LGR Chapter 4, Part 9, Division 3

For the ~~2022/2023~~2023/2024 financial year Council will not be resolving to limit any increases in rates and charges.

5. SPECIAL RATES/CHARGES (LGA s94)**Rural Fire Services Levies**

Council will, pursuant to section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural fire fighting services to certain parts of the Region. The charges shall be levied on all land which specifically benefits from the provision of rural fire-fighting services.

For ~~2023/2024~~2022/2023, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2022/2023 2023/2024	Rural Fire Brigade	Levy 2022/2023 2023/2024
Alton Downs	\$50.00	Garnant	-
Archer Ulam	-	Gogango	\$5.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$50.00	Marmor	\$20.00

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

Calioran	-	Morinish	-
Calliungal	\$50.00	Stanwell	-
Dalma	\$10.00	South Ulam	-
Faraday	-	Westwood	\$50.00

The rateable land to which each of the special charges will apply is land within the areas separately described on a map titled "ROCKHAMPTON REGIONAL COUNCIL - RURAL FIRE BRIGADES BOUNDARIES". A copy of the Map is attached at Schedule 1.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to these charges.

Overall Plans

The Overall Plan [SJ18][CM19] for each of the special charges is as follows:-

1. The service, facility or activity for which each special charge is levied is to fund the provision of fire prevention and firefighting services, equipment and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.
2. The time for implementing the overall plan is one (1) year ending 30 June ~~2023~~2024. However, provision of fire-fighting services is an ongoing activity, and further special charges are expected to be made in future years.
3. The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June ~~2023~~2024.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for ~~2023/2024~~2022/2023) is approximately ~~\$97,145.00~~89,395.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

The occupier-owner of the land [SJ20][CM21] to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising fire-fighting services, because rural fire brigades are charged with fire-fighting and fire prevention under the *Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* 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.

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

Rockhampton Regional Council**Revenue Statement**

~~2023/2024~~~~2022/2023~~

Rockhampton Regional Council area.

The amount of the Road Network Separate Charge will be \$460.00 per annum per rateable assessment throughout the region.

Natural Environment Separate Charge

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

Council will make and levy the charge equally on all rateable land within the Rockhampton Regional Council area.

The amount of the Natural Environment Separate Charge will be \$55.00 per annum per rateable assessment throughout the region.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to the Natural Environment Separate Charge.

7. STATE EMERGENCY MANAGEMENT LEVY

~~7.~~

State Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*. Council is required to collect an emergency management levy on all prescribed properties on behalf of the Queensland Fire and Emergency Services.

The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee [SJ22][m(R023)[CM24] for collecting this Levy, as prescribed by section 6 of the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

8. UTILITY CHARGES (LGA s94)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July ~~2022-2023~~ on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

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.

Subject to any express provision to the contrary Council will charge all land connected to its water supply, or capable of connection to the supply, a two-part tariff for the period 1 July ~~2022-2023~~ to 30 June ~~2023~~~~2024~~, comprising:-

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

There are three (3) water supply areas: Gracemere, Mount Morgan and Rockhampton.

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

- (a) The access charge for an individual residential community title 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.
- (b) The access charge for premises that contain residential flats will be the sum payable for a 20mm water meter connection multiplied by the number of flats upon the premises, regardless of the true size of the connection to the premises.
- (c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot.
- (d) The access charge for an individual commercial community title lot will be:
 - i. 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.
 - ii. 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.

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

- (a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats upon the premises.
- (b) Where water is supplied to a lot which forms part of a community titles scheme, and the supply to each individual lot and the common property is not separately metered, Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:
 - i. 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
 - ii. 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
 - iii. 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

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

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 a lot or common property which forms part of a community titles scheme where the supply to each individual lot and the common property is separately metered to the common property of a community titles scheme, Council will levy each lot for its metered consumption and the body corporate for the water supplied to the common property.
- (d) Where more than one 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 two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel.
- (e) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house 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:
- i. Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land.
 - ii. The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter.
 - iii. Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution.
 - iv. The consumption charge will be, for a quarter for which the Queensland Fire and Emergency 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.
 - v. If the Queensland Fire and Emergency 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.
 - vi. 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~~without a [commercial liquor license](#)) occupied or used by ~~eligible approved sporting bodies, or~~ [Not-for-Profit or Charitable Community Organisations](#) ~~[m(R027)] [SJ28] [CM29] Community Based Not-For-Profit/Charitable Organisations~~ [\[m\(R030\)\]](#), Council will provide a concession in accordance with its [Rates eConcession Policy](#) for access to Council's water supply, and water consumed from that supply will be charged at residential rates, [excluding rural fire brigades](#).
- (h) 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.

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

- (i) 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.
- (j) 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.
- (k) For the purposes of making and levying water charges the following definitions apply:-
- i. ~~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, not-for-profit community or charitable organisations, that Council accepts or approves by resolution as a body that is eligible to receive a concession under the Rates Concession Policy, benefits the community by organising and conducting a sporting activity or sporting activities and whose constitution prevents the distribution of its income and assets to its members.~~^{m(R031)}.
 - ii. ~~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.~~^{m(R032)CM33}
 - iii. ~~i.~~ A community title lot is a lot in a community titles scheme.
 - iv. ~~iii.~~ 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*).
 - v. ~~iv.~~ 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.
 - vi. ~~v.~~ A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires.
 - vii. ~~vi.~~ A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~**Gracemere Water Supply**

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Gracemere Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July ~~2022-2023~~ to the 30 June ~~2023~~ 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 491.00 <u>551.00</u>
25mm	\$ 767.00 <u>820.00</u>
32mm	\$ 1,256.00 <u>1,343.00</u>
40mm	\$ 1,961.00 <u>2,097.00</u>
50mm	\$ 3,063.00 <u>3,276.00</u>
Special 60mm	\$ 4,470.00 <u>4,781.00</u>
65mm	\$ 5,177.00 <u>5,537.00</u>
75mm	\$ 6,891.00 <u>7,370.00</u>
80mm	\$ 7,841.00 <u>8,386.00</u>
100mm	\$ 12,150.00 <u>12,994.00</u>
150mm	\$ 27,562.00 <u>29,478.00</u>
200mm	\$ 49,003.00 <u>52,409.00</u>
Vacant Land	\$ 491.00 <u>551.00</u>

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Gracemere Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July ~~2022-2023~~ to the 30 June ~~2023-2024~~ and billing will generally be in arrears on a quarterly basis.

Gracemere Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilotitre</u>
All consumption	\$ 2.46 <u>2.30</u> /kl

Gracemere Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilotitre</u>
<=75kl per quarter	\$ 0.94 <u>1.00</u> /kl
> 75kl <=150kl per quarter	\$ 1.46 <u>1.56</u> /kl

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~

>150kl per quarter	\$ 2.88 <u>3.07</u> /kl
--------------------	------------------------------------

Mt Morgan Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Mount Morgan Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July ~~2023~~ to the 30 June ~~2023-2024~~ and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 506.00 <u>568.00</u>
25mm	\$ 790.00 <u>845.00</u>
32mm	\$ 1,295.00 <u>1,385.00</u>
40mm	\$ 2,021.00 <u>2,161.00</u>
50mm	\$ 3,156.00 <u>3,375.00</u>
65mm	\$ 5,335.00 <u>5,706.00</u>
75mm	\$ 7,100.00 <u>7,593.00</u>
80mm	\$ 7,973.00 <u>8,527.00</u>
100mm	\$ 12,624.00 <u>13,501.00</u>
150mm	\$ 28,470.00 <u>30,449.00</u>
200mm	\$ 50,497.00 <u>54,007.00</u>
Vacant Land	\$ 506.00 <u>568.00</u>

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Mount Morgan Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July ~~2022-2023~~ to the 30 June 2024~~3~~ and billing will generally be in arrears on a quarterly basis.

Mount Morgan Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.16 <u>2.30</u> /kl

Mount Morgan Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 0.94 <u>1.00</u> /kl

Rockhampton Regional Council
2023/2024~~2022/2023~~
Revenue Statement

> 75kl <=150kl per quarter	\$ 1.46 <u>1.56</u> /kl
>150kl per quarter	\$ 2.88 <u>3.07</u> /kl

Rockhampton Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Rockhampton Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July ~~2022-2023~~ to the 30 June ~~2023~~ 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 462.00 <u>523.00</u>
25mm	\$ 720.00 <u>770.00</u>
32mm	\$ 1,180.00 <u>1,262.00</u>
40mm	\$ 1,841.00 <u>1,969.00</u>
50mm	\$ 2,876.00 <u>3,076.00</u>
65mm	\$ 4,860.00 <u>5,198.00</u>
75mm	\$ 6,473.00 <u>6,923.00</u>
80mm	\$ 7,363.00 <u>7,875.00</u>
100mm	\$ 11,504.00 <u>12,304.00</u>
150mm	\$ 25,880.00 <u>27,679.00</u>
200mm	\$ 46,011.00 <u>49,209.00</u>
Vacant Land	\$ 462.00 <u>523.00</u>

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Rockhampton Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July ~~2022-2023~~ to the 30 June ~~2023-2024~~ and billing will generally be in arrears on a quarterly basis.

Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.16 <u>2.30</u> /kl

Rockhampton Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 0.94 <u>1.00</u> /kl

Rockhampton Regional Council	Revenue Statement
2023/2024 <u>2022/2023</u>	
> 75kl <=150kl per quarter	\$1.46 <u>1.56</u> /kl
>150kl per quarter	\$2.88 <u>3.07</u> /kl

Rockhampton Regional Council**Revenue Statement**

~~2023/2024~~~~2022/2023~~**SEWERAGE**

For the financial year beginning 1 July ~~2022-2023~~ Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Rockhampton Region 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 course of the financial year.

A sewerage charge will also be levied on non-rateable land where the owner of the land requests that Council provide sewerage services.

In accordance with the Requirement to Connect to Sewerage Infrastructure Policy that was adopted by Council on 7 October 2014, the sewerage access charges in relation to Stage 2 of the Mount Morgan Sewerage Scheme are only charged upon connection to the system.

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

For occupied land, charges for ~~2023/2024~~~~2022/2023~~ will be made and levied on the following basis:-

- i. Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- ii. However, for a single dwelling, residential unit, secondary dwelling - dependent person living (granny flat), 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;
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
 - The term 'secondary dwelling - dependent person living (granny flat)' is defined as a dwelling, whether attached or detached, that is used in conjunction with, and subordinate to, a dwelling house on the same lot.
- iii. In the case of multiple dwellings on a single title or assessment (e.g. flats), the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal.
- iv. 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.
- v. 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 1200mm of a continuous style urinal or part thereof will count as one urinal.

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~

- vi. Sewerage Charges do not apply to Public Amenities Blocks on leased Council land that are locked and controlled by the Clubs.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. 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 purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the differential general rating category '6.1' Agriculture, farming and Other Rural, 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:
- I. A single dwelling if it is used wholly or predominantly as a place of residence; or
 - II. 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*);
- (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:-

<u>Sewered Premises</u>	<u>Basis</u>	<u>Number of Charges</u>
Private Dwelling/Residential Unit/Secondary dwelling - dependent person living (granny flat or Stables.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	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

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

For those properties in the Declared Sewerage Areas, charges as per the above schedule for ~~2023/2024~~2022/2023 will be:

Declared Sewered Area	Amount of Charge	Amount of Vacant Land Charge
Gracemere	\$957.00 1024.00	\$907.00 973.00
Mount Morgan	\$904.00 964.00	\$855.00 916.00
Rockhampton	\$746.00 796.00	\$710.00 756.00

WASTE & RECYCLING

For the financial year beginning 1 July ~~2022~~2023, Council will make and levy the following utility charges for:

Schedule of Waste Collection and Recycling Charges	
Service	Annual Charge
Domestic Services	
Combined General Waste/Recycling Service	\$477.00 519.00
Additional General Waste Service – same day service as nominated service day	\$366.00 400.00
Additional Recycling Service – same day service as nominated service day	\$246.00 231.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m ³ , 1.5m ³ , 2.0m ³ (subject to availability) and 3.0m ³ (subject to availability))	Annual Utility Charge per Domestic Premises Tenement
Commercial Services	
General Waste Service - 240L	\$484.00 515.00
Recycling Service – 240L	\$258.00 276.00
Commercial Residential General Waste Service (Eligible Levy Exempt)	\$400.00 437.00
Council Facilities Bulk Bins – supply and service per annum	
660L – General Waste Service	\$1,390.00
1.0 m³ – General Waste Service	\$2,100.00
1100L – General Waste Service	\$2,290.00
1.5 m³ – General Waste Service	\$3,100.00
2.0 m³ – General Waste Service	\$4,100.00
3.0 m³ – General Waste Service	\$6,200.00

Where Council deems a specialised waste collection service is required for Domestic Service/s bulk waste bins are used in lieu of the standard 240L wheelie bin and Waste and Recycling Collection Charges to the property are based on the annual ~~utility~~ charge per ~~tenement~~ domestic premises.

“~~Domestic Premises Tenement~~ ~~(S34)(m(R035)(CM36))~~” includes any of the following types of premises used as a separate domicile such as: ~~for example~~–

- ~~A house~~ or a single unit private dwelling; or
- ~~Each separate domicile in a~~ premises containing 2 or more flats, a lot in a community title scheme (apartments) or other dwelling units, ~~each used as a separate domicile; or~~
- ~~a boarding house~~ ~~(m(R037)(CM38)(CM39)(m(R040))~~, ~~hostel, lodging house, or guest house.~~

~~The schedule of commercial premises eligible for utilising bulk bins are Council facilities only~~ ~~(m(R041)(CM42))~~–

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023**Services to be provided****Domestic Waste and Recycling Services**

The service comprises the following services as described:

Combined Domestic General Waste and Recycling Collection Service

This service is on the basis that the combined general waste and recycling collection service provided is available to properties within a Declared Waste Collection Area.

The combined domestic general waste and recycling collection charge, Council levies against a Domestic Premise will be the single sum shown in the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing a Standard General Waste Container (240L waste container) to hold domestic general waste;
- emptying the waste container once per week and removing the contents from the premises;
- disposal of the waste at an approved facility;
- providing a standard recycling waste container (240L) [SJ43] to hold recyclables;
- emptying the ~~recyclables~~ waste container fortnightly, and removing the contents from the premises; and
- processing of recyclable material at an approved facility, and
- - Queensland Government waste levy – as per the Waste Reduction and Recycling Act 2011.

Domestic Premises – General

Council will levy the charge on each ~~single domestic premises unit private dwelling or premises containing 2 or more flats~~ [SJ44], ~~a lot in a community title scheme, or other dwelling units, each used as a separate domicile, whether occupied or not~~ parcel of residential land, including a lot in a community title scheme, ~~whether occupied or not~~, within the Waste Collection Areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services Council makes available.

Where there is more than one structure on land capable of separate occupation a [SJ45] [CM46] [m(R047)] [CM48] charge will be made for each structure. The charge will apply to each house, unit, flat, secondary dwelling, a lot in a community title scheme, dual occupancy or other dwelling designed for separate residential occupation at a domestic premises [m(R049)]. However, for a domestic premises where a secondary dwelling exists on the same lot (whether attached or detached) for a dependent person living (granny flat), only one charge is made.

The number of charges levied to a domestic property shall be the number of bins [SJ50] the Chief Executive Officer or his delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

To ensure public health standards are maintained in rural residential areas, waste collection services are offered on an elective basis to owners of rural residential land in proximity to major haul routes and where it is economically and/or responsibly viable to do so.

These properties shall be identified on waste collection area maps by geo-fencing the land parcel and shall be deemed as located within the waste collection area. Once levied the charge will apply and cannot be removed.

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

Where a service is supplied to a residence on a property within differential rating category 6.1 – agriculture, farming and other rural, the domestic waste charge shall apply. For newly constructed structures, the charge will apply from the earlier of plumbing or building approval or delivery of waste containers.

~~Where there is more than one structure on land capable of separate occupation a charge will be made for each structure.~~

~~The number of charges levied to a domestic property shall be the number of bins, as the Chief Executive Officer or his delegate considers necessary, or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.~~

Commercial Waste and Recycling Services

The service comprises of the following services as described:

Commercial Premises in a Designated Waste Collection Area – 240L Service

This service is on the basis that the general waste and recycling collection service it provides are available to commercial properties within the Designated Waste Collection Areas.

A General Waste Collection and/or Commercial Recycling Collection levy shall be charged per waste container collection (called a Service) as per the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing the number of waste containers that the Chief Executive Officer or his delegate considers necessary or the number of bins the ratepayer requests, whichever is greater;
- emptying each waste container and removing the contents from the premises on the number of occasions each week that the Chief Executive Officer or his delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;
- disposal of the waste at an approved facility;
- where a waste container is provided to hold recyclables;
- emptying and removing the contents from the premises of that waste container once per fortnight;
- processing of recyclable material at an approved facility; and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Commercial Residential Waste Service.

This service is undertaken on the above premise but excludes the Queensland Government waste levy. Eligible properties are residential properties that Council provides a commercial waste collection service (not recycling). Eligible properties are:

- Nursing Homes, retirement villages and private age care;
- Residential, lifestyle or manufactured home parks;
- Boarding Houses, ~~hostel, lodging house, or guest house~~ CM53; and
- Purpose built Student Accommodations – off campus, rooming accommodations

Commercial Premises - General

Council will levy a waste and recycling collection levy against commercial premises for the removal of commercial waste and recycling, unless the Chief Executive Officer or his delegate is satisfied that

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~~~2022/2023~~

an approved private waste collection provider removes commercial waste and recycling from the premises, and will do so, at least once weekly for commercial waste and or once fortnightly for recycling.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. Charges for the collection of commercial waste will be based on ~~volume~~ the number of waste containers and frequency of collection ~~[S54][CM55]~~. Charges will be made for additional collections from commercial properties.

9. COST RECOVERY FEES (LGA s97)

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 Fees and Charges which was last adopted at Council's Meeting held on ~~143 June 23~~ May 2022~~2023~~.

10. BUSINESS ACTIVITY FEES

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 are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

11. TIME FOR PAYMENT (LGR s118)

Rates and utility charges referred to in this policy shall generally be levied half yearly 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.

All rates and charges will be due and payable on the day that is 30 clear days after the issue of a notice to pay.

As a guide a separate rates notice will be issued in the first six months of the financial year (July – December), and in the second half of the financial year (January – June). These notices will cover the billing periods 1 July ~~2023~~ to 31 December ~~2022-2023~~ (issued August/September), and 1 January ~~2023-2024~~ to 30 June ~~2023-2024~~ (issued February/March), respectively. Each notice includes one half of the annual rates and charges levied.

12. INTEREST (LGR s133)

All rates and charges remaining outstanding 30 clear days after the due date will be deemed to be overdue rates and will thereafter bear interest at the rate of ~~8.17~~ 11.64% per annum, compounding on daily rests in accordance with the *Local Government Regulation 2012*, calculated on the balance of overdue rates and charges. The interest rate is to be effective from 1 July ~~2023~~.

13. DISCOUNT (LGR s130)

Discount at the rate of ten (10) percent will be allowed on gross Council rates and charges, excluding

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

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.

The discount shall not apply to special charges, Natural Environment separate charge or water consumption charges.

14. **RATE CONCESSIONS (LGR s121)**^[m(R056)]^[m(R057)]

Council approves concessions each year prior to ~~the adoption of the budget~~^[m(R058)]^[m(R059)] meeting, and are included in the ~~form of the~~ Rate Concession Policy^[m(R060)]^[KL61]. This was adopted by Council on the ~~4th July~~ 2022~~2023~~. The main areas of concessions are as follows:

Pensioner Subsidy

For Pensioner Ratepayers of their principal place of residence Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme of 20%) (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

For Pensioner Ratepayers of their principal place of residence a person in receipt of a Widow/ers Allowance will be entitled to a subsidy of 20% (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

In both cases, the concession is offered on the basis that the ratepayers are pensioners ~~and~~ (as defined by the *Local Government Regulation 2012*^[m(R062)]^[m(R063)]^[m(R064)]). Should a person be entitled to only part of the State subsidy, because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, provided 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 offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates^[m(R065)]

Council will grant a concession of up to ~~the equivalent to Rating Category 27.1 minimum general rate~~ ~~\$600.00~~^[m(R066)] ~~in General Rates~~ for properties on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, 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 offered on the basis that the payment of general rates will cause the ratepayer

Rockhampton Regional Council**Revenue Statement**

2023/2024~~2022/2023~~

hardship.

Eligible Not-for-Profit or Charitable Community Organisations [m(67)] [SJ68] [CM69]

Council will grant varied levels of concessions to ~~charitable and other eligible~~ Not for a-Profit ~~and-or~~ Charitable Community **Organisations** ~~Groups, including not-for-profit Sporting Bodies~~ [m(R070)] in accordance with the provisions of the Rates Concession Policy.

The concessions are offered on the basis that the ratepayers are entities whose objects do not include the making of a profit.

CBD Commercial Properties with Mixed Residential Use

The purpose of the concession is to reduce vacancies in the CBD by providing an incentive for commercial property owners within the defined CBD area to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

The basis for this concession is stimulation of economic development within the defined CBD area.

Council Owned/Trustee Vacant Land [m(R071)] [CM72]

Council will grant a concession on General Rates and Separate Charges for vacant land that is owned or held as Trustee by Council if it is leased to another ~~person-entity~~ and the land is not used for any business, commercial or industrial purpose. The level of concession is in accordance with Council's Rates Concession Policy.

The concessions are offered on the basis that the payment of general and separate rates will cause the ratepayer/lessee hardship.

Multi-Residential Unit Developments

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

This may apply where it has been deemed impractical for Council to provide services to a multi-residential unit development consisting of six or more units within a plan.

Water Consumption Charges [m(R073)]

Council will grant a concession/rebate of 50% on water consumption for the following assessments:

- a) 237107 – Gracemere Lakes Golf Club; and
- b) 237109 - Gracemere Bowls Club.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Lot 1 South Ulam Rd, Bajool [m(74)]

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

Rockhampton Regional Council
~~2023/2024~~~~2022/2023~~

Revenue Statement

- (a) General Rate 100%:
- (b) Road Network Charge 100%: and
- (c) Environment Separate Charge 100%.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

Rates Relief (Hardship) – General Rating Category 6.1 and 6.2 Inc(R075) and Residential Properties

Where the payment of rates and charges will cause hardship to a land owner Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

15. AUTHORITY

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.



Rockhampton Regional Council
2023/2024~~2022/2023~~

Revenue Statement

APPENDIX 1 – Rockhampton Regional Council Primary Land Use Codes 2023/2024

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2023/24		
Code	Description	Definition
<u>00</u>	<u>Unspecified</u>	<u>Land not categorised by any other land use code.</u>
<u>01</u>	<u>Vacant Urban Land</u>	<u>Vacant land being put to no use in an urban area (irrespective of zoning).</u>
<u>02</u>	<u>Single Unit Dwelling</u>	<u>Land used primarily as a site for a dwelling</u>
<u>03</u>	<u>Multi Dwellings or Flats</u>	<u>The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title</u>
<u>04</u>	<u>Large Home Site Vacant</u>	<u>Vacant land being put to no use (irrespective of zoning), generally greater 5,000 square metres and not used for a bonafide rural activity.</u>
<u>05</u>	<u>Large Home Site Dwelling</u>	<u>Land used primarily as a site for a dwelling, generally greater 5,000 square metres and not used for a bonafide rural activity.</u>
<u>06</u>	<u>Outbuildings</u>	<u>A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.</u>
<u>07</u>	<u>Guest House/Private Hotel/</u>	<u>An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.</u>
<u>08</u>	<u>Building Units</u>	<u>A residential parcel of land surveyed on a Building Unit Plan or Survey plan where a single structure has been surveyed and which may include Common Property and which has attached to it a Community Management Statement in an urban area.</u>
<u>09</u>	<u>Group Title</u>	<u>A parcel of land where the structural improvements have been surveyed and a registered plan and Community Entitlement Scheme has been established</u>
<u>10</u>	<u>Combined Dwelling and Shops</u>	<u>Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.</u>
<u>11</u>	<u>Shop Single</u>	<u>Shop with or without attached accommodation and may include provision for car parking.</u>
<u>12</u>	<u>Shopping Group (7 - 9 Shops)</u>	<u>Seven to nine shops and may include provision for car parking.</u>
<u>13</u>	<u>Shopping Group (2 - 6 Shops)</u>	<u>Two to six shops and may include provision for car parking.</u>

Rockhampton Regional Council

Revenue Statement

~~2023/2024~~2022/2023

<u>ROCKHAMPTON REGIONAL COUNCIL</u> <u>Primary Land Use Codes 2023/24</u>		
<u>Code</u>	<u>Description</u>	<u>Definition</u>
<u>14</u>	<u>Shops – Main Retail (Central Business District)</u>	<u>Shops located in main inner city/town commercial area (central business district).</u>
<u>15</u>	<u>Shops – Secondary Retail (Fringe Central Business)</u>	<u>Shops located on fringe of a central business district of city/town commercial areas.</u>
<u>16</u>	<u>Drive In Shopping Centre</u>	<u>Drive In Shopping Centre including major regional, regional, sub regional and neighbourhood centres and having ten or more shops.</u>
<u>17</u>	<u>Restaurant/Function Centre</u>	<u>Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.</u>
<u>18</u>	<u>Special Tourist Attraction</u>	<u>Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).</u>
<u>19</u>	<u>Walkway</u>	<u>Stratum as walkway.</u>
<u>21</u>	<u>Residential Institution (Non-Medical Care)</u>	<u>Aged peoples homes not predominantly medical care.</u>
<u>22</u>	<u>Car Park</u>	<u>An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.</u>
<u>23</u>	<u>Retail Warehouse</u>	<u>Isolated large showroom, warehouse used for retail purposes.</u>
<u>24</u>	<u>Sales Area Outdoors (Dealers, Boats, Cars, etc)</u>	<u>Dealers, boats, cars, bulk landscape supplies, etc.</u>
<u>25</u>	<u>Professional Offices</u>	<u>Offices providing administrative, financial management, the practice of a profession (examples include banks, solicitors, lending agents and brokers, medical centres, chemists, dentists).</u>
<u>26A</u>	<u>Funeral Parlour</u>	<u>Funeral parlour.</u>
<u>26B</u>	<u>Crematoria</u>	<u>Crematorium</u>
<u>27</u>	<u>Hospital, Convalescent Home, Hospice (Medical Care) (Private)</u>	<u>Hospital, aged peoples home, nursing home, convalescent home including hospice. Predominantly medical care.</u>
<u>28</u>	<u>Warehouse and Bulk Stores</u>	<u>Warehouse and bulk stores not used for retail purposes.</u>
<u>29A</u>	<u>Transport Terminal</u>	<u>Freight and logistics.</u>
<u>29B</u>	<u>Transport Terminal</u>	<u>Passenger</u>
<u>30A</u>	<u>Service Station</u>	<u>Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs see Land Use Code 36.</u>
<u>30B</u>	<u>Service Station</u>	<u>Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs, see Land Use Code 36.</u>
<u>31</u>	<u>Oil/Fuel Depot and Refinery</u>	<u>Fuel dumps or storage and oil refineries.</u>
<u>32</u>	<u>Wharves</u>	<u>Actual wharfs, jetties and barge landings</u>

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~

<u>ROCKHAMPTON REGIONAL COUNCIL</u> <u>Primary Land Use Codes 2023/24</u>		
<u>Code</u>	<u>Description</u>	<u>Definition</u>
<u>33</u>	<u>Outdoor Storage Area/Contractors Yard</u>	<u>Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.</u>
<u>34</u>	<u>Cold Stores/Ice works</u>	<u>Cold stores/ice works.</u>
<u>35</u>	<u>General Industry</u>	<u>Industrial premises that are not Light Industry– Land Use Code 36, or Heavy Industry – Land Use Code 37.</u> <u>Refer to Rockhampton Planning Scheme industry thresholds.</u>
<u>36</u>	<u>Light Industry</u>	<u>Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list.</u> <u>Refer to Rockhampton Planning Scheme industry thresholds.</u>
<u>37</u>	<u>Heavy/Noxious Industry</u>	<u>Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs concrete batching and/or manufacturing of large form concrete products.</u> <u>Refer to Rockhampton Planning Scheme industry thresholds.</u>
<u>38</u>	<u>Advertising/Hoarding</u>	<u>Advertising/hoarding. Predominant used for advertising.</u>
<u>39</u>	<u>Harbour Industries</u>	<u>Harbour associated service industry. Storage industry and processing.</u>
<u>40A</u>	<u>Extractive (Quarry)</u>	<u>Any industry which extracts quarry material from the ground.</u>
<u>40B</u>	<u>Extractive (Mining)</u>	<u>Any industry which extracts mining material from the ground</u> <u>With a land valuation <\$80 001</u> <u>(also refer to the term ‘mining’ as defined in Council’s Revenue Statement).</u>
<u>40C</u>	<u>Extractive (Mining)</u>	<u>Any industry which extracts mining material from the ground</u> <u>With a land valuation >\$80 000</u> <u>(also refer to the term ‘mining’ as defined in Council’s Revenue Statement).</u>
<u>40D</u>	<u>Salt Production</u>	<u>Land used for the purposes of and incidental to the making and extraction of salt.</u>
<u>41</u>	<u>Child Care excluding Kindergarten</u>	<u>Facility for safe keeping of below school age children.</u>
<u>42</u>	<u>Hotel/Tavern</u>	<u>Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.</u>
<u>43</u>	<u>Motel</u>	<u>Building predominantly used for overnight or short-term accommodation (includes motor inn).</u>
<u>44</u>	<u>Nursery (Plants)</u>	<u>Retail of plants and associated garden material.</u>
<u>45</u>	<u>Theatre/Cinema</u>	<u>Theatre or cinema.</u>
<u>46</u>	<u>Drive-in Theatre</u>	<u>Drive-in theatre.</u>

ROCKHAMPTON REGIONAL COUNCIL
Primary Land Use Codes 2023/24

Rockhampton Regional Council

Revenue Statement

2023/2024~~2022/2023~~

<u>Code</u>	<u>Description</u>	<u>Definition</u>
47	<u>Licensed Club</u>	<u>Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).</u>
48	<u>Sports Club/Dance Facility</u>	<u>All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.</u>
49	<u>Caravan Park</u>	<u>Caravan park.</u>
50	<u>Other Club Non Business</u>	<u>Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.</u>
51	<u>Church/Facilities</u>	<u>Churches, places of worship, church hall etc.</u>
52	<u>Cemetery</u>	<u>Cemetery</u>
55	<u>Library</u>	<u>Library.</u>
56	<u>Show Ground, Race Course, Airfield</u>	<u>Show ground, race course, airfield.</u>
57	<u>Parks, Gardens</u>	<u>Parks, gardens - including undeveloped parkland.</u>
58	<u>Educational</u>	<u>University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.</u>
60	<u>Sheep Grazing Dry</u>	<u>Poorer country associated with running wethers.</u>
61	<u>Sheep Breeding</u>	<u>Better class country used for lamb breeding.</u>
62	<u>Aquaculture</u>	<u>Land used for breeding, rearing, and harvesting of fish, shellfish, algae, and other organisms in all types of water environments.</u>
63	<u>Cattle Fattening Intensive Feedlot</u>	<u>Concentration of feeding stock for sale on a large scale feedlot environment with licensed carrying capacity of Standard Cattle Units (SCU)</u>
64	<u>Cattle Grazing Breeding</u>	<u>Concentration of the growing and selling of young stock – includes stud breeding.</u>
65	<u>Cattle Grazing Breeding and Fattening</u>	<u>Mixture of growing and/or selling young and mature stock – includes associated studs.</u>
66	<u>Cattle Grazing Fattening</u>	<u>Concentration of feeding and grazing mature stock for sale</u>
67	<u>Goats</u>	<u>Goat studs and dairies.</u>
68	<u>Dairy Cattle Quota Milk</u>	<u>Supplying to milk factory on a quota basis– includes feedlot dairies.</u>
69	<u>Dairy Cattle Non Quota</u>	<u>Supplying milk to factory on an entitlement or proportion basis- includes to feedlots.</u>
70	<u>Cream</u>	<u>Supplying cream only for manufacturing purposes</u>
71	<u>Oil Seed</u>	<u>Safflower, sunflower, linseed, etc.</u>

Rockhampton Regional Council
2023/2024~~2022/2023~~

Revenue Statement

<u>ROCKHAMPTON REGIONAL COUNCIL</u> <u>Primary Land Use Codes 2023/24</u>		
<u>Code</u>	<u>Description</u>	<u>Definition</u>
<u>72</u>	<u>Section 49 Valuation Vacant</u>	<u>Vacant land subdivided under Sections 49 and 50 of the <i>Land Valuation Act 2010</i>.</u>
<u>73</u>	<u>Grains</u>	<u>All grains including wheat, barley, oats, maize, rye, etc.</u>
<u>74</u>	<u>Turf Farm</u>	<u>Growing turf for the purpose of harvesting and sale.</u>
<u>75</u>	<u>Sugar Cane</u>	<u>Lands used for the growing of sugar cane or associated experimental purposes.</u>
<u>76</u>	<u>Tobacco</u>	<u>Land used for the cultivation of tobacco.</u>
<u>77</u>	<u>Cotton</u>	<u>Land used for the cultivation of cotton.</u>
<u>78</u>	<u>Rice</u>	<u>Land used for the cultivation of rice.</u>
<u>79</u>	<u>Orchard</u>	<u>Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts, etc.</u>
<u>80</u>	<u>Tropical Fruits</u>	<u>Tropical fruits as separate to orchards e.g. bananas, paw paw.</u>
<u>81</u>	<u>Pineapples</u>	<u>The growing of pineapple either for cash crop or manufacturing purposes.</u>
<u>82</u>	<u>Vineyard</u>	<u>Grapes.</u>
<u>83</u>	<u>Small Crops and Fodder Irrigation</u>	<u>All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).</u>
<u>84</u>	<u>Small Crops and Fodder Non Irrigation</u>	<u>As per Land Use Code 83 without irrigation.</u>
<u>85</u>	<u>Pigs</u>	<u>The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.</u>
<u>86</u>	<u>Horses</u>	<u>The breeding and/or growing of horses including for stud purposes, including predominantly stables.</u>
<u>87</u>	<u>Poultry</u>	<u>Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.</u>
<u>88</u>	<u>Forestry and Logs</u>	<u>Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.</u>
<u>89</u>	<u>Animals Special</u>	<u>Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).</u>
<u>90</u>	<u>Power Generation</u>	<u>Production/generation and/or storage of electricity.</u>
<u>91</u>	<u>Transformer</u>	<u>Transformer and substation, television/radio, transmission towers, telecommunication towers.</u>
<u>92</u>	<u>Defence Force Establishment</u>	<u>Defence Force Establishment.</u>

Rockhampton Regional Council

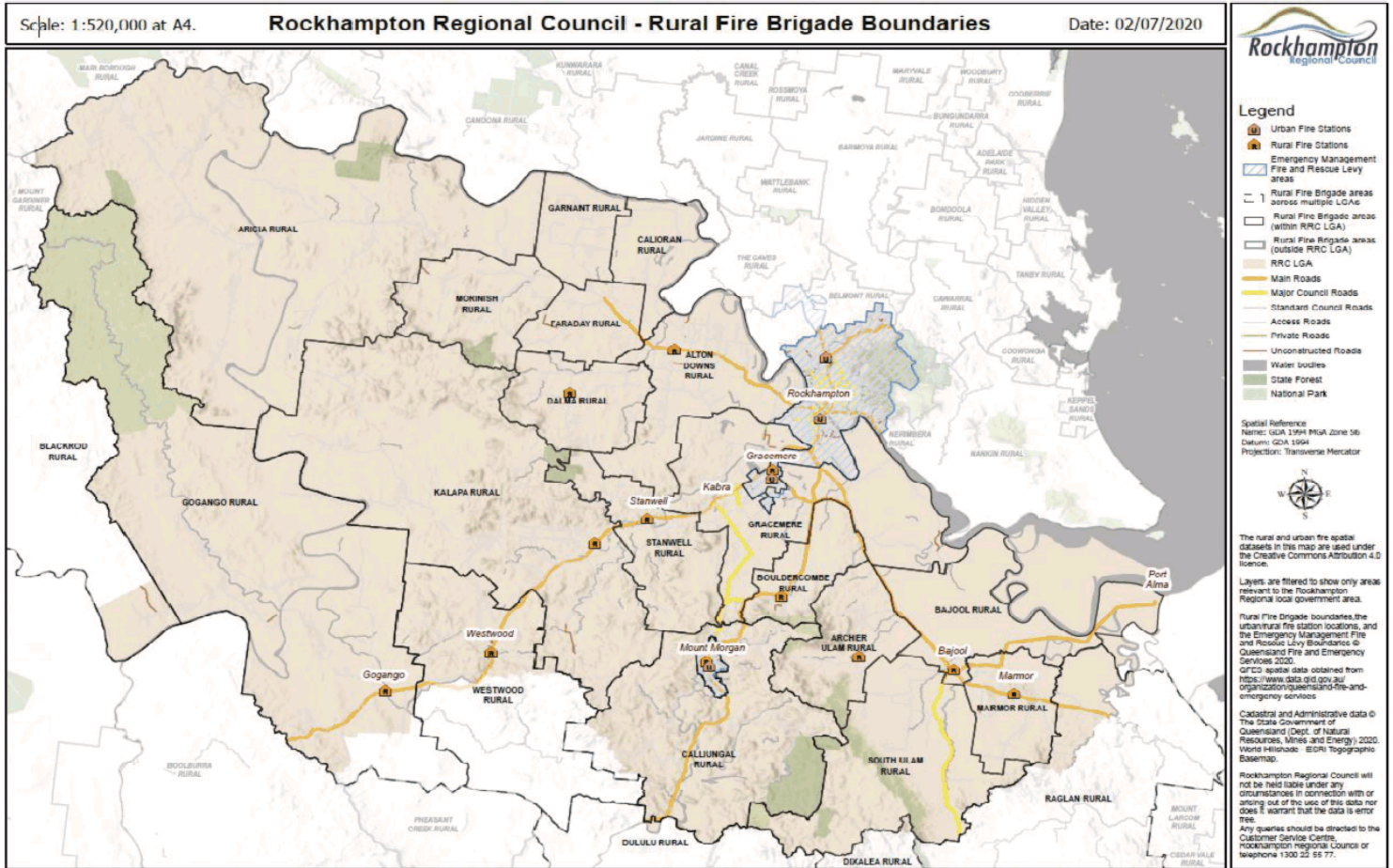
Revenue Statement

~~2023/2024~~2022/2023

<u>ROCKHAMPTON REGIONAL COUNCIL</u> <u>Primary Land Use Codes 2023/24</u>		
<u>Code</u>	<u>Description</u>	<u>Definition</u>
<u>93</u>	<u>Peanuts</u>	<u>Growing of peanuts as a predominant use.</u>
<u>94</u>	<u>Rural Land Vacant</u>	<u>Vacant rural land being put to no or minimal rural use in a rural area and generally more than 10 hectares.</u>
<u>95</u>	<u>Reservoir, Dam, Bore, Pipeline, Pump Station</u>	<u>Reservoir, dam, bore, pipeline - includes permanent pump site/station.</u>
<u>96</u>	<u>Public Hospital</u>	<u>Public hospital.</u>
<u>97A</u>	<u>Welfare Home/Institution</u>	<u>Child/adult welfare institution.</u>
<u>97B</u>	<u>Residential Care Dwelling</u>	<u>Purpose built residential dwelling for long term or transient living, for a number of unrelated people, providing care to persons with a disability with a Class 3 Building Classification</u>
<u>99</u>	<u>Community Protection Centre</u>	<u>Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.</u>

Please Note: The Council has delegated to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES



5.8 DIFFERENTIAL GENERAL RATES - 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT:

- (a) Pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories, 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	Commercial	Land used, or intended to be used, in whole or in part, for commercial/service purposes, other than land included in categories 2.1 2.2, 2.3. Including a lot in a community title scheme or building unit.	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26A, 27, 28, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49,
2.1	Major shopping centres with a floor area 0 – 10,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.2	Major shopping centres with a floor area 10,001 - 50,000 m ²	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m ² and 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.3	Major shopping centres with a floor area >50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23, with a rateable valuation =>\$2,100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for Light/low impact industrial	01, 30B, 33, 34, 36

		purposes, other than land included in categories 3.2 & 3.3. Including a lot in a community title scheme or building unit	
3.2	General Industry	Land used, or intended to be used, in whole or in part, for general industrial purposes, other than land included in categories 3.1 and 3.3. Including a lot in a community title scheme or building unit	29A, 35
3.3	High Impact and/ or noxious industry	Land used, or intended to be used, in whole or in part for High Impact and /or Noxious industrial purposes for example: - (a) a fuel dump; (b) fuel storage; (c) an oil refinery; (d) heavy industry; (e) special industry (f) concrete batching and or manufacturing of large form concrete products (g) noxious industry which emanates excessive noise, odour or dust, including an abattoir (h) other than land included in categories 3.1 and 3.2. Including a lot in a community title scheme or building unit	26B, 31, 37
4.1	Power Generation Coal	Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a facility by the means of a coal fired power station (excluding transformers/substations).	90
4.2	Power Generation Solar	Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a large scale solar farm facility. (excluding transformers/substations).	90
4.3	Power Generation Wind Farm	Land used, or intended to be used, in whole or part to produce electricity by the means of one or a cluster of wind turbines for which the	90

		purpose is to drive electrical generators for the generation of electricity. (excluding transformers/substations).	
4.4	Power Generation Battery Storage	Land used, or intended to be used, in whole or part for or/ancillary to the generation and/or storage of electricity via a large scale battery. (excluding transformers/substations).	90
5.1	Extractive Industries - Quarry	Land used, or intended to be used, in whole or in part, for extractive industry purposes other than category 5.2, 5.3 & 5.4.	40A
5.2	Extractive Industries - Salt Manufacturing	Land used, or intended to be used, in whole or in part and incidental to the making and extraction of salt.	40D
5.3	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation less than \$80,001	40B
5.4	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation greater than \$80,000	40C
6.1	Agriculture, farming and other rural	Land used, or intended to be used, for non-residential rural, agricultural or farming purposes.	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 94, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).
6.2	Agriculture - Intensive	Land used for intensive agricultural purposes or associated activities.	62 & 63
8.1	Residential Other	Land with a value of less than \$105,001 used, or intended to be used, for:- (a) residential purposes that is not the owner's principal place of residence (NPPR);	02, 03, 05, 08 & 09

		<u>or</u> (b) two or more self-contained dwellings (including flats)	
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for:- (a) residential purposes, that is not the owner's principal place of residence (NPPR); <u>or</u> (b) two or more self-contained dwellings (including flats)	02, 03, 05, 08 & 09
9	Residential 1	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of less than \$105,001.	01, 02, 04, 05, 06 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$105,001 and \$170,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).
11	Residential 3	Land which is used or intended to be used for residential purposes by means of a single residence	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$170,000 but

		that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$170,001 and \$250,000.	<\$250,001 (excl. lands in any other category).
12	Residential 4	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value between \$250,001 and \$500,000	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value more than \$500,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).
21	Strata (residential)	Land, which is a lot in a community title scheme or residential group title, used as the owner's principal place	08 and 09 (excl. lands in any other category).

		of residence (PPR).	
24	Vacant urban/rural land >\$430,000	Vacant land intended for use for development purposes with a value of more than \$430,000.	01 and 04 with a rateable valuation >\$430,000
25	Developer concession	Land, which qualifies for a discounted valuation pursuant to section 50 of the <i>Land Valuation Act</i> .	72
26	Special uses	Land, used, or intended to be used, for non-commercial purposes such as social and community welfare, defence or education purposes or land not covered by any other land use code.	00, 21, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97A, 97B, 99
27 .1	Other \$0 - \$60,000	Land, with a value of \$60,000 or less, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation <\$60,001
27 .2	Other - >\$60,000	Land, with a value of more than \$60,000, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation >\$60,000

(b) Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

(c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
1	Commercial	2.7084	1,818
2 1	Major shopping centres with a floor area 0 – 10,000 sqm	3.0296	24,981
2 2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.5945	285,279
2 3	Major shopping centres with a floor area >50,000 sqm	8.7741	2,155,494
3.1	Light/Low Impact Industry	2.7498	1,818
3.2	General Industry	3.0125	2,450

3.3	High Impact and/ or noxious industry	4.2529	3,792
4 1	Power Generation Coal	11.0052	37,379
4 2	Power Generation Solar	8.5135	26,684
4.3	Power Generation Wind Farm	8.5135	26,684
4.4	Power Generation Battery Storage	8.5135	26,684
5.1	Extractive Industries - Quarry	7.9328	3,095
5.2	Extractive Industries - Salt Manufacturing	7.8194	5,080
5.3	Extractive Industries – Mining, \$0 - \$80,000	7.9328	3,095
5.4	Extractive Industries – Mining, >\$80,000	10.4654	34,839
6.1	Agriculture, farming and other rural	0.8884	1,689
6.2	Agriculture - Intensive	1.5810	14,706
8.1	Residential Other, \$ 0 - \$105,000	1.6575	1,188
8.2	Residential Other, >\$105,000	1.5137	1,741
9	Residential 1, \$ 0 - \$105,000	1.4308	907
10	Residential 2, \$105,001 - \$170,000	1.2763	1,503
11	Residential 3, \$170,001 - \$250,000	1.2248	2,170
12	Residential 4, \$250,001 - \$500,000	1.1506	3,062
13	Residential 5, > \$500,000	1.0358	5,753
21	Strata (residential)	1.7029	907
24	Vacant urban/rural land >\$430,000	2.5662	1,792
25	Developer concession	1.6343	0
26	Special uses	1.8230	2,912
27 1	Other \$0 - \$60,000	2.2314	772
27.2	Other >\$60,001	3.1694	1,792

- (d) For the 2023/2024 financial year Council will not be resolving to limit any increases in rates and charges.

CONCLUSION

The Differential General Rates 2023/2024, as part of the 2023/24 budget documentation, is presented for Council approval.

5.9 ROAD NETWORK SEPARATE CHARGE 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT 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 \$460.00 per rateable assessment, to be levied equally on all rateable land in the region, for the defraying part of the cost of maintaining the road network within the region.

CONCLUSION

The Road Network separate charge, as part of the budget is presented for Council approval.

5.10 NATURAL ENVIRONMENT SEPARATE CHARGE 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

1. THAT Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge to be known as the Natural Environment Separate Charge, in the sum of \$55.00 per rateable assessment, to be levied equally on all rateable land in the region, for the defraying part of formulating and implementing initiative for environmental protection, enhancement and conservation, including the many varied initiatives that contribute to these outcomes within the region.
2. THAT the discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to the Natural Environment Separate Charge.

CONCLUSION

The Natural Environment separate charge 2023/2024, as part of the 2023/24 budget, is presented for Council approval.

5.11 SPECIAL CHARGES 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

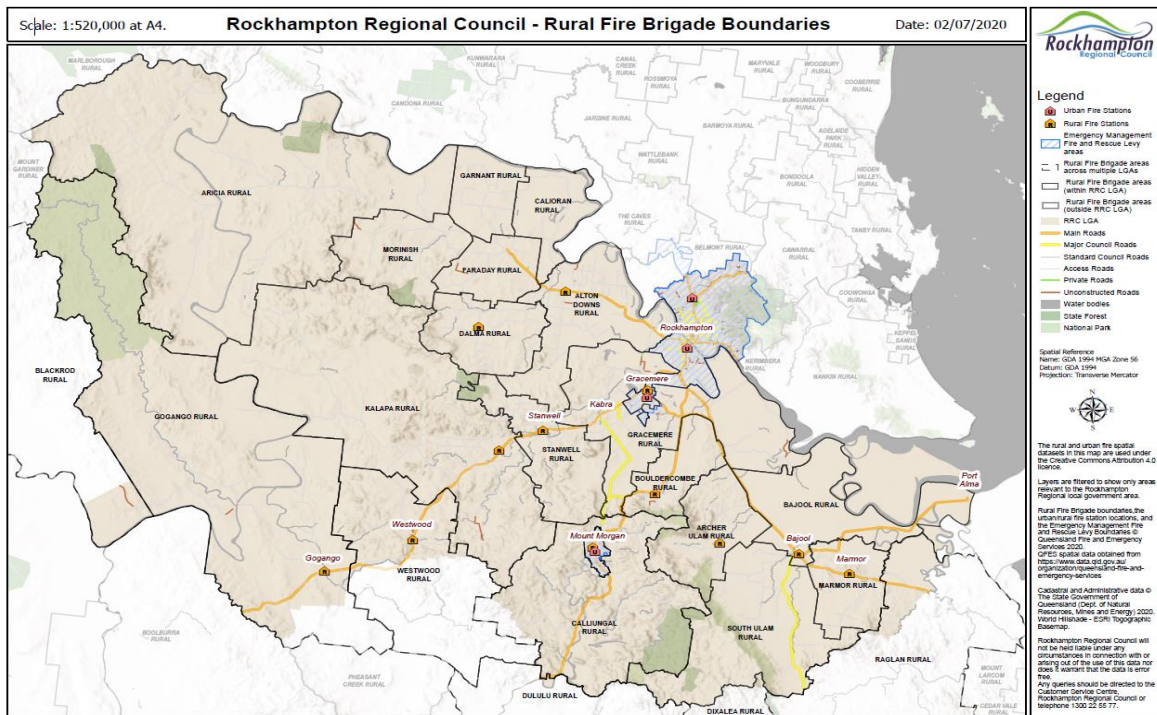
OFFICER'S RECOMMENDATION

THAT Pursuant to section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural fire fighting services to certain parts of the Region. The charges shall be levied on all land which specifically benefits from the provision of rural fire - fighting services.

For 2023/2024, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2023/2024	Rural Fire Brigade	Levy 2023/2024
Alton Downs	\$50.00	Garnant	-
Archer Ulam	-	Gogango	\$5.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$50.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$50.00	Stanwell	-
Dalma	\$10.00	South Ulam	-
Faraday	-	Westwood	\$50.00

The rateable land to which each of the special charges will apply is land within the areas separately described on a map titled "ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADES BOUNDARIES" as appears at Map 1 below.



MAP 1

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to these charges.

Overall Plan

The Overall Plan for each of the special charges is as follows:

1. The service, facility or activity for which each special charge is levied is to fund the provision of fire prevention and firefighting services, equipment and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.
2. The time for implementing the overall plan is one (1) year ending 30 June 2024. However, provision of fire-fighting services is an ongoing activity, and further special charges are expected to be made in future years.
3. The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2024.
4. The estimated cost of implementing the overall plan is approximately \$89,395.00.
5. The special charge is intended to raise all funds necessary to carry out the overall plan. Primarily to supply operational and fire prevention services and activities within the defined area.

The rateable land or its occupier specifically benefits, or will specifically benefit, from the implementation of the overall plan, comprising fire-fighting services, because rural fire brigades are charged with fire-fighting and fire prevention under *the Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

CONCLUSION

The Special Charges, as part of the budget 2023/2024, is presented for Council approval.

5.12 SEWERAGE UTILITY CHARGES 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the 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:

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1024.00	\$ 973.00
Mount Morgan	\$ 964.00	\$ 916.00
Rockhampton	\$ 796.00	\$ 756.00

- (b) The application of the above levied sewerage utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/2024.

CONCLUSION

The Sewerage Utility Charges, as part of the 2023/2024 budget, is presented for Council approval.

5.13 WATER UTILITY CHARGES 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to section 94 of the *Local Government Act 2009* and sections 99 and 101 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as follows:

Gracemere Water Supply – Access Charge

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 551.00
25mm	\$ 820.00
32mm	\$ 1,343.00
40mm	\$ 2,097.00
50mm	\$ 3,276.00
Special 60mm	\$ 4,781.00
65mm	\$ 5,537.00
75mm	\$ 7,370.00
80mm	\$ 8,386.00
100mm	\$ 12,994.00
150mm	\$ 29,478.00
200mm	\$ 52,409.00
Vacant Land	\$ 551.00

Gracemere Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.30/kl

Gracemere Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.00/kl
> 75kl <=150kl per quarter	\$1.56/kl
>150kl per quarter	\$3.07/kl

Mount Morgan Water Supply – Access Charge

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 568.00
25mm	\$ 845.00
32mm	\$ 1,385.00
40mm	\$ 2,161.00
50mm	\$ 3,375.00
65mm	\$ 5,706.00
75mm	\$ 7,593.00
80mm	\$ 8,527.00
100mm	\$ 13,501.00
150mm	\$ 30 449.00
200mm	\$ 54,007.00
Vacant Land	\$ 568.00

Mount Morgan Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.30/kl

Mount Morgan Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.00/kl
> 75kl <=150kl per quarter	\$1.56/kl
>150kl per quarter	\$3.07/kl

Rockhampton Water Supply – Access Charge

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 523.00
25mm	\$ 770.00
32mm	\$ 1,262.00
40mm	\$ 1,969.00
50mm	\$ 3,076.00
65mm	\$ 5,198.00
75mm	\$ 6,923.00
80mm	\$ 7,875.00
100mm	\$ 12,304.00
150mm	\$ 27,679.00
200mm	\$ 49,209.00
Vacant Land	\$ 523.00

Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.30/kl

Rockhampton Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.00/kl
> 75kl <=150kl per quarter	\$1.56/kl
>150kl per quarter	\$3.07/kl

- (b) The application of the above levied water utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/2024.
- (c) Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read.

CONCLUSION

The Water Utility Charges, as part of the budget documentation is presented for Council approval.

5.14 WASTE MANAGEMENT UTILITY CHARGES 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the 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 waste management utility charges, for the supply of waste management services by the Council, as follows:

<u>Schedule of Waste Collection and Recycling Charges</u>	
<u>Service</u>	<u>Annual Charge</u>
Domestic Services	
Combined General Waste/Recycling Service	\$ 519.00
Additional General Waste Service – same day service as nominated	\$ 400.00
Additional Recycling Service – same day service as nominated	\$ 231.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m ³ , 1.5m ³ , 2.0m ³ and 3.0m ³ (subject to availability)	Annual Utility Charge per Domestic Premises
Commercial Services	
General Waste Service - 240L	\$ 515.00
Recycling Service – 240L	\$ 276.00
Commercial Residential General Waste Service	\$437.00

- (b) The application of the above levied waste management utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2023/2024.

CONCLUSION

The Waste Management Utility Charges, as part of the 2023/24 budget documentation, is presented to Council for approval.

5.15 RATES AND CHARGES DISCOUNT 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT Pursuant to section 130 of the *Local Government Regulation 2012*:

- the differential general rates,
- separate charges (excluding Natural Environment Separate Charge),
- sewerage utility charges,
- water utility charges excluding water consumption charges, and
- waste management utility charges

made and levied shall be subject to a discount of ten percent (10%) if paid within the discount period of 30 clear days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 clear days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 clear days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 clear days of the date of issue of the rate notice.

CONCLUSION

The Rates and Charges Discount 2023/2024, as part of the 2023/2024 budget, is presented to Council for approval.

5.16 RATES AND CHARGES INTEREST 2023/2024

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of 11.64% per annum, applicable from 1 July 2023, is to be charged on the balance of all rates and charges remaining outstanding 30 clear days after the due date

CONCLUSION

The rates and charges interest, as part of the budget documentation is presented to Council for approval.

**5.17 STATE GOVERNMENT'S EMERGENCY MANAGEMENT, FIRE AND RESCUE
LEVY AND PAYMENT 2023/2024**

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

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 be levied:
 - a. for the half year 1 July 2023 to 31 December 2023 - in August/September 2023; and
 - b. for the half year 1 January 2024 to 30 June 2024 - in February/March 2024.
- (b) 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 on the day that is 30 clear days after the date of the issue of the rate notice.

CONCLUSION

The State Government's Emergency Management, Fire and Rescue Levy, as part of the budget documentation is presented to Council adoption.

5.18 STATEMENT OF ESTIMATED FINANCIAL POSITION 2022/2023

File No: 8785
Attachments: Nil
Authorising Officer: Ross Cheesman - Deputy Chief Executive Officer
Author: Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year, a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT pursuant to section 205 of the *Local Government Regulation 2012*, the statement of estimated financial position be received and its contents noted as presented by the Chief Executive Officer in respect of the previous financial year ("the Statement of Estimated Financial Position").

CONCLUSION

The Statement of Estimated Financial Position, as part of the budget documentation is attached and presented for Council approval.

5.19 ADOPTION OF 2023/2024 BUDGET

File No:	8785
Attachments:	1. 2023/2024 Budget ↓ 2. Working Papers for 2023/2024 to 2025/2026 (Confidential)
Authorising Officer:	Ross Cheesman - Deputy Chief Executive Officer
Author:	Marnie Taylor - Chief Financial Officer

SUMMARY

In accordance with Chapter 5, Part 2, Division 3 of the Local Government Regulation 2012, a local government must adopt, for each financial year a budget for its operations prior to 1 August in the financial year.

OFFICER'S RECOMMENDATION

THAT

- (a) Pursuant to section 104 of the *Local Government Act 2009*, and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2023/2024 financial year, incorporating:
- i. The statements of financial position;
 - ii. The statements of cash flow;
 - iii. The statements of income and expenditure;
 - iv. The statements of changes in equity;
 - v. The long-term financial forecast;
 - vi. The revenue statement;
 - vii. The revenue policy (adopted by Council resolution on 04 July 2023).
 - viii. The relevant measures of financial sustainability; and
 - ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget;
- as tabled, be adopted.
- (b) Council receives the remainder of the documentation as working papers to support the 2023/2024 adopted budget.

CONCLUSION

The budget documentation is attached and details the range of documents presented for Council approval.

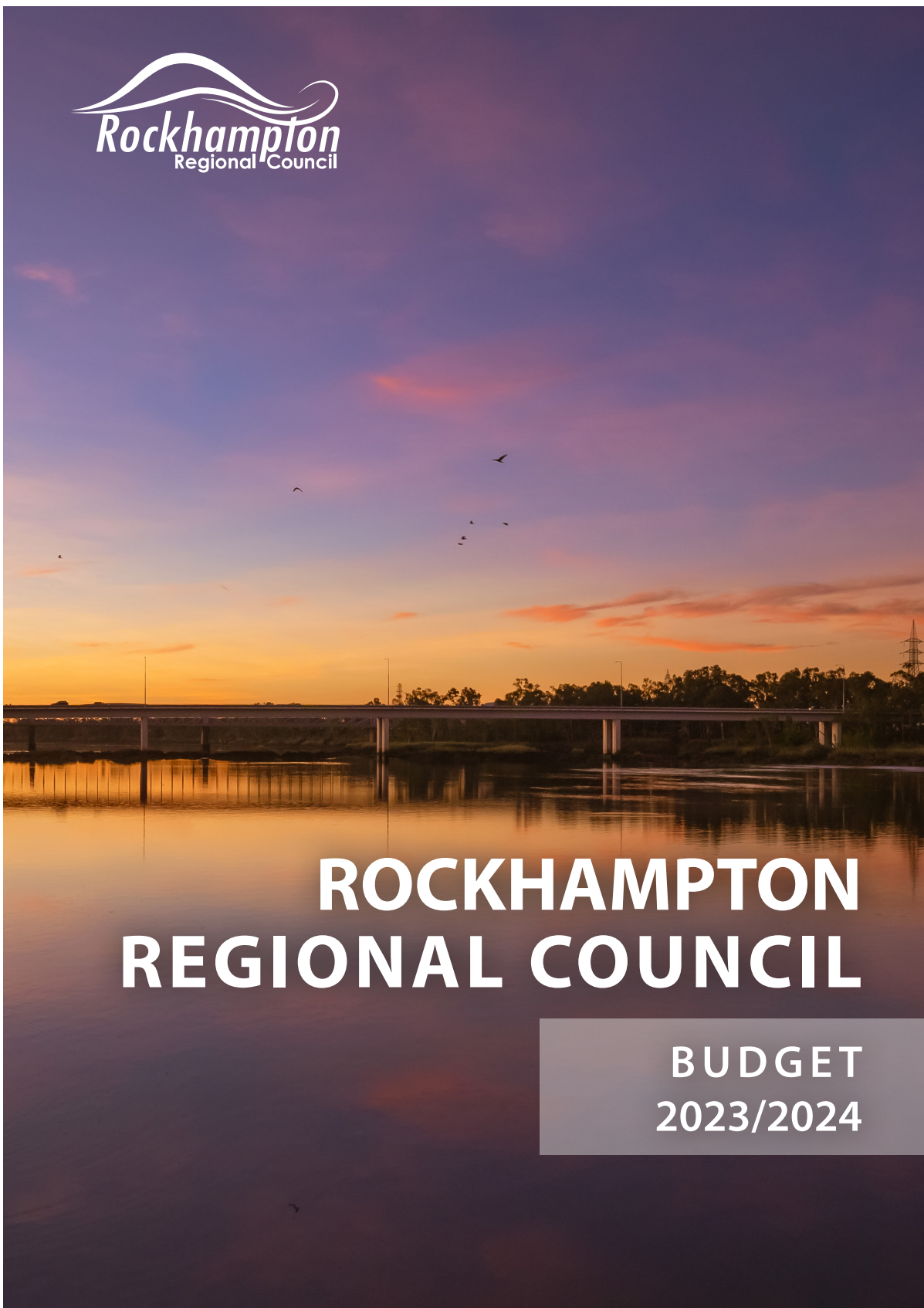
The budget report commencing on Page 4 of attachment 1 describes the budget in plain words and is a good overall summary of the budget.

ADOPTION OF 2023/2024 BUDGET

2023/2024 Budget

Meeting Date: 4 July 2023

Attachment No: 1



ROCKHAMPTON REGIONAL COUNCIL

BUDGET
2023/2024





Table of Contents

2023/2024 Budget Report	4
2023/2024 Budget Financial Statements	17
Long Term Financial Forecast	21
Revenue Policy	26
Revenue Statement	31
Debt (Borrowings) Policy	66
Estimated Activity Statement for Business Activities	69
Supporting Information	71
One Page Budget Summary	71
Capital Budget List	72



2023/2024 BUDGET REPORT

Inflation and cost of living pressures are being widely felt by residents, businesses and organisations across the community. Rockhampton Regional Council is similarly impacted by these pressures which are applying significant pressure on Council's Budget and operational delivery.

The forming of the 2023/2024 Budget has been a challenging task for Council. In developing the Budget, Council has sought to balance the delivery of essential projects and services, whilst limiting the impact to ratepayers through increased rates, fees and charges.

Council will adopt a deficit budget for 2023/2024, which will be the fourth consecutive year that a deficit budget has been adopted. This year, as has been the case in previous years, Council has carefully considered its long term financial sustainability when setting the budget.

Council has been faced with considerable increases in costs for insurance, electricity, fuel, wages and materials and services, and therefore has sought to contain these increases in operational budgets below real term costs in order to achieve across the board efficiencies and limit the impact to the community. Council expects electricity and insurance costs to raise by over \$2 million over the 2023/2024 financial year while construction costs are expected to remain high.

Council is aware that inflationary pressures continue to be felt by many in the community through similar cost impacts. Council will also continue to provide substantial rate concessions and discounts to pensioners, community groups and others in recognition of cost-of-living pressures.

In light of maintaining consistent levels of service to the community, year on year, Council is reliant on the income received from rates and charges. For that reason, a rate rise is unavoidable.

Council has ensured however that residential rate increases are below the March 2023 Quarter CPI of 7.4%, with the typical residential ratepayer in Rockhampton subject to a rate increase of 6.74%.

The Budget's heavy reliance on revenue from rates and charges is supplemented by some improvement in fees and charges revenue, particularly in relation to the Airport, as a result of increased passenger numbers returning to pre-pandemic levels. There is also some considerable improvement in interest revenue due to the uplift in interest rates.

In its Budget, Council has chosen to invest in essential services – delivering improvements to its water and sewage infrastructure – as well as its roads, parks, gardens and community facilities. The Budget also continues to invest in economic development to attract new jobs, industry and business and build on the region's growing economy.

The 2023/2024 Budget strikes a balance between the expected cost pressures over the coming 12 months with a continued investment in projects and services that our region needs to grow and thrive.

2023/2024 Budget Key Points

- Operating deficit of \$1.47 million
- Typical Rockhampton residential ratepayer will experience a rate rise of 6.74%
- In excess of \$1.95 million in generous rating concessions to pensioners, community groups and sporting clubs



- Maintaining the existing 10% discount applicable to Rates and Charges
- Improved fees and charges revenue, particularly from the Airport
- Council's large annual capital program focussed on trunk infrastructure projects for water and sewage assets.
- Total Capital Expenditure of \$150.6 million with \$62.3 million funded by capital grants and income
- Capital Budget key highlights:
 - Continuation of the Gracemere & South Rockhampton Sewage Treatment Plant upgrades - \$6 million of a total \$127 million project
 - Continuation of Glenmore Water Treatment Plant Upgrade - \$7.8 million of a total \$57 million project
 - Completion of the Solar Energy installation at Glenmore Water Treatment Plant - \$4.1 million of a total \$6.3 million project – to deliver future energy savings and cost reductions
 - Continuation of North Rockhampton Sewage Treatment Plant augmentation - \$14 million of a total \$85 million project (offset by total grant funding of \$5.23 million)
 - Continuation of the Mount Morgan Pipeline project with \$25 million in the current year, subject to final consideration of tenders
 - \$21.94 million on road renewal, upgrades and rehabilitation program, offset by \$15.6 million in capital income, including grant funding
 - \$1.07 million on Traffic Facilities improvements
 - Fitzroy River Water capital program - \$15.7 million offset by \$3.2 million in capital income
 - \$3.7 million for facilities new works and renewals and \$2 million (offset by \$0.14 million in capital income) for Parks new works and renewals
 - Botanic Gardens and Zoo Redevelopment - \$4 million (total grant funding of \$1.5 million) – project commitment of \$18.6 million over 10 years
 - Completion of Mount Morgan Pool Replacement with a budget of \$5.42 million of a total \$6.5 million (\$4.5 million in grant funding)
 - Continuation of Life Extension and Capping project at Lakes Creek Landfill \$8.5 million
 - Council fleet renewal program - \$9.3 million
 - Cemetery extensions and improvements - \$1.1 million
- Other Budget measures include:
 - Over \$2 million to support economic development initiatives and activities over 2023/24
 - \$65,000 to continue to engage and advocate for new defence jobs and industries following the release of the Australian Government's Defence Strategic Review
 - Over \$4.9 million to support tourism and events, bringing people and economic activity to the region
 - \$3.7 million to continue to provide Library services
 - \$298,000 in 2023/24 for a minimum of two rounds of the Community Assistance Program



Key Financial Information

Council's Operational Budget

The final budgeted position for the 2023/2024 financial year is a deficit budget of \$1.47 million. Council has received some financial relief with an allocation from the State Government of \$10.8 million to offset costs of carting water to Mount Morgan over the 2022/2023 and 2023/2024 financial years.

This year's budget has also absorbed the impact of the continued reduction in the Financial Assistance Grants, with Council set to receive only 50% of the grant received in 2021/2022. This reduction in grant funding, coupled with ongoing inflationary pressures on many of Council's operational costs, is significantly impacting Council's bottom line.

Operational Revenue

Council's operating revenue budget for 2023/2024 is \$256.2 million, which has increased by 9.5% from 2022/2023.

Rates and charges represent 73% of Council's total operating income. Net rates and charges have increased by 7.3% overall from 2022/2023. Council has ensured that increases to residential general rates is below the CPI of 7.4%, with an increase of 6.95%. With increasing cost pressures, Council has had little option but to increase rates and charges to ensure existing levels of service are maintained for the community.

The typical Rockhampton residential ratepayer has been impacted by an increase of 6.74% to the total rates levied. This is made up of the following increases per line item on the rate notice:

Rate or Charge	Amount
General Rates	6.95%
Water Access	13.20%
Waste	8.80%
Sewerage	6.70%
Road Levy	0.00%
Environment Levy	0.00%
Emergency Management Levy (State)	3.40%
Overall typical Residential Ratepayer Increase	6.74%



Typical Rockhampton Residential Ratepayer detail:

Average 2023 Valuation	\$ 119,800.00	2023/2024	Annual Variation \$	Annual Variation %
Average 2022 Valuation	\$ 119,800.00	\$ 119,800.00	\$ -	0.0000%
Cat 10	2022/2023	Cat 10		
Rate in the Dollar	0.011934	0.012763413	\$ 0.00082941	6.9500%
General Rate	\$ 1,429.69	\$ 1,529.06	\$ 99.36	6.9500%
Charges		Charges		
Water Access	\$ 462.00	\$ 523.00	\$ 61.00	13.2035%
Domestic Waste	\$ 477.00	\$ 519.00	\$ 42.00	8.8050%
Sewerage	\$ 746.00	\$ 796.00	\$ 50.00	6.7024%
Road Levy	\$ 460.00	\$ 460.00	\$ -	0.0000%
Env Levy	\$ 55.00	\$ 55.00	\$ -	0.0000%
EML	\$ 235.40	\$ 243.40	\$ 8.00	3.3985%
Total Charges	\$ 2,435.40	\$ 2,596.40	\$ 161.00	6.6108%
Total Levy	\$ 3,865.09	\$ 4,125.46	\$ 260.36	6.7363%

Council has introduced some additional non-residential general rate categories for industrial properties, to ensure a more consistent alignment with Council's planning scheme.

Council's fees and charges make up 15% of Council's total operational revenue and represents an increase from 2022/2023 of 15.5%. The fees and charges are reviewed annually as part of the budget process and the schedule of fees and charges for 2023/2024 was adopted by Council on 23 May 2023. Activity at the Airport has improved with passenger numbers returning to pre-pandemic levels, which is generating a positive outlook.

Operational Expenses

Council's operating expense budget for 2023/2024 is \$257.6 million, which represents an increase of 8.5% from 2022/2023. Increases in expenditure are the result of maintaining existing levels of service, whilst absorbing the impacts of cost increases in areas such as electricity, insurance, wages, materials, fuel, chemicals and construction costs.

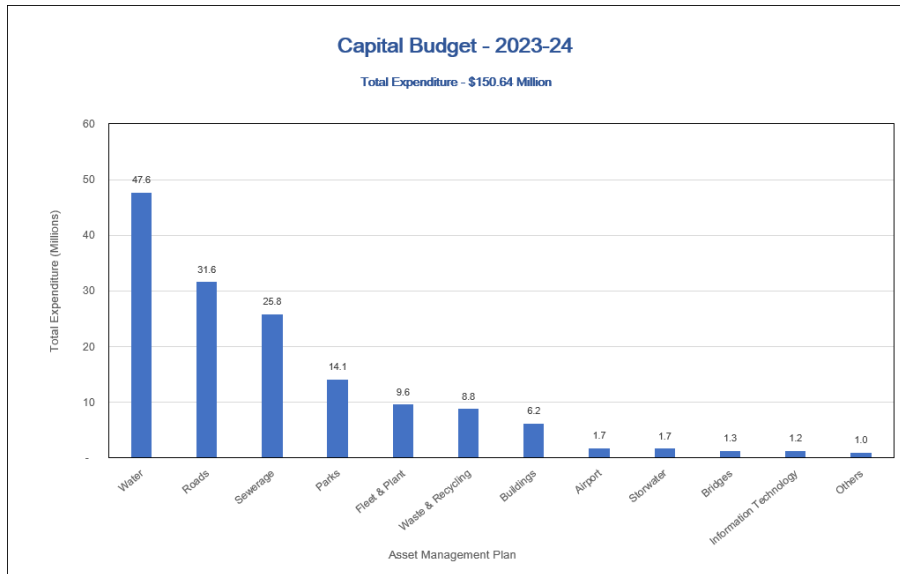
Capital Program

Council's capital program continues to account for a significant portion of Council's spend, with the continued focus on large infrastructure projects for water and sewage assets. The forecast spend for 2023/2024 is \$150.6 million, which is to be offset by subsidies and other capital income in the amount of \$62.3 million.

Council's investment in major infrastructure upgrades and augmentation is ongoing and will support future development of our region, whilst providing an economic stimulus through jobs and growth.

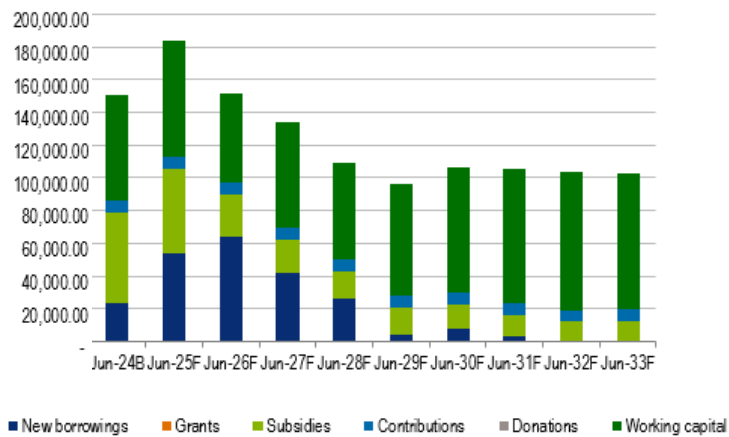


The Capital Expenditure program across the asset classes is represented below:



As identified above, the funding for the 2023/2024 capital program is a mix of subsidies (\$55 million), loan borrowings (\$24 million), capital income (\$7.3 million) and Council's cash (\$64.1 million).

Capital expenditure—by funding source (\$'000)

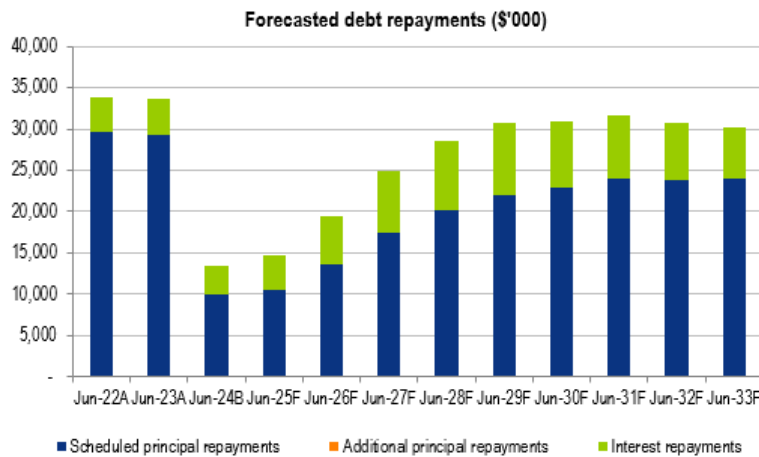




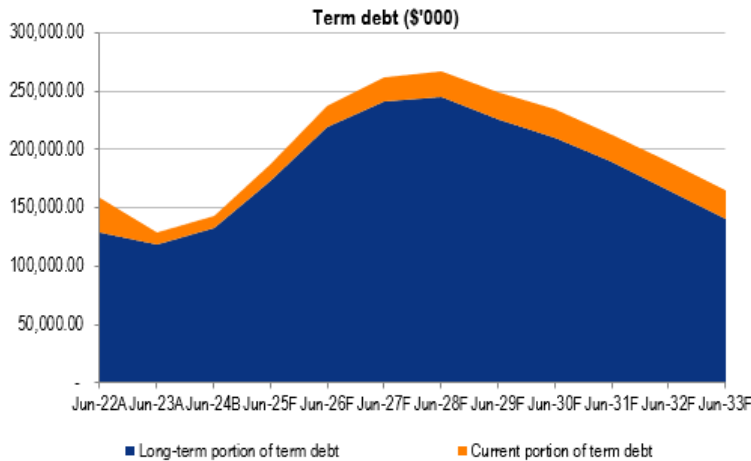
Strategy for Debt

Previously in 2016, Council made a commitment to a faster repayment plan of its existing debt with a view to making savings in interest expense. The weighted average interest rate on Council’s existing debt at that stage was 5.75% when compared to new loans that were less than 4%. It was estimated that by reducing the loan term from 20 years to 8 years, the saving in interest was \$8.4 million over the term of the loan. Shortening the term resulted in a higher short term commitment to loan repayments and a reduced debt service cover ratio. This accelerated debt program completes mid-way through the current financial year, which is evidenced in the graph below.

The following graph shows how the repayment of debt drops substantially from 2022/2023.



The following graph shows the proportion of loan principal that is being repaid each year. As the current portion of term debt becomes higher, the debt service ratio becomes less.



Council’s future borrowings are formally adopted within the Debt (Borrowings) Policy.



Movement in Debt

The following table show historic debt levels as well as the debt forecast for the 2023/2024 Budget year. The future debt levels are shown in the graph above.

Year Ended	Total Loans Outstanding \$'000	Comments
30 June 2013	160,603	
30 June 2014	157,903	A reduction of \$2.7 million
30 June 2015	156,180	A reduction of \$1.7 million
30 June 2016	154,032	A reduction of \$2.1 million
30 June 2017	143,180	A reduction of \$10.85 million.
30 June 2018	123,959	A reduction of \$19.12 million.
30 June 2019	119,041	A reduction of \$4.92 million Original budget planned to borrow \$54.6 million in 2018/19, however this was revised down to \$15.45 million, the majority has been deferred to the 2019/20 year
30 June 2020	140,521	An increase of \$21.5 million. The full amount that was budgeted to be borrowed was drawn. Even though Capital Budgets were not fully spent by 30 June 2020, the full amount was borrowed to ensure that Council had significant cash holdings at the commencement of the Financial Year as significant capital projects were in progress. By drawing down the full amount, Council also took advantage of the low interest rate environment at the time.
30 June 2021	147,929	An increase of \$7.4 million. Original budget planned to borrow \$55.65 million in 2020/2021, however this was revised down to \$33.65 million, with a significant portion of the original capital program of \$170.6 million being deferred to the 2021/2022 financial year.
30 June 2022	158,254	An increase of \$10.3 million. The full amount that was budgeted to be borrowed was drawn (\$40 million) to ensure Council has significant cash at the commencement of the 2023/2024 financial year. Council revised down its capital program from \$151.1 million to \$110.8 million. Inflationary pressures and concerns about rising interest rates were considered, which is why the full amount of the loan was drawn down.
30 June 2023	128,936	A reduction of \$29.3 million Original budget planned to borrow \$30 million in 2022/2023, however decision was made not to proceed with any borrowings due to lower than expected capital program expenditure, which was originally forecast at \$186.6 million and will close at \$130.5 million.
30 June 2024	143,004	An increase of \$14.1 million Council's capital expenditure is budgeted at \$150.6 million which requires an injection of borrowings in 2023/2024 of \$24 million. Council's accelerated repayment program for older loans concludes during 2023/2024. Any changes to the timing of the capital program will require a reassessment of loans and may result in loans shifting forward.

Each year Council sets its Capital Expenditure targets in budget. Throughout the year, there are many impacts such as scope, timing, other funding available and design changes which can alter the delivery of the capital program. When projects are deferred, the loan funds are generally deferred also.



Long Term Financial Forecast

Council adopts a Long Term Financial Forecast (LTFF) with each Budget Adoption and Revision. Council uses this future forecast when planning capital projects and making decision around operations.

Council's future financial position is reported in the Financial Statements, however this summary provides some commentary on the forecast for the next 10 year period as well as key assumptions made.

The LTFF is built within the custom model provided by the Queensland Treasury Corporation. This model is submitted annually to the Department of State Development, Infrastructure, Local Government and Planning and receives scrutiny as part of Council's future loan application assessment process.

The LTFF provides for natural price increases such as the Consumer Price Index (CPI), however for Council operations most costs move at an index referred to as the Council Cost Index. Council has assumed that costs will increase by 6.25% for this budget, and drop to 3.3% for next year's budget. For 2025/2026 it is anticipated that cost increases will be below 3%.

A large part of Council operations depends upon population growth and property growth. The Queensland Government Statisticians Office projects that the Rockhampton Region will grow by 0.5%-0.6% each year in population. It has been assumed that rateable properties will grow by 1.0% annually, however actual rateable property growth has been slower than this forecast in recent years, at less than 0.5%. It has been assumed that our annual organisation growth will be 0.5%.

Council's enterprise agreement will be in the second year of operation in 2023/2024 and wage increases have been factored into employee costs. Significant increases to the CPI have influenced future growth assumptions in wages in the LTFF.

Capital projects are individually listed and itemised in detail for the immediate 3 years. Beyond 2025/2026, the Capital program is largely formed from allocations within the Asset Management Plans and Local Government Infrastructure Plan and associated projects. Beyond the immediate three year period, the level of Capital Grants budget drops as there is no certainty around the receipt of future grants.

Known extra costs over and above inflation are also provided for, such as future costs of elections which are held every four years.

The LTFF model provides estimates for interest revenue and expense based upon current interest rates and also provides full Financial Key Performance Indicators to ensure that Council is budgeting to be financially sustainable.

Council's Forward Operating Position

The Statement of Comprehensive Income provides forecast revenue and expenditure. The key performance aspect of this statement is that expenses do not exceed forecast revenue. In 2023/2024 Council has budgeted for an operating deficit, for the fourth consecutive year. The deficit of \$1.47 million is mainly attributable to cost escalations and inflationary pressures and the further reduction of the financial assistance grants. Council has forecast to return to a small surplus in 2024/2025.

Where losses occur, it is an indicator that the current generation of ratepayers are not meeting full operating costs. Council will need to continue to scrutinise the costs of services delivered

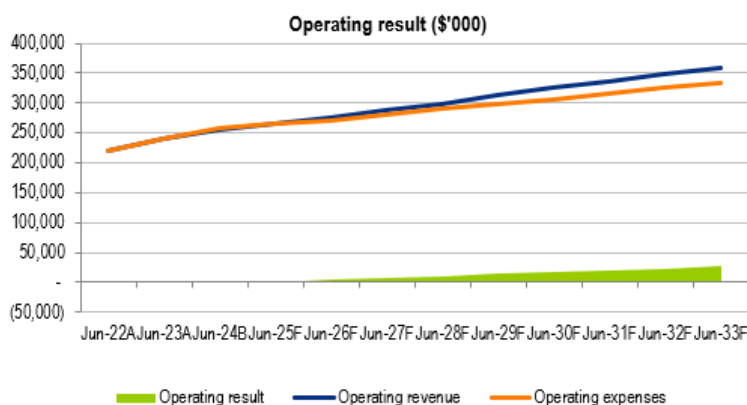


and consider carefully where future savings can be made to improve long term financial sustainability.

It is currently modelled that the forecast operating surplus in future years will grow over time, however as the recent couple of years has shown, delivering a budgeted surplus position is becoming increasingly challenging. The focus needs to remain on increasing surplus amounts, to ensure that the funds accumulated can be directed to debt reduction or to provide a buffer against future financial shocks, such as natural disasters and cost escalations.

Council’s total income also includes capital grants that are expected to be received. Capital grants forecast in 2023/2024 and 2024/2025 amount to \$106.3 million, however beyond these two financial years, amounts forecast drop substantially. Council continues to advocate with the State and Commonwealth Governments for access to capital funding programs which will assist the region.

The following graph shows the forecast Operating Result for Council.



Council’s Balance Sheet – Statement of Financial Position

The Statement of Financial Position shows Council’s Assets and Liabilities over the forecast period as well as Community Equity. Ideally Council’s Community Equity improves year on year. If the Statement of Comprehensive Income is showing a surplus, it follows that Community Equity will increase.

The model allocates a level of short term debtors, depending on the level of revenue as well as an amount for Trade and Other Payables. This allows Council to manage its forward cash holdings. Any temporary surplus in cash holdings is managed in line with Council’s Investment Policy which minimises Council’s financial exposure.

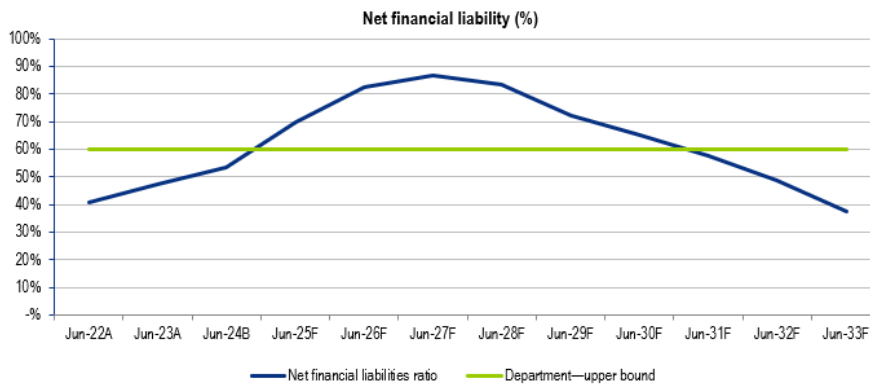
Any capital expenditure that is forecast, results in an improvement in Property, Plant and Equipment values and will then flow into annual depreciation. There is also an allowance for price increases in non-current asset valuations.

The provisions shown on Council’s Statement of Financial Position relate to: (1) employee leave entitlements; and (2) Council’s obligation for remediation of landfills and quarries. These represent Council’s obligation if Council had to “pay up” on the reporting date. It is, however, Council’s position that it plans for longevity and that the actual payment of employee leave

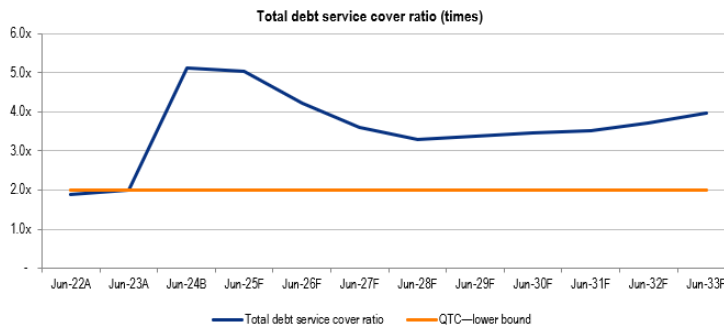


entitlements will happen with natural turnover. Similarly, the remediation obligations will occur when the need for remediation arises, not all in a single financial year.

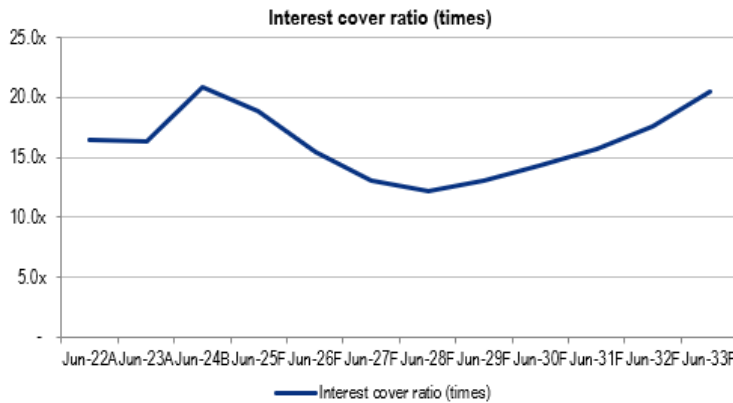
The Net Financial Liabilities Ratio is equal to total liabilities less current assets as a percentage of Operating Revenue and as a guide, this ratio should be less than or equal to 60%. In budget, Council has periods where the indicator is above the upper bound set by the Department of State Development, Infrastructure, Local Government and Planning. In recent years, the actual results have always been better than budget as a result of conservative budgeting and financial management.



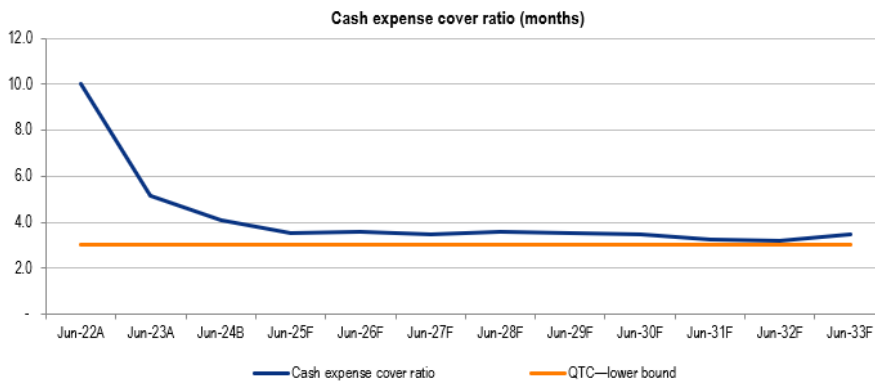
The Total Debt Service Cover Ratio shows interest expense and loan repayments as a percentage of Operating Result before Depreciation and Interest. Debt Service Cover is one of the Key Financial Ratios that monitors Council’s required loan repayments as a portion of Cash Flows. As the repayments increase, the ratio decreases. As a guide, the Debt Service Ratio should not be less than two times. The Queensland Treasury Corporation benchmark is two and Council’s forecast is within the appropriate range. Further commentary is provided in the section titled “Strategy for Debt”.



Council is meeting the benchmark for the 2023/2024 budget. This indicator should be read in conjunction with the Interest Coverage Ratio, which improves in the 2023/2024 budget, drops away but then improves again from 2028/2029. The Interest Coverage Ratio indicates the ability of Council to pay interest costs on loans from its operating revenues. Queensland Treasury Corporation has a target of four and Council is well above this ratio.



The Cash Expense Cover Ratio shows the number of months of operating expenditure (excluding depreciation and finance costs) covered by Council's cash holdings. Council's cash holdings run close to the benchmark due to limiting debt-financing wherever possible over the forecast term.

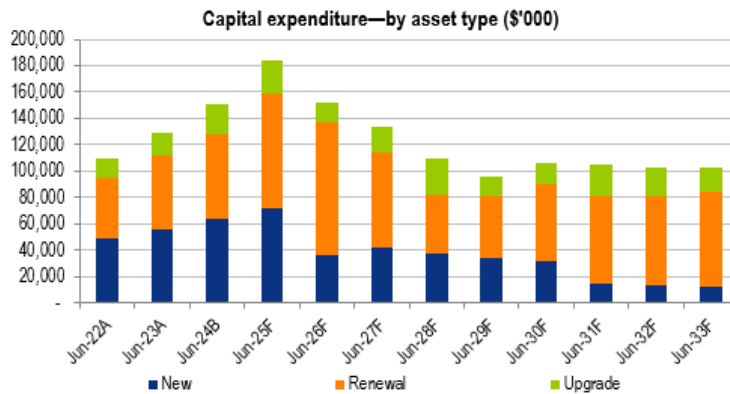


Asset Sustainability

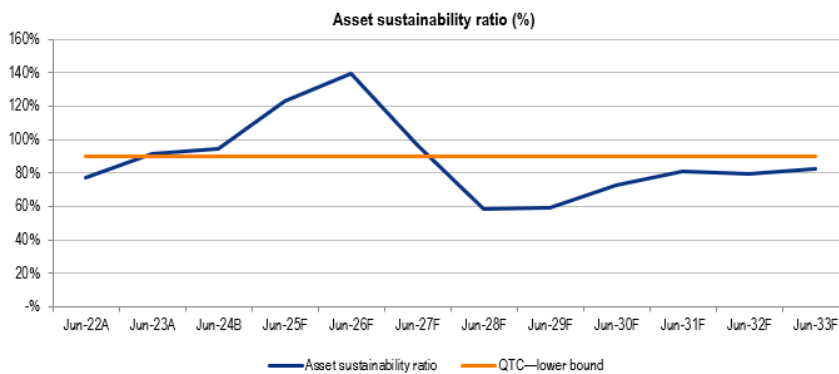
With over \$2.6 billion worth of assets deployed in the provision of services to our community, much of what Council does rests with the maintenance and replacement of these assets. Each year as part of the Annual Budget process, there are critical reviews of the highest needs across the asset classes. Renewals are not always the same amount each year depending on the asset renewal that is due.

Overall, Council is aiming to maintain the condition of its assets and ensure the risk of any asset in poor condition is managed adequately. Council has Asset Management Plans for infrastructure assets that provide more detail around the renewal requirements and condition of assets.

The following graph shows Council's Capital Expenditure broken up into new expenditure, renewal expenditure and upgrade expenditure.



The following graph shows Council's renewal expenditure compared to depreciation expense (a measure of the consumption or using up of assets). The Department of State Development, Infrastructure, Local Government and Planning sets a benchmark that renewal expenditure should meet 90% of depreciation expense. Council's average renewal expenditure across the forecast period meets the benchmark with an average of 90% over the 10 years, with overall spending on assets well above these levels.



2023/2024 Budget Impact on Longer Term Financial Forecast

Compared to the 2022/2023 Budget, the graphs and indicators shown in this document have not altered substantially, with marginal improvements in some areas and worsening outcomes in other areas.

Key Performance Indicators

With each budget and any budget amendment, the following Key Financial Ratios are reported. In summary of the information provided in the graphs above, an explanation of what is impacting on the indicators is provided also:



Ratio	Definition	Benchmark	2023/24 Draft Budget 2023/24 Year	2023/24 Draft Budget Forecast Period
Operating margin	Operating results / operating revenue	Between 0% and 10%	-0.6%	3.8% Average
<i>An small operating deficit is forecast for 2023/24 partly due to the advance payment of the Federal Assistance Grant for 2023/24 of approx. \$5.2M received in the 2022/23 financial year. Small but increasing operating surpluses are forecast for the remainder of the 10 year forecast period.</i>				
Own source operating revenue	(Net rates, levies and charges + total fees and charges) / total operating revenue	Greater than 60%	87.7%	89.9% Average
<i>Council continues to utilise rate revenue as its main source of income. As economic growth improves, Fees and Charges revenue is expected to increase with economic activity.</i>				
EBITDA interest cover	Operating results before interest and depreciation (EBITDA) / interest expense	Greater than 4 times	19.9 times	Average 15.2 times
<i>A strong result on this indicator.</i>				
Total debt service cover	(Net operating result + depreciation & amortisation + interest expense) / (interest expense + prior year current interest bearing liabilities)	Greater than 2 times	5.1 times	Average 3.9 times
See commentary provided under heading of 'Strategy for Debt'.				
Cash expense cover	Current year's cash and cash equivalents balance / (total recurrent expenses – depreciation and amortisation – finance costs charged by QTC – interest paid on overdraft) *12	Greater than 3 months	4.1 months	Average 3.5 months
<i>Council is planning to keep its cash holdings slightly above the required benchmark over the forecast period.</i>				
Current ratio	Current year's total current assets / current year's total current liabilities (Department of Local Government guidelines are between 1 and 4 times)	Greater than 1 times	1.2 times	Average 1.1 times
<i>This ratio is monitored and maintained above the target.</i>				
Capital expenditure ratio	Annual capital expenditure / annual depreciation	Greater than 1.1 times	2.2 times	Average 1.6 times
<i>A healthy position that is the result of an above average Capital program in most years of the forecast period.</i>				
Net Financial Assets/Liabilities ratio	(Total Liabilities - Current Assets) / Total Operating Revenue (%)	Less than 60%	53.5%	65.8% Average
<i>This ratio is above the benchmark threshold for the majority of the forecast period, however will be monitored and controlled. In the later years of the forecast period, the ratio improves significantly as loans are repaid and operating revenue increases.</i>				
Asset Sustainability Ratio	Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense (%)	Greater than 90%	94.7%	88.9% Average
<i>The average of this ratio over the ten year forecast period is close to the benchmark, demonstrating Council's commitment to the renewal of its assets to ensure the continuance of reliable service delivery.</i>				

Conclusion

This report has provided the major budget highlights as well as key financial information to support the Financial Statements being adopted and the background and results of the Long Term Financial Forecast.

The focus of the 2023/2024 budget is the continuation of essential regionally significant projects - projects that Council 'must do' to support future development and job creation, whilst balancing the pressures of cost of living in the community.

Council will continue its focus on gaining operational efficiencies, whilst delivering consistent levels of service, which is challenging in the current economic environment.

This budget continues to invest in our future and positions Council to positively support our region in the years to come.



ROCKHAMPTON REGIONAL COUNCIL 2023-2024 BUDGET

Statement of Income and Expenditure

	2022-2023 \$000	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000
Income				
Revenue				
Operating revenue				
Rates and utility charges excluding discounts and rebates	186,544	204,921	217,829	226,323
Less rebates and discounts	(16,963)	(18,150)	(19,294)	(20,046)
Net rates, levies and charges	169,581	186,771	198,535	206,277
Fees and charges	32,520	37,941	39,572	41,116
Rental income	3,405	3,659	3,790	3,904
Interest received	4,037	4,117	2,474	1,994
Sales revenue	6,113	6,357	6,567	6,758
Other income	6,389	5,584	5,783	5,977
Grants, subsidies, contributions and donations	18,671	11,738	8,453	8,737
Total operating revenue	240,716	256,167	265,174	274,762
Capital revenue				
Government subsidies and grants—capital	58,273	55,044	51,215	25,544
Contributions from developers	5,763	7,273	7,273	7,273
Grants, subsidies, contributions and donations	64,036	62,317	58,488	32,817
Total revenue	304,752	318,484	323,662	307,579
Capital income	-	-	-	-
Total income	304,752	318,484	323,662	307,579
Expenses				
Operating expenses				
Employee benefits	91,730	99,784	104,252	107,891
Materials and services	80,705	86,315	85,540	83,196
Finance costs	4,733	3,822	4,526	6,104
Depreciation and amortisation	63,354	67,172	70,134	72,766
Other expenses	525	546	570	593
Total operating expenses	241,047	257,639	265,022	270,551
Capital expenses	-	-	-	-
Total expenses	241,047	257,639	265,022	270,551
Net result	63,705	60,845	58,640	37,028
Operating result				
Operating revenue	240,716	256,167	265,174	274,762
Operating expenses	241,047	257,639	265,022	270,551
Operating result	(331)	(1,472)	152	4,211
Estimated costs of significant business activities (included in above figures)				
Significant business activities carried on using a full cost pricing basis				
Commercial business units:				
Fitzroy River Water	47,995	46,578	45,764	45,929
Rockhampton Airport	15,368	17,650	18,143	18,651
Waste and Recycling	18,838	21,251	22,111	22,918
Significant business activities	-	-	-	-



ROCKHAMPTON REGIONAL COUNCIL 2023-2024 BUDGET

Statement of Financial Position

	2022-2023	2023-2024	2024-2025	2025-2026
	\$000	\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	74,674	63,813	55,903	57,110
Trade and other receivables	18,664	20,471	21,416	22,269
Inventories	1,854	1,854	1,854	1,854
Other current assets	4,282	4,282	4,282	4,282
Non-current assets held for sale	-	-	-	-
Total current assets	99,474	90,420	83,455	85,514
Non-current assets				
Property, plant & equipment	2,838,413	3,008,565	3,198,022	3,353,772
Right of use assets	580	521	472	462
Other non-current assets	744	929	1,080	1,697
Total non-current assets	2,839,736	3,010,015	3,199,574	3,355,931
Total assets	2,939,209	3,100,435	3,283,029	3,441,445
Liabilities				
Current liabilities				
Trade and other payables	25,710	27,583	28,012	27,968
Unearned Revenue	2,308	2,134	1,832	-
Borrowings	10,043	10,620	13,821	17,577
Provisions	22,124	22,664	26,135	21,883
Other current liabilities	10,875	10,875	10,875	10,875
Total current liabilities	71,061	73,876	80,676	78,304
Non-current liabilities				
Borrowings	119,483	132,908	173,169	219,690
Provisions	19,079	18,298	14,046	14,046
Total non-current liabilities	142,973	153,483	187,661	234,182
Total liabilities	214,034	227,359	268,337	312,486
Net community assets	2,725,175	2,873,076	3,014,693	3,128,960
Community equity				
Asset revaluation surplus	1,092,570	1,179,625	1,262,602	1,339,841
Retained surplus	1,632,606	1,693,450	1,752,091	1,789,119
Total community equity	2,725,175	2,873,076	3,014,693	3,128,960



ROCKHAMPTON REGIONAL COUNCIL 2023-2024 BUDGET

Statement of Cash Flows

	2022-2023 \$000	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000
Cash flows from operating activities				
Receipts from customers	214,040	232,648	247,122	257,476
Payments to suppliers and employees	(165,827)	(185,111)	(190,313)	(192,116)
Interest received	4,037	4,117	2,474	1,994
Rental income	4,978	3,627	3,779	3,895
Non-capital grants and contributions	18,613	11,660	8,720	8,713
Borrowing costs	(4,322)	(3,483)	(4,145)	(5,713)
Payment of provision	(892)	(241)	(781)	(4,252)
Net cash inflow from operating activities	70,628	63,218	66,855	69,997
Cash flows from investing activities				
Payments for property, plant and equipment	(129,315)	(150,094)	(183,100)	(150,962)
Payments for intangible assets	(252)	(303)	(331)	(922)
Proceeds from sale of property, plant and equipment	-	-	6,715	-
Grants, subsidies, contributions and donations	33,426	62,317	58,488	32,817
Net cash inflow from investing activities	(96,142)	(88,080)	(118,228)	(119,067)
Cash flows from financing activities				
Proceeds from borrowings	-	24,000	54,000	64,000
Repayment of borrowings	(29,317)	(9,932)	(10,515)	(13,700)
Repayments made on finance leases	(66)	(67)	(23)	(23)
Net cash inflow from financing activities	(29,383)	14,001	43,463	50,277
Total cash flows				
Net increase in cash and cash equivalent held	(54,897)	(10,861)	(7,910)	1,207
Opening cash and cash equivalents	129,571	74,674	63,813	55,903
Closing cash and cash equivalents	74,674	63,813	55,903	57,110



ROCKHAMPTON REGIONAL COUNCIL 2023-2024 BUDGET

Statement of Changes in Equity

	2022-2023 \$000	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000
Asset revaluation surplus				
Opening balance		1,092,570	1,179,625	1,262,602
Increase in asset revaluation surplus		87,055	82,977	77,239
Closing balance	1,092,570	1,179,625	1,262,602	1,339,841
Retained surplus				
Opening balance		1,632,606	1,693,450	1,752,091
Net result		60,845	58,640	37,028
Closing balance	1,632,606	1,693,450	1,752,091	1,789,119
Total				
Opening balance		2,725,175	2,873,076	3,014,693
Net result		60,845	58,640	37,028
Increase in asset revaluation surplus		87,055	82,977	77,239
Closing balance	2,725,175	2,873,076	3,014,693	3,128,960



**LONG TERM FINANCIAL FORECAST
ROCKHAMPTON REGIONAL COUNCIL**

Statement of Income and Expenditure										
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2032-33
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Income										
Revenue										
Operating revenue										
Rates and utility charges excluding discounts and rebates	204,921	217,829	226,323	238,767	247,123	260,711	269,835	279,278	289,051	299,167
Less rebates and discounts	(18,150)	(19,294)	(20,046)	(21,149)	(21,889)	(23,093)	(23,901)	(24,738)	(25,604)	(26,500)
Net rates, levies and charges	186,771	198,535	206,277	217,618	225,234	237,618	245,933	254,540	263,447	272,667
Fees and charges	37,941	39,572	41,116	42,555	44,044	45,586	47,181	48,833	50,542	52,311
Rental income	3,659	3,790	3,904	4,002	4,102	4,204	4,309	4,417	4,528	4,641
Interest received	4,117	2,474	1,994	2,465	2,872	3,348	3,348	3,438	3,516	3,696
Sales revenue	6,357	6,567	6,758	6,927	7,100	7,277	7,459	7,646	7,837	8,033
Other income	5,584	5,783	5,977	6,126	6,280	6,437	6,598	6,762	6,932	7,105
Grants, subsidies, contributions and donations	11,738	8,453	8,737	9,000	9,270	9,548	9,836	10,132	10,439	10,754
Total operating revenue	256,167	265,174	274,762	288,692	298,901	314,018	324,665	335,769	347,240	359,207
Capital revenue										
Government subsidies and grants—capital	55,044	51,215	25,544	19,996	16,892	17,069	14,950	13,457	12,109	12,383
Contributions from developers	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273
Grants, subsidies, contributions and donations	62,317	58,488	32,817	27,269	24,165	24,343	22,223	20,730	19,382	19,657
Total revenue	318,484	323,662	307,579	315,961	323,066	338,361	346,888	356,499	366,622	378,863
Capital income										
-	-	-	-	-	-	-	-	-	-	-
Total income	318,484	323,662	307,579	315,961	323,066	338,361	346,888	356,499	366,622	378,863
Expenses										
Operating expenses										
Employee benefits	99,784	104,252	107,891	111,118	114,442	117,865	121,391	125,022	128,762	132,614
Materials and services	86,315	85,540	83,196	86,033	89,588	91,488	94,713	98,052	102,221	105,086
Finance costs	3,822	4,526	6,104	7,865	8,775	8,990	8,448	7,998	7,373	6,607
Depreciation and amortisation	67,172	70,134	72,766	74,915	76,878	79,136	81,298	83,154	85,527	87,176
Other expenses	546	570	593	613	635	657	681	705	729	755
Total operating expenses	257,639	265,022	270,551	280,544	290,317	298,137	306,531	314,930	324,612	332,239
Capital expenses										
-	-	-	-	-	-	-	-	-	-	-
Total expenses	257,639	265,022	270,551	280,544	290,317	298,137	306,531	314,930	324,612	332,239
Net result	60,845	58,640	37,028	35,417	32,749	40,224	40,357	41,568	42,010	46,625
Operating result										
Operating revenue	256,167	265,174	274,762	288,692	298,901	314,018	324,665	335,769	347,240	359,207
Operating expenses	257,639	265,022	270,551	280,544	290,317	298,137	306,531	314,930	324,612	332,239
Operating result	(1,472)	152	4,211	8,148	8,584	15,881	18,134	20,838	22,628	26,968



Statement of Financial Position

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2031-32
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Assets										
Current assets										
Cash and cash equivalents	63,813	55,903	57,110	57,761	61,006	62,198	62,555	60,729	61,358	68,799
Trade and other receivables	20,471	21,416	22,269	23,526	24,265	25,535	26,410	27,315	28,174	29,220
Inventories	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854
Other current assets	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282	4,282
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	2,164
Total current assets	90,420	83,455	85,514	87,423	91,406	93,869	95,100	94,180	95,668	106,318
Non-current assets										
Property, plant & equipment	3,008,565	3,198,022	3,353,772	3,495,036	3,614,512	3,723,173	3,843,553	3,965,414	4,086,792	4,207,666
Right of use assets	521	472	462	437	419	400	381	361	340	318
Other non-current assets	929	1,080	1,697	1,593	1,447	1,011	871	793	808	879
Total non-current assets	3,010,015	3,199,574	3,355,931	3,497,067	3,616,379	3,724,584	3,844,805	3,966,568	4,087,941	4,208,863
Total assets	3,100,435	3,283,029	3,441,445	3,584,489	3,707,785	3,818,453	3,939,905	4,060,748	4,183,609	4,315,182
Liabilities										
Current liabilities										
Trade and other payables	27,583	28,012	27,968	28,871	29,842	30,669	31,681	32,726	33,849	34,921
Unearned Revenue	2,134	1,832	-	-	-	-	-	-	-	-
Borrowings	10,620	13,821	17,577	20,181	22,118	22,939	24,087	23,895	24,077	24,838
Provisions	22,664	26,135	21,883	24,953	25,030	21,883	21,883	21,883	21,917	21,883
Other current liabilities	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875	10,875
Total current liabilities	73,876	80,676	78,304	84,881	87,865	86,367	88,527	89,380	90,719	92,518
Non-current liabilities										
Borrowings	132,908	173,169	219,690	241,573	245,495	226,562	210,487	189,597	165,520	140,683
Provisions	18,298	14,046	14,046	10,976	7,830	7,830	7,830	7,830	7,796	7,796
Total non-current liabilities	151,206	187,215	233,736	252,549	253,325	234,392	218,317	197,427	173,316	148,479
Total liabilities	225,082	267,891	312,040	337,430	341,190	320,759	306,844	286,807	264,035	241,000
Net community assets	2,875,353	3,015,138	3,129,405	3,247,059	3,366,595	3,497,694	3,633,061	3,773,941	3,919,574	4,074,182
Community equity										
Asset revaluation surplus	1,179,625	1,262,602	1,339,841	1,422,077	1,508,864	1,599,739	1,694,749	1,794,061	1,897,683	2,005,670
Retained surplus	1,693,450	1,752,091	1,789,119	1,824,536	1,857,285	1,897,509	1,937,867	1,979,435	2,021,445	2,068,069
Total community equity	2,873,075	3,014,693	3,128,960	3,246,613	3,366,149	3,497,248	3,632,616	3,773,496	3,919,128	4,073,739

Statement of Cash Flows										
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2031-32
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cash flows from operating activities										
Receipts from customers	232,648	247,122	257,476	271,999	281,946	295,682	306,329	316,909	327,929	339,108
Payments to suppliers and employees	(185,111)	(190,313)	(192,116)	(197,262)	(204,106)	(209,605)	(216,206)	(223,177)	(231,043)	(237,849)
Interest received	4,117	2,474	1,994	2,465	2,872	3,348	3,348	3,438	3,516	3,696
Rental income	3,627	3,779	3,895	3,994	4,094	4,195	4,301	4,408	4,520	4,630
Non-capital grants and contributions	11,660	8,720	8,713	8,978	9,250	9,523	9,812	10,108	10,416	10,726
Borrowing costs	(3,483)	(4,145)	(5,713)	(7,463)	(8,363)	(8,568)	(8,015)	(7,554)	(6,919)	(6,142)
Payment of provision	(241)	(781)	(4,252)	-	(3,070)	(3,147)	-	-	-	(34)
Net cash inflow from operating activities	63,218	66,855	69,997	82,710	82,623	91,429	99,569	104,132	108,419	114,136
Cash flows from investing activities										
Payments for property, plant and equipment	(150,094)	(183,100)	(150,962)	(133,489)	(109,052)	(96,395)	(106,160)	(105,250)	(102,913)	(101,905)
Payments for intangible assets	(303)	(331)	(922)	(326)	(351)	(73)	(349)	(356)	(364)	(371)
Proceeds from sale of property, plant and equipment	-	6,715	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	62,317	58,488	32,817	27,269	24,165	24,343	22,223	20,730	19,382	19,657
Net cash inflow from investing activities	(88,080)	(118,228)	(119,067)	(106,545)	(85,237)	(72,125)	(84,285)	(84,876)	(83,895)	(82,619)
Cash flows from financing activities										
Proceeds from borrowings	24,000	54,000	64,000	42,000	26,000	4,000	8,000	3,000	-	-
Repayment of borrowings	(9,932)	(10,515)	(13,700)	(17,489)	(20,117)	(22,087)	(22,901)	(24,057)	(23,869)	(24,050)
Repayments made on finance leases	(67)	(23)	(23)	(24)	(24)	(25)	(25)	(26)	(26)	(26)
Net cash inflow from financing activities	14,001	43,463	50,277	24,487	5,859	(18,112)	(14,927)	(21,083)	(23,895)	(24,076)
Total cash flows										
Net increase in cash and cash equivalent held	(10,861)	(7,910)	1,207	652	3,245	1,192	357	(1,826)	629	7,440
Opening cash and cash equivalents	74,674	63,813	55,903	57,110	57,761	61,006	62,198	62,555	60,729	61,358
Closing cash and cash equivalents	63,813	55,903	57,110	57,761	61,006	62,198	62,555	60,729	61,358	68,799



Statement of Changes in Equity

	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000	2026-2027 \$000	2027-2028 \$000	2028-2029 \$000	2029-2030 \$000	2030-31 \$000	2031-32 \$000	2031-32 \$000
Asset revaluation surplus										
Opening balance	1,092,570	1,179,625	1,262,602	1,339,841	1,422,077	1,508,864	1,599,739	1,694,749	1,794,061	1,897,683
Increase in asset revaluation surplus	87,055	82,977	77,239	82,236	86,787	90,874	95,010	99,312	103,622	107,987
Closing balance	1,179,625	1,262,602	1,339,841	1,422,077	1,508,864	1,599,739	1,694,749	1,794,061	1,897,683	2,005,670
Retained surplus										
Opening balance	1,632,606	1,693,450	1,752,091	1,789,119	1,824,536	1,857,285	1,897,509	1,937,867	1,979,435	2,021,445
Net result	60,845	58,640	37,028	35,417	32,749	40,224	40,357	41,568	42,010	46,625
Closing balance	1,693,450	1,752,091	1,789,119	1,824,536	1,857,285	1,897,509	1,937,867	1,979,435	2,021,445	2,068,069
Total										
Opening balance	2,725,175	2,873,076	3,014,693	3,128,960	3,246,613	3,366,149	3,497,248	3,632,615	3,773,496	3,919,128
Net result	60,845	58,640	37,028	35,417	32,749	40,224	40,357	41,568	42,010	46,625
Increase in asset revaluation surplus	87,055	82,977	77,239	82,236	86,787	90,874	95,010	99,312	103,622	107,987
Closing balance	2,873,076	3,014,693	3,128,960	3,246,613	3,366,149	3,497,248	3,632,615	3,773,496	3,919,128	4,073,739

Measures of Financial Sustainability & Required Disclosure

Reported Change in Rates And Utility Charges				
	30/06/2023	30/06/2024	\$ Increase	% Increase*
Budgeted Gross Rate Revenue	\$191,044,121	\$204,921,460	\$13,877,339	7.3%

* The increase in budgeted gross rate revenue from 2022/23 to 2023/24 is inclusive of growth in rateable assessments and / or utility connections. Rates and Utility Charges per rateable assessment for 2023/24 have increased by an average of 6.74% from 2022/23.

	Forecast						
	30/06/2024	30/06/2025	30/06/2026	30/06/2027	30/06/2028	30/06/2029	30/06/2030
1 Operating Surplus Ratio - Target Benchmark between 0% and 10%							
(Net Operating Surplus / Total Operating Revenue) (%)	(0.6)%	0.1%	1.5%	2.8%	2.9%	5.1%	5.6%
2 Net Financial Asset / Liability Ratio - Target Benchmark not greater than 60%							
((Total Liabilities - Current Assets) / Total Operating Revenue) (%)	53.5%	69.7%	82.6%	86.8%	83.7%	72.4%	65.4%
3 Asset Sustainability Ratio - Target Benchmark greater than 90%							
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense) (%)	94.7%	123.3%	139.5%	97.1%	58.6%	59.5%	72.6%

REVENUE POLICY 2023-2024

STATUTORY POLICY



1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2023 to 30 June 2024.

2 Purpose

In accordance with the *Local Government Regulation 2012*, section 193, this policy identifies the principles Council intends to apply for:

- (a) Levying of rates and charges;
- (b) Granting concessions for rates and charges;
- (c) Recovery of overdue rates and charges; and
- (d) Cost-recovery methods.

This policy also addresses:

- (a) The purpose for concessions: and
- (b) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Planning Act 2016

Debt Recovery Policy

Development Incentives Policy – 1 January 2021 to 31 December 2021

Development Incentives Policy - 15 May 2018 to 31 December 2020

Development Incentives Policy – 1 August 2017 to 14 May 2018

Development Incentives Policy – 1 December 2013 to 31 July 2017

Fees and Charges Schedule

Infrastructure Charges Collection Policy

Rates Concession Policy

Rates Relief (Hardship) Policy

Reconfiguration of a Lot Incentives Policy

Revenue Statement

Rockhampton Region Planning Scheme

4 Definitions

Page 26 of 73

To assist in interpretation, the following definitions apply:

Act	<i>Local Government Act 2009</i>
CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Rockhampton Regional Council
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.
Regulation	<i>Local Government Regulation 2012</i>

5 Policy Statement

5.1 Background

When determining principles to be applied for the levying of rates and charges, Council must act consistently with the local government principles, namely:

- (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, local government employees and councillor advisors.

5.2 Principles Applied in Levying Rates and Charges

5.2.1 Making Rates and Charges

It is Council's policy to identify certain services where the consumer of the services is expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service includes the cost of acquiring the commodity or service, the cost of providing the infrastructure or the cost to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of the land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- (a) Council's legislative obligations;
- (b) The needs and expectations of the general community;
- (c) The cost of maintaining existing facilities and necessary service;
- (d) The need of additional facilities and services; and
- (e) Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Council also has regard to the principles of:

- (a) Transparency of process;
- (b) Simplicity and efficient administration; and
- (c) Flexibility to take account of changes in the local economy.

5.2.2 Levying Rates and Charges

In levying rates and charges, Council applies the following principles:

- (a) Making clear what is Council's and each ratepayers responsibility in relation to the rating system;
- (b) Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible; and
- (c) Timing the levy of rates notices to take into account the financial cycle to which ratepayers are accustomed or may adapt to.

5.3 Principles Applied in Granting Concession for Rates and Charges

In considering the application of concessions, Council is guided by the principles of:

- (a) Reducing the financial burden of rates and charges payable by pensioners;
- (b) Equity by providing the same treatment for ratepayers with similar circumstances;
- (c) Transparency by making clear the requirements necessary to receive concessions; and
- (d) Support eligible not-for-profit or charitable community organisations whose objectives do not include the making of a profit and who provide services to their membership and the community.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, Council may consider avenues to assist with the payment of the liability.

Certain activities benefit the community and the cost of meeting their obligations may impact on the provision of these activities. Council should assist in such circumstances.

The purpose for the concessions is to provide support to identified classes of ratepayers in meeting their obligations under Council's rating regime within the available provisions of the Act and the Regulation.

5.4 Principles Applied to the Recovery of Overdue Rates and Charges

Under the provisions of Chapter 4 Part 12 of the Regulation, Council exercises its rates and charges recovery powers in order to reduce the overall rate burden on ratepayers by:

- (a) Transparency in making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- (b) Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective; and
- (c) Equity, by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;

Council requires payment of rates and charges within a specified period and pursues the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.

When pursuing the collection of overdue rates and charges Council gives due concern for any financial hardship faced by ratepayers.

Council's Debt Recovery Policy and Rates Relief (Hardship) Policy provide guidance in the collection of overdue rates and charges.

5.5 Payments in Advance

Council accepts payments in advance by lump sum or by instalment. Interest is not payable on any

Page 28 of 73

credit balance.

5.6 Cost-Recovery Fees and Other Fees

Council makes cost recovery fees and other fees and charges. Generally, Council sets these fees and charges at a level which reflects the underlying costs and charges, including allocated overheads and administration costs.

For cost recovery fees, the expected revenue from fees and other sources for each cost recovery scheme will not exceed the costs of the scheme.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees reflect the full cost including costs which a private sector competitor would face but which Council, because it is a public-sector entity, does not incur.

Council may apply community service obligations to its business activities and exclude the cost of those obligations in fixing prices for the activity. Council each year adopts a Code of Competitive Conduct Statement which provides the framework for identification of community service obligations enforced on its identified business units.

5.7 Physical and Social Infrastructure Costs for New Development

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in Rockhampton Region Planning Scheme.

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*. These schemes are 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 Region, it may be necessary to bring forward physical and social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs to ensure the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

5.7.1 Development Incentives Policies

Council has adopted development incentives policies to stimulate the economic growth of the Region. The development incentives policies can be found on Council's website. The focus of the policies are to provide relief of fees and charges to those applications which:

- (a) Create new jobs and investment;
- (b) Value-add through enhanced service delivery or supply chains;
- (c) Generate growth within identified strategic sectors; and
- (d) Diversify and make the local economy more sustainable.

5.8 Delegation of Authority

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

Authority for the day to day management of the Revenue Policy is the responsibility of the Deputy Chief Executive Officer/General Manager Corporate Services and/or the Chief Financial Officer.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – reviewed each financial year at the beginning of the annual budget process;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



REVENUE STATEMENT 2023/2024



SCOPE

The Revenue Statement is produced in accordance with the Legislative requirements:

- Section 104(5)(a)(iv) of the *Local Government Act 2009*, the system of financial management established by a local government must include and budget including a Revenue Statement;
- Section 169(2)(b) of the *Local Government Regulation 2012*, a local government's budget for each financial year must include a Revenue Statement; and

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

OVERVIEW

The purpose of this revenue statement is to:

- provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget, and
- comply in all respects with legislative requirements.

REFERENCE

- *Local Government Act 2009*
- *Local Government Regulation 2012*

APPLICABILITY

This revenue statement applies to the financial year from 1 July 2023 to 30 June 2024. It is approved in conjunction with the Budget as presented to Council on 4 July 2023.

It is not intended that this revenue statement reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

GUIDELINE

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the following explanation of revenue raising measures adopted in the 2023/2024 Budget are provided.

1. RATES AND CHARGES (LGA s94)

For the financial year beginning 1 July 2023, Rockhampton Regional Council will make and levy rates and charges. Rates and Charges will include:

- A. Differential General Rates,
- B. Special Rates and Charges,

C. Separate Charges, and

D. Utility Charges for Water, Sewerage and Waste Management.

The Statement deals with the principles used by Council in fixing rates and charges and if applicable, how the Council will apply user pays principles to utility and general charges.

2. GENERAL RATES

Council accepts that the basis for levying general rates in Queensland is land valuations. Ideally, the general rate would be determined by dividing the total income needed from general rates by the rateable valuation of lands. However there is considerable diversity in the Region 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 burden equitably among broad classes of ratepayer. This does not mean the general rate is levied on a "user pays system". Instead, Council has designed the general rating system taking into account the following factors:

- the relative rateable value of lands and the general rates that would be payable if only one general rate were levied;
- the use of the land as it relates to actual and potential demand for Council services;
- location of the land as it relates to actual and potential demand for Council services; and
- the impact of rateable valuations on the level of general rates to be paid. Council is of the opinion that a common rating policy and structure should be embraced for the whole Region.

3. GENERAL RATES – CATEGORIES AND DESCRIPTIONS (LGR Chapter 4, Part 5 Division 1)

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, rural, urban, productive and residential uses, do not reflect the intensity of land use nor the actual or potential demands on Council services and facilities.
- Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome.

The Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into thirty (30) categories and sub categories specified hereunder in the schedule.

GENERAL RATING CATEGORIES 2023-2024

No.	Category	Description	Identifiers (Land Use Codes)
1	Commercial	Land used, or intended to be used, in whole or in part, for commercial/service purposes, other than land included in categories 2.1 2.2, 2.3. Including a lot in a community title scheme or building unit	01, 04, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26A, 27, 28, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49,
2.1	Major shopping centres with a floor area 0 – 10,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.2	Major shopping centres with a floor area 10,001 - 50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m ² and 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
2.3	Major shopping centres with a floor area >50,000m ²	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m ² and a value greater than or equal to \$2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>\$2,100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for light/low impact industrial purposes, other than land included in categories 3.2 & 3.3. Including a lot in a community title scheme or building unit	01, 30B, 33, 34, 36
3.2	General Industry	Land used, or intended to be used, in whole or in part, for general industrial purposes, other than land included in categories 3.1 and 3.3. Including a lot in a community title scheme or building unit	29A, 35

3.3	High Impact and/ or noxious industry	<p>Land used, or intended to be used, in whole or in part for high impact and /or noxious industrial purposes for example:</p> <p>(a) a fuel dump;</p> <p>(b) fuel storage;</p> <p>(c) an oil refinery;</p> <p>(d) heavy industry;</p> <p>(e) special industry</p> <p>(f) concrete batching and or manufacturing of large form concrete products</p> <p>(g) noxious industry which emanates excessive noise, odour or dust, including an abattoir.</p> <p>other than land included in categories 3.1 and 3.2.</p>	26B, 31, 37
4.1	Power Generation Coal	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a facility by the means of a coal fired power station</p> <p>(excluding transformers/substations).</p>	90
4.2	Power Generation Solar Farm	<p>Land used, or intended to be used, in whole or in part, for or ancillary to the generation of electricity from a large scale solar farm facility.</p> <p>(excluding transformers/substations).</p>	90
4.3	Power Generation Wind Farm	<p>Land used, or intended to be used, in whole or part to produce electricity by the means of one or a cluster of wind turbines for which the purpose is to drive electrical generators for the generation of electricity.</p> <p>(excluding transformers/substations).</p>	90

4.4	Power Generation Battery Storage	Land used, or intended to be used, in whole or part for or/ancillary to the generation and/or storage of electricity via a large scale battery. (excluding transformers/substations).	90
5.1	Extractive Industries - Quarry	Land used, or intended to be used, in whole or in part, for extractive industry purposes other than category 5.2, 5.3 & 5.4.	40A
5.2	Extractive Industries - Salt Manufacturing	Land used, or intended to be used, in whole or in part and incidental to the making and extraction of salt.	40D
5.3	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation less than \$80,001	40B
5.4	Extractive Industries - Mining	Land used, or intended to be used, in whole or in part, for the purpose of and incidental to a gold or other metal mining operation or any purpose associated with an integrated mining operation. With a valuation greater than \$80,000	40C
6.1	Agriculture, farming and other rural	Land used, or intended to be used, for non-residential rural, agricultural or farming purposes.	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 94, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category)
6.2	Agriculture -Intensive	Land used for intensive agricultural purposes or associated activities.	62 & 63

8.1	Residential Other	Land with a value of less than \$105,001 used, or intended to be used, for:- (a) residential purposes that is not the owner's principal place of residence (NPPR); <u>or</u> (b) two or more self-contained	02, 03, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for:- (a) residential purposes, that is not the owner's principal place of residence (NPPR); <u>or</u> (b) two or more self-contained dwellings (including flats)	02, 03, 05, 08 & 09
9	Residential 1	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of less than \$105,001.	01, 02, 04, 05, 06 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$105,001 and \$170,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).

11	Residential 3	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value of between \$170,001 and \$250,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value between \$250,001 and \$500,000	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners with a value more than \$500,000.	01, 02, 04, 05, 06 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).
21	Strata (residential)	Land, which is a lot in a community title scheme or residential group title, used as the owner's principal place of residence (PPR).	08 and 09 (excl. lands in any other category).
24	Vacant urban/rural land >\$430,000	Vacant land intended for use for development purposes with a value of more than \$430,000.	01 and 04 with a rateable valuation >\$430,000

25	Developer concession	Land, which qualifies for a discounted valuation pursuant to section 50 of the <i>Land Valuation Act</i> .	72
26	Special uses	Land, used, or intended to be used, for non-commercial purposes such as social and community welfare, defence or education purposes or land not covered by any other land use code.	00, 21, 50, 51, 52, 55, 56, 57, 58, 92, 96, 97A, 97B, 99
27.1	Other \$0 - \$60,000	Land, with a value of \$60,000 or less, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation <\$60,001
27.2	Other - >\$60,000	Land, with a value of more than \$60,000, which is not otherwise categorized.	01, 04, 91, 95, with a rateable valuation >\$60,000

Land Use Codes

The land use codes referred to in column 4 above and the definitions of these land use codes, are prepared and adopted by the Rockhampton Regional Council for use in conjunction with the differential rating categorisation, description and identification table appearing above. A full list of the land use codes and their definitions are attached to Council's 2023/24 Revenue Statement – see appendix 1.

If a property has been identified to have more than one land use code, Council will apply the highest applicable rating category.

Council may utilize town planning scheme to assist in the identification of rating categories as required especially in relation to low, general and high impact industry.

Identification of Land

The Council delegates to the Chief Executive Officer (CEO), pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power to identify the rating category to which each parcel of rateable land belongs.

In undertaking this task the CEO will be guided by the descriptions of each category. The terms 'LV', 'Land Valuation', 'SV' and 'Site Valuation' refer to the Land Valuation and Site Valuation assigned by the Queensland Department of Resources for the applicable year of valuation.

Objecting to Differential General Rate Category

In accordance with Chapter 4, Part 5, Division 4 of the Regulation the owners of rateable land will be informed that they have the right of objection to the rate category their land is included in. Pursuant to section 90 of the Regulation objections must be in writing and received within thirty (30) days of rate notices being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category.

Definitions for words used in this document:**Principal Place of Residence (PPR)**

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's Principal Place of Residence (PPR).

The term "principal place of residence" is a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title, not a flat) at which one owner of the land must reside permanently for a minimum of 6 months of the year.

In establishing principal place of residence Council will consider as evidence, but not be limited to, the owner's declared address for Queensland driver's licence, or any other form of evidence deemed acceptable to Council.

Intended Use

Reference to the intended use (or use intended) for rateable land is a reference to land that is capable of being used for this use.

Capable of Use/Capable of being Used

Reference to capable of use (or capable of being used) includes having obtained approval from Council for this use by way of:

- (a) a development application
- (b) a building works application
- (c) a licence or application under a Local Law by Council for this use.

Mining

Land that was used, is used, or intended to be used:

- as a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- in conjunction with other land as part of an integrated mining operation.

For the purposes of the definition of mining, 'integrated mining operation' means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

Solar Farm

Land which is used for:

- (a) converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and
- (b) connected to the mains power grid, and
- (c) including any purpose ancillary to or associated with (a) or (b).

Wind Farm

Land used in whole or in part to produce electricity by means of one (1) or a cluster of wind turbines that drive electrical generators.

Power Generation Battery Storage

Land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power.

Minimum General Rate

The minimum general rate is set for each differential rating category to ensure an appropriate contribution from all property owners, irrespective of the valuation of a property.

General Rates and Minimum General Rates

For the 2023/2024 financial year differential general rates and minimum general rates will be levied pursuant to section 94 of the *Local Government Act 2009*, on the differential general rate categories as follows-

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate (\$)
1	Commercial	2.7084	1,818
2.1	Major shopping centres with a floor area 0 – 10,000 sqm	3.0296	24,981
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.5945	285,279
2.3	Major shopping centres with a floor area >50,000 sqm	8.7741	2,155,494
3.1	Light/Low Impact Industry	2.7498	1,818
3.2	General Industry	3.0125	2,450
3.3	High Impact and/ or noxious industry	4.2529	3,792
4.1	Power Generation Coal	11.0052	37,379
4.2	Power Generation Solar Farm	8.5135	26,684
4.3	Power Generation Wind Farm	8.5135	26,684
4.4	Power Generation Battery Storage	8.5135	26,684
5.1	Extractive Industries - Quarry	7.9328	3,095
5.2	Extractive Industries - Salt Manufacturing	7.8194	5,080
5.3	Extractive Industries – Mining, \$0 - \$80,000	7.9328	3,095

5.4	Extractive Industries – Mining, >\$80,000	10.4654	34,839
6.1	Agriculture, farming and other rural	0.8884	1,689
6.2	Agriculture - Intensive	1.5810	14,706
8.1	Residential Other, \$ 0 - \$105,000	1.6575	1,188
8.2	Residential Other, >\$105,000	1.5137	1,741
9	Residential 1, \$ 0 - \$105,000	1.4308	907
10	Residential 2, \$105,001 - \$170,000	1.2763	1,503
11	Residential 3, \$170,001 - \$250,000	1.2248	2,170
12	Residential 4, \$250,001 - \$500,000	1.1506	3,062
13	Residential 5, > \$500,000	1.0358	5,753
21	Strata (residential)	1.7029	907
24	Vacant urban/rural land >\$430,000	2.5662	1,792
25	Developer concession	1.6343	0
26	Special uses	1.8230	2,912
27.1	Other \$0 - \$60,000	2.2314	772
27.2	Other >\$60,001	3.1694	1,792

4. LIMITATION ON RATE INCREASE – LGR Chapter 4, Part 9, Division 3

For the 2023/2024 financial year Council will not be resolving to limit any increases in rates and charges.

5. SPECIAL RATES/CHARGES (LGA s94)

Rural Fire Services Levies

Council will, pursuant to section 128A of the *Fire and Emergency Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural fire fighting services to certain parts of the Region. The charges shall be levied on all land which specifically benefits from the provision of rural fire-fighting services.

For 2023/2024, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2023/2024	Rural Fire Brigade	Levy 2023/2024
Alton Downs	\$50.00	Garnant	-
Archer Ulam	-	Gogango	\$5.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$50.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$50.00	Stanwell	-
Dalma	\$10.00	South Ulam	-
Faraday	-	Westwood	\$50.00

The rateable land to which each of the special charges will apply is land within the areas separately described on a map titled "ROCKHAMPTON REGIONAL COUNCIL - RURAL FIRE BRIGADES BOUNDARIES". A copy of the Map is attached at Schedule 1.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to these charges.

Overall Plan

The Overall Plan for each of the special charges is as follows:-

1. The service, facility or activity for which each special charge is levied is to fund the provision of fire prevention and firefighting services, equipment and activities by the rural fire brigades identified in the special charge table in the defined benefit areas.
2. The time for implementing the overall plan is one (1) year ending 30 June 2024. However, provision of fire-fighting services is an ongoing activity, and further special charges are expected to be made in future years.
3. The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2024.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2023/2024) is approximately \$89,395.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

The owner of the land to be levied with the special charge has specifically benefited, or will specifically benefit, from the implementation of the overall plan, comprising fire-fighting services, because rural fire brigades are charged with fire-fighting and fire prevention under the *Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* 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.

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 Rockhampton Regional Council area.

The amount of the Road Network Separate Charge will be \$460.00 per annum per rateable assessment throughout the region.

Natural Environment Separate Charge

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

Council will make and levy the charge equally on all rateable land within the Rockhampton Regional Council area.

The amount of the Natural Environment Separate Charge will be \$55.00 per annum per rateable assessment throughout the region.

The discount for the prompt payment of rates and charges, granted in accordance with section 130 of the *Local Government Regulation 2012*, will not apply to the Natural Environment Separate Charge.

7. STATE EMERGENCY MANAGEMENT LEVY

State Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect an emergency management levy on all prescribed properties on behalf of the Queensland Fire and Emergency Services.

The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by section 6 of the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

8. UTILITY CHARGES (LGA s94)

Council will make and levy utility service charges, pursuant to section 94 of the *Local Government Act 2009*, for the financial year beginning 1 July 2023 on the basis of an equitable distribution of the burden on those who utilise, or stand to benefit from, the provision of the utility services.

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.

Subject to any express provision to the contrary Council will charge all land connected to its water supply, or capable of connection to the supply, a two-part tariff for the period 1 July 2023 to 30 June 2024, comprising:-

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

There are three (3) water supply areas: Gracemere, Mount Morgan and Rockhampton.

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

- (a) The access charge for an individual residential community title 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.
- (b) The access charge for premises that contain residential flats will be the sum payable for a 20mm water meter connection multiplied by the number of flats upon the premises, regardless of the true size of the connection to the premises.
- (c) To prevent doubt, a management lot in a staged residential community titles scheme is not a residential community title lot.
- (d) The access charge for an individual commercial community title lot will be:
 - i. 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.
 - ii. 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.

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

- (a) Where water is supplied to premises that comprise a residential flats development, the consumption volume allowed in each tier will be multiplied by the number of flats upon the premises.
- (b) Where water is supplied to a lot which forms part of a community titles scheme, and the supply to each individual lot and the common property is not separately metered, Council will levy the consumption charges for the water supplied to the premises (the scheme) in a manner permitted by section 196 of the *Body Corporate and Community Management Act 1997*, namely:
 - i. 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
 - ii. 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

- iii. 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 a lot or common property which forms part of a community titles scheme where the supply to each individual lot and the common property is separately metered to the common property of a community titles scheme, Council will levy each lot for its metered consumption and the body corporate for the water supplied to the common property.
 - (d) Where more than one 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 two-part tariff for each dwelling house as if each were located upon a different, individually-valued parcel.
 - (e) Where a dwelling house is situated partly upon one parcel of land and partly upon another, Council will charge a single two-part tariff for supply to the building, and will levy the tariff against the parcel upon which the dominant portion of the house 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:
 - i. Council will charge a separate two-part tariff for the service, in addition to the tariff/s it charges for any other water service connection/s to the land.
 - ii. The access charge for the service will be determined upon the basis that the service connects to a 20mm water meter.
 - iii. Standard consumption charges will apply unless Council resolves to discount the charge pursuant to this resolution.
 - iv. The consumption charge will be, for a quarter for which the Queensland Fire and Emergency 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.
 - v. If the Queensland Fire and Emergency 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.
 - vi. To prevent doubt, Council may determine that a 100% discount is or was appropriate.

- (g) For non-licensed premises (i.e. premises without a commercial liquor license) occupied or used by eligible Not-for-Profit or Charitable Community Organisations, Council will provide a concession in accordance with its Rates Concession Policy for access to Council's water supply, and water consumed from that supply will be charged at residential rates, excluding rural fire brigades.
- (h) 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.
- (i) 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.
- (j) 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.
- (k) For the purposes of making and levying water charges the following definitions apply:-
- i. A not-for-profit community or charitable organisations, that Council accepts or approves by resolution as a body that is eligible to receive a concession under the Rates Concession Policy..
 - ii. A community title lot is a lot in a community titles scheme.
 - iii. 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*).
 - iv. 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.
 - v. A designated fire service is a water supply service to premises, specifically dedicated for use in fighting fires.
 - vi. A flat is a self-contained residential unit or module that is not a community title lot; but (to prevent doubt) the expression does not include a bedroom in a boarding house.

Gracemere Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Gracemere Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 551.00
25mm	\$ 820.00
32mm	\$ 1,343.00
40mm	\$ 2,097.00
50mm	\$ 3,276.00
Special 60mm	\$ 4,781.00
65mm	\$ 5,537.00
75mm	\$ 7,370.00
80mm	\$ 8,386.00
100mm	\$ 12,994.00
150mm	\$ 29,478.00
200mm	\$ 52,409.00
Vacant Land	\$ 551.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Gracemere Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Gracemere Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Gracemere Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

Mt Morgan Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Mount Morgan Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 568.00
25mm	\$ 845.00
32mm	\$ 1,385.00
40mm	\$ 2,161.00
50mm	\$ 3,375.00
65mm	\$ 5,706.00
75mm	\$ 7,593.00
80mm	\$ 8,527.00
100mm	\$ 13,501.00
150mm	\$ 30,449.00
200mm	\$ 54,007.00
Vacant Land	\$ 568.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Mount Morgan Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Mount Morgan Water Supply Scheme – Non Residential Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Mount Morgan Water Supply Scheme – Residential Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

Rockhampton Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Rockhampton Water Supply Area, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2023 to the 30 June 2024 and will generally be levied on a half yearly basis.

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 523.00
25mm	\$ 770.00
32mm	\$ 1,262.00
40mm	\$ 1,969.00
50mm	\$ 3,076.00
65mm	\$ 5,198.00
75mm	\$ 6,923.00
80mm	\$ 7,875.00
100mm	\$ 12,304.00
150mm	\$ 27,679.00
200mm	\$ 49,209.00
Vacant Land	\$ 523.00

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 detailed in the consumption charges table below will apply for all water consumed in the water period (year). This charge will apply to all properties located within the boundaries and approved properties outside the boundaries of the Rockhampton Water Supply Area. The water period (year) for the consumption charge will be for a period from the 1 July 2023 to the 30 June 2024 and billing will generally be in arrears on a quarterly basis.

Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$ 2.30/kl

Rockhampton Water Supply Scheme – Residential Water Consumption Charges

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$ 1.00/kl
> 75kl <=150kl per quarter	\$ 1.56/kl
>150kl per quarter	\$ 3.07/kl

SEWERAGE

For the financial year beginning 1 July 2023 Council will make and levy a sewerage charge in respect of land within the Declared Sewerage Areas of Rockhampton Region 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 course of the financial year.

A sewerage charge will also be levied on non-rateable land where the owner of the land requests that Council provide sewerage services.

In accordance with the Requirement to Connect to Sewerage Infrastructure Policy that was adopted by Council on 7 October 2014, the sewerage access charges in relation to Stage 2 of the Mount Morgan Sewerage Scheme are only charged upon connection to the system.

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

For occupied land, charges for 2023/2024 will be made and levied on the following basis:-

- i. Generally, a sewerage charge will be levied in respect of each water closet pedestal or urinal installed.
- ii. However, for a single dwelling, residential unit, secondary dwelling - dependent person living (granny flat), 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;
 - The term single dwelling does not include premises where a distinct externally visible business activity has been established.
 - The term 'secondary dwelling - dependent person living (granny flat)' is defined as a dwelling, whether attached or detached, that is used in conjunction with, and subordinate to, a dwelling house on the same lot.
- iii. In the case of multiple dwellings on a single title or assessment (e.g. flats), the sewerage charge is calculated by multiplying the number of flats by the charge for the first water closet pedestal.
- iv. 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.
- v. 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 1200mm of a continuous style urinal or part thereof will count as one urinal.

- vi. Sewerage Charges do not apply to Public Amenities Blocks on leased Council land that are locked and controlled by the Clubs.

Where there is more than one dwelling house on a land parcel, charges shall apply as if each house were on a separate land parcel. 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 purposes than one, charges will be levied by reference to the dominant use of the building, determined by Council.

For properties within the differential general rating category '6.1' Agriculture, farming and Other Rural, 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:
- I. A single dwelling if it is used wholly or predominantly as a place of residence; or
 - II. 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*);
- (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:-

<u>Sewered Premises</u>	<u>Basis</u>	<u>Number of Charges</u>
Private Dwelling/Residential Unit/Secondary dwelling - dependent person living (granny flat or Stables.	Each Residence (regardless of number of pedestals)	1 Charge
Flats	Each Flat	1 Charge
Aged/Nursing Home Plus Aged/Nursing other fixtures	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 Areas, charges as per the above schedule for 2023/2024 will be:

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1,024.00	\$ 973.00
Mount Morgan	\$ 964.00	\$ 916.00
Rockhampton	\$ 796.00	\$ 756.00

WASTE & RECYCLING

For the financial year beginning 1 July 2023, Council will make and levy the following utility charges for:

<u>Schedule of Waste Collection and Recycling Charges</u>	
<u>Service</u>	<u>Annual Charge</u>
Domestic Services	
Combined General Waste/Recycling Service	\$ 519.00
Additional General Waste Service – same day service as nominated service	\$ 400.00
Additional Recycling Service – same day service as nominated service day	\$ 231.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m ³ , 1.5m ³ , 2.0m ³ and 3.0m ³ (subject to availability)	Annual Charge per Domestic Premises
Commercial Services	
General Waste Service - 240L	\$ 515.00
Recycling Service – 240L	\$ 276.00
Commercial Residential General Waste Service	\$ 437.00

Where Council deems a specialised waste collection service is required for Domestic Service/s bulk waste bins are used in lieu of the standard 240L wheelie bin and Waste and Recycling Collection Charges to the property are based on the annual charge per domestic premises.

“Domestic Premises” includes any of the following types of premises used as a separate domicile such as:

- A house or a single unit private dwelling; or
- Each separate domicile in a premises containing 2 or more flats, a lot in a community title scheme (apartments) or other dwelling units .

Services to be provided

Domestic Waste and Recycling Services

The service comprises the following services as described:

Combined Domestic General Waste and Recycling Collection Service

This service is on the basis that the combined general waste and recycling collection service provided is available to properties within a Declared Waste Collection Area.

The combined domestic general waste and recycling collection charge, Council levies against a Domestic Premise will be the single sum shown in the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing a Standard General Waste Container (240L waste container) to hold domestic general waste;
- emptying the waste container once per week and removing the contents from the premises;
- disposal of the waste at an approved facility;
- providing a standard recycling waste container (240L) to hold recyclables;
- emptying the waste container fortnightly, and removing the contents from the premises; and
 - processing of recyclable material at an approved facility, and
 - Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Domestic Premises – General

Council will levy the charge on each domestic premises used as a separate domicile; whether occupied or not within the Waste Collection Areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services Council makes available.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. The charge will apply to each house, unit, flat, secondary dwelling, a lot in a community title scheme, dual occupancy or other dwelling designed for separate residential occupation at a domestic premises. However, for a domestic premises where a secondary dwelling exists on the same lot (whether attached or detached) for a dependent person living (granny flat), only one charge is made.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or his delegate considers necessary; or the number of bins the ratepayer requests, whichever is greater. Additional bin collections from domestic properties will only be made available on the same day as the minimum service.

To ensure public health standards are maintained in rural residential areas, waste collection services are offered on an elective basis to owners of rural residential land in proximity to major haul routes and where it is economically and/or responsibly viable to do so.

These properties shall be identified on waste collection area maps by geo-fencing the land parcel and shall be deemed as located within the waste collection area. Once levied the charge will apply and cannot be removed.

Where a service is supplied to a residence on a property within differential rating category 6.1 – agriculture, farming and other rural, the domestic waste charge shall apply. For newly constructed structures, the charge will apply from the earlier of plumbing or building approval or delivery of waste containers.

Commercial Waste and Recycling Services

The service comprises of the following services as described:

Commercial Premises in a Designated Waste Collection Area – 240L Service

This service is on the basis that the general waste and recycling collection service it provides are available to commercial properties within the Designated Waste Collection Areas.

A General Waste Collection and/or Commercial Recycling Collection levy shall be charged per waste container collection (called a Service) as per the Schedule of Waste and Recycling Collection Charges, covering for the full financial year the combined cost of:

- providing the number of waste containers that the Chief Executive Officer or his delegate considers necessary or the number of bins the ratepayer requests, whichever is greater;

- emptying each waste container and removing the contents from the premises on the number of occasions each week that the Chief Executive Officer or his delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;
- disposal of the waste at an approved facility;
- where a waste container is provided to hold recyclables;
- emptying and removing the contents from the premises of that waste container once per fortnight;
- processing of recyclable material at an approved facility; and
- Queensland Government waste levy – as per the *Waste Reduction and Recycling Act 2011*.

Commercial Residential Waste Service.

This service is undertaken on the above premise but excludes the Queensland Government waste levy. Eligible properties are residential properties that Council provides a commercial waste collection service (not recycling). Eligible properties are:

- Nursing Homes, retirement villages and private age care;
- Residential, lifestyle or manufactured home parks;
- Boarding Houses; and
- Purpose built Student Accommodations – off campus, rooming accommodations

Commercial Premises - General

Council will levy a waste and recycling collection levy against commercial premises for the removal of commercial waste and recycling, unless the Chief Executive Officer or his delegate is satisfied that an approved private waste collection provider removes commercial waste and recycling from the premises, and will do so, at least once weekly for commercial waste and or once fortnightly for recycling.

Where there is more than one structure on land capable of separate occupation a charge will be made for each structure. Charges for the collection of commercial waste will be based on the number of waste containers and frequency of collection. Charges will be made for additional collections from commercial properties.

9. COST RECOVERY FEES (LGA s97)

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 Fees and Charges which was last adopted at Council's Meeting held on 23 May 2023.

10. BUSINESS ACTIVITY FEES

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 are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

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

11. TIME FOR PAYMENT (LGR s118)

Rates and utility charges referred to in this policy shall generally be levied half yearly 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.

All rates and charges will be due and payable on the day that is 30 clear days after the issue of a notice to pay.

As a guide a separate rates notice will be issued in the first six months of the financial year (July – December), and in the second half of the financial year (January – June). These notices will cover the billing periods 1 July 2023 to 31 December 2023 (issued August/September), and 1 January 2024 to 30 June 2024 (issued February/March), respectively. Each notice includes one half of the annual rates and charges levied.

12. INTEREST (LGR s133)

All rates and charges remaining outstanding 30 clear days after the due date will be deemed to be overdue rates and will thereafter bear interest at the rate of 11.64% per annum, compounding on daily rests in accordance with the *Local Government Regulation 2012*, calculated on the balance of overdue rates and charges. The interest rate is to be effective from 1 July 2023.

13. DISCOUNT (LGR s130)

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.

The discount shall not apply to special charges, Natural Environment separate charge or water consumption charges.

14. RATE CONCESSIONS (LGR s121)

Council approves concessions each year prior to the adoption of the budget and are included in the Rate Concession Policy. This was adopted by Council on the 4 July 2023. The main areas of concessions are as follows:

Pensioner Subsidy

For Pensioner Ratepayers of their principal place of residence Council will offer a subsidy (upon the same terms and conditions as the Queensland Government Pensioner Rate Subsidy Scheme of 20%) (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

For Pensioner Ratepayers of their principal place of residence a person in receipt of a Widow/ers Allowance will be entitled to a subsidy of 20% (to a maximum of \$260) on all rates levied in respect of the property the person owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

In both cases, the concession is offered on the basis that the ratepayers are pensioners (as defined by the *Local Government Regulation 2012*). Should a person be entitled to only part of the State subsidy, because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

Permit to Occupy – Separate Charges

Council will grant a concession of all Separate Charges on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, provided 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 offered on the basis that the payment of the additional separate charge will cause the ratepayer hardship.

Permit to Occupy – General Rates

Council will grant a concession of up to the equivalent to Rating Category 27.1 minimum general rate for properties on those assessments that only contain a permit to occupy for pump sites and where the land area is 25 square metres or less, 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 offered on the basis that the payment of general rates will cause the ratepayer hardship.

Eligible Not-for-Profit or Charitable Community Organisations

Council will grant varied levels of concessions to eligible Not for -Profit or Charitable Community Organisations in accordance with the provisions of the Rates Concession Policy.

The concessions are offered on the basis that the ratepayers are entities whose objects do not include the making of a profit.

CBD Commercial Properties with Mixed Residential Use

The purpose of the concession is to reduce vacancies in the CBD by providing an incentive for commercial property owners within the defined CBD area to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

The basis for this concession is stimulation of economic development within the defined CBD area.

Council Owned/Trustee Vacant Land

Council will grant a concession on General Rates and Separate Charges for vacant land that is owned or held as Trustee by Council if it is leased to another entity and the land is not used for any business, commercial or industrial purpose. The level of concession is in accordance with Council's Rates Concession Policy.

The concessions are offered on the basis that the payment of general and separate rates will cause the ratepayer/lessee hardship.

Multi-Residential Unit Developments

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

This may apply where it has been deemed impractical for Council to provide services to a multi-residential unit development consisting of six or more units within a plan.

Water Consumption Charges

Council will grant a concession/rebate of 50% on water consumption for the following assessments:

- a) 237107 – Gracemere Lakes Golf Club: and
- b) 237109 - Gracemere Bowls Club.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

Rates Relief (Hardship) – General Rating Category 6.1 and Residential Properties

Where the payment of rates and charges will cause hardship to a land owner Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

Undetected Leak Rebate Policy – Non-Residential and Residential

Rebates for undetected water leaks are available to non-residential and residential customers when an undetected water leak or other exceptional water loss occurs on the customer's side of the water meter.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship

15. **AUTHORITY**

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.



APPENDIX 1 – Rockhampton Regional Council Primary Land Use Codes 2023/2024

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
Code	Description	Definition
00	Unspecified	Land not categorised by any other land use code.
01	Vacant Urban Land	Vacant land being put to no use in an urban area (irrespective of zoning).
02	Single Unit Dwelling	Land used primarily as a site for a dwelling
03	Multi Dwellings or Flats	The use of a parcel of land for two or more self-contained residential dwellings or flats but not group or strata title
04	Large Home Site Vacant	Vacant land being put to no use (irrespective of zoning), generally greater 5,000 square metres and not used for a bonafide rural activity.
05	Large Home Site Dwelling	Land used primarily as a site for a dwelling, generally greater 5,000 square metres and not used for a bonafide rural activity.
06	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement in an urban area. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel/	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel) in an urban area.
08	Building Units	A residential parcel of land surveyed on a Building Unit Plan or Survey plan where a single structure has been surveyed and which may include Common Property and which has attached to it a Community Management Statement in an urban area.
09	Group Title	A parcel of land where the structural improvements have been surveyed and a registered plan and Community Entitlement Scheme has been established
10	Combined Dwelling and Shops	Combined dwelling/multi dwelling and shops i.e. residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop Single	Shop with or without attached accommodation and may include provision for car parking.
12	Shopping Group (7 - 9 Shops)	Seven to nine shops and may include provision for car parking.
13	Shopping Group (2 - 6 Shops)	Two to six shops and may include provision for car parking.
14	Shops – Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district).

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
15	Shops – Secondary Retail (Fringe Central Business)	Shops located on fringe of a central business district of city/town commercial areas.
16	Drive In Shopping Centre	Drive In Shopping Centre including major regional, regional, sub regional and neighbourhood centres and having ten or more shops.
17	Restaurant/Function Centre	Restaurant including fast food outlet e.g. Kentucky Fried Chicken, McDonalds or function centre.
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (includes tourist village).
19	Walkway	Stratum as walkway.
21	Residential Institution (Non-Medical Care)	Aged peoples homes not predominantly medical care.
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
23	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes.
24	Sales Area Outdoors (Dealers, Boats, Cars, etc)	Dealers, boats, cars, bulk landscape supplies, etc.
25	Professional Offices	Offices providing administrative, financial management, the practice of a profession (examples include banks, solicitors, lending agents and brokers, medical centres, chemists, dentists).
26A	Funeral Parlour	Funeral parlour.
26B	Crematoria	Crematorium
27	Hospital, Convalescent Home, Hospice (Medical Care) (Private)	Hospital, aged peoples home, nursing home, convalescent home including hospice. Predominantly medical care.
28	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs see Land Use Code 36.
30B	Service Station	Predominantly used for fuel retailing which includes fuelling area, associated retail shop and associated parking area. If ability to undertake servicing repairs, see Land Use Code 36.
31	Oil/Fuel Depot and Refinery	Fuel dumps or storage and oil refineries.

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
32	Wharves	Actual wharfs, jetties and barge landings
33	Outdoor Storage Area/Contractors Yard	Builders/contractors yard, outdoor storage area (not retail or hardware) or area for parking heavy equipment/materials.
34	Cold Stores/Ice works	Cold stores/ice works.
35	General Industry	Industrial premises that are not Light Industry– Land Use Code 36, or Heavy Industry – Land Use Code 37. Refer to Rockhampton Planning Scheme industry thresholds.
36	Light Industry	Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list. Refer to Rockhampton Planning Scheme industry thresholds.
37	Heavy/Noxious Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs concrete batching and/or manufacturing of large form concrete products. Refer to Rockhampton Planning Scheme industry thresholds.
38	Advertising/Hoarding	Advertising/hoarding. Predominant used for advertising.
39	Harbour Industries	Harbour associated service industry. Storage industry and processing.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground With a land valuation <\$80 001 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40C	Extractive (Mining)	Any industry which extracts mining material from the ground With a land valuation >\$80 000 (also refer to the term 'mining' as defined in Council's Revenue Statement).
40D	Salt Production	Land used for the purposes of and incidental to the making and extraction of salt.
41	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
42	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
43	Motel	Building predominantly used for overnight or short-term accommodation (includes motor inn).
44	Nursery (Plants)	Retail of plants and associated garden material.
45	Theatre/Cinema	Theatre or cinema.
46	Drive-in Theatre	Drive-in theatre.
47	Licensed Club	Any club with liquor licence/non sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
48	Sports Club/Dance Facility	All sporting/dance/fitness/health/bowling clubs with or without a liquor licence run as a business.
49	Caravan Park	Caravan park.
50	Other Club Non Business	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
51	Church/Facilities	Churches, places of worship, church hall etc.
52	Cemetery	Cemetery
55	Library	Library.
56	Show Ground, Race Course, Airfield	Show ground, race course, airfield.
57	Parks, Gardens	Parks, gardens - including undeveloped parkland.
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
60	Sheep Grazing Dry	Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
62	Aquaculture	Land used for breeding, rearing, and harvesting of fish, shellfish, algae, and other organisms in all types of water environments.
63	Cattle Fattening Intensive Feedlot	Concentration of feeding stock for sale on a large scale feedlot environment with licensed carrying capacity of Standard Cattle Units (SCU)
64	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
65	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
66	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale
67	Goats	Goat studs and dairies.

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
68	Dairy Cattle Quota Milk	Supplying to milk factory on a quota basis– includes feedlot dairies.
69	Dairy Cattle Non Quota	Supplying milk to factory on an entitlement or proportion basis- includes to feedlots.
70	Cream	Supplying cream only for manufacturing purposes
71	Oil Seed	Safflower, sunflower, linseed, etc.
72	Section 49 Valuation Vacant	Vacant land subdivided under Sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
73	Grains	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farm	Growing turf for the purpose of harvesting and sale.
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes.
76	Tobacco	Land used for the cultivation of tobacco.
77	Cotton	Land used for the cultivation of cotton.
78	Rice	Land used for the cultivation of rice.
79	Orchard	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts, etc.
80	Tropical Fruits	Tropical fruits as separate to orchards e.g. bananas, paw paw.
81	Pineapples	The growing of pineapple either for cash crop or manufacturing purposes.
82	Vineyard	Grapes.
83	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).
84	Small Crops and Fodder Non Irrigation	As per Land Use Code 83 without irrigation.
85	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.
86	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables.
87	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.
88	Forestry and Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.

ROCKHAMPTON REGIONAL COUNCIL		
Primary Land Use Codes 2023/24		
89	Animals Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).
90	Power Generation	Production/generation and/or storage of electricity.
91	Transformer	Transformer and substation, television/radio, transmission towers, telecommunication towers.
92	Defence Force Establishment	Defence Force Establishment.
93	Peanuts	Growing of peanuts as a predominant use.
94	Rural Land Vacant	Vacant rural land being put to no or minimal rural use in a rural area and generally more than 10 hectares.
95	Reservoir, Dam, Bore, Pipeline, Pump Station	Reservoir, dam, bore, pipeline - includes permanent pump site/station.
96	Public Hospital	Public hospital.
97A	Welfare Home/Institution	Child/adult welfare institution.
97B	Residential Care Dwelling	Purpose built residential dwelling for long term or transient living, for a number of unrelated people, providing care to persons with a disability with a Class 3 Building Classification
99	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

Please Note: The Council has delegated to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES

Scale: 1:520,000 at A4. Rockhampton Regional Council - Rural Fire Brigade Boundaries Date: 02/07/2020



- Legend**
- Urban Fire Stations
 - Rural Fire Stations
 - Emergency Management Fire and Rescue Levy Area
 - Rural Fire Brigade areas across multiple LGAe
 - Rural Fire Brigade areas within RRC LGA
 - Rural Fire Brigade areas outside RRC LGA
 - RRC LGA
 - Main Roads
 - Major Council Roads
 - Standard Council Roads
 - Access Roads
 - Private Roads
 - Uncontracted Roads
 - Water bodies
 - State Forest
 - National Park

Spatial Reference Name: GDA 1994 MGA Zone 56 Datum: GDA 1994 Projection: Transverse Mercator



The rural and urban fire spatial datasets in this map are used under the Creative Commons Attribution 4.0 license

Layers are filtered to show only areas relevant to the Rockhampton Regional local government area.

Rural Fire Brigade boundaries, the urban/rural fire station locations, and the Emergency Management Fire and Rescue Levy boundaries © Queensland Fire and Emergency Services 2020.

OPIN: spatial data retrieved from https://www.data.qld.gov.au/organization/queensland-fire-and-emergency-services

Copyright and Administrative data © The State Government of Queensland (Dept. of Natural Resources, Mines and Energy) 2020, world misname - ©2014 Topographic Database.

Rockhampton Regional Council will not be held liable under any circumstances in connection with or arising out of the use of this data nor does it warrant that the data is error free. Any queries should be directed to the Customer Service Centre, Rockhampton Regional Council or telephone 1300 25 55 77.



DEBT (BORROWINGS) POLICY

STATUTORY POLICY



1 Scope

This policy applies to the use of loan borrowings to fund Rockhampton Regional Council infrastructure and other important capital works projects.

2 Purpose

The purpose of this policy is to provide Council with a contemporary Debt (Borrowings) Policy for responsible financial management on the loan funding of infrastructure and capital works projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties.

3 Related Documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Statutory Bodies Financial Arrangements Act 1982

4 Definitions

To assist in interpretation, the following definitions apply:

Council	Rockhampton Regional Council
QTC	Queensland Treasury Corporation
Ratepayers	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.

5 Policy Statement

As a general principle, Council recognises that loan borrowings for capital works projects 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 benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of funding.

Council restricts all long term borrowings to expenditure on identified capital works 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.

Council does not use long term debt to finance operating activities or recurrent expenditure. A working capital facility or overdraft may be utilised to help fund short term cash flow requirements that may arise from time to time.



The basis for determination of the utilisation of loan funds is as follows:

- (a) Where a capital works project for a service that is funded by utility or user charges, for example water, sewer, 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.
- (b) Other specific capital works projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.
- (c) The term of any loan should not exceed the expected life of the asset being funded.

5.1 10 Year Loan Programme Forecast

Council utilises loan borrowings to fund capital and infrastructure works when required. Repayments are usually spread over a period of 15 to 20 years or shorter depending on the life of the asset being created. The Debt (Borrowings) Policy includes the following information:

- (a) New borrowings for the current and the next nine financial years; and
- (b) Repayment schedule for new and existing borrowings.

The following 10 year program is proposed by Council, although allocations are revised on an annual basis in conjunction with the review of its short and long term budgets:

Table 1
10 Year Borrowing and Repayment Schedule

Financial Year	New Borrowing Amount (\$)	Loan Redemption Amount (\$)	Repayment Period (years)
Existing Loans	N/A	N/A	1-14
2023/24	24,000,000	9,931,756	15-20
2024/25	54,000,000	10,514,734	15-20
2025/26	64,000,000	13,700,107	15-20
2026/27	42,000,000	17,488,972	15-20
2027/28	26,000,000	20,117,096	15-20
2028/29	4,000,000	22,087,098	15-20
2029/30	8,000,000	22,901,217	15-20
2030/31	3,000,000	24,056,681	15-20
2031/32	-	23,868,922	15-20
2032/33	-	24,050,251	15-20

5.2 Repayment Schedule

The loan portfolio of Council is raised solely with QTC primarily utilising QTC's fixed rate loan product. A fixed rate loan is a loan where the interest rate does not fluctuate for the term of the fixed period. A fixed rate loan provides rate certainty; however, an early repayment adjustment applies for any unscheduled repayments.

The amount required to extinguish a fixed rate loan at any point in time is the market value of the loan. The market value reflects the remaining cash flows required to repay the debt, valued at the current market rates of interest. An early repayment adjustment reflects the difference between the loan balance and the market value of a fixed rate loan. The adjustment can be a loss or a gain depending on whether market rates for the remaining term are lower or higher than the original fixed rate.



Council intends maintaining principal and interest repayment schedules consistent with the fixed rate terms of individual loans so exposures to early repayment adjustment losses are minimised. However, in circumstances where the early repayment adjustment results in a gain to Council, consideration is given to early repayment of the relevant loan facilities, subject to evaluation of Council's financial position at the time.

The budgeted loan portfolio of Council for 2023/24 is as follows:

Table 2
Budget Interest and Redemption by Fund/Function for the Year to 30 June 2024

	A	B	C	D	E (A - C + D = E)
Function Description	EST Book Debt Balance 01/07/2023	QTC Admin and Interest	QTC Redemption	New Advances	EST Book Debt Balance 30/06/2024
Water and Sewerage	2,950,170	101,650	858,190	19,000,000	21,091,980
Waste and Recycling	7,014,050	155,700	569,660	-	6,444,390
Airport	14,833,630	286,960	1,066,230	-	13,767,400
Other/ General Functions	104,137,930	2,925,340	7,437,680	5,000,000	101,700,250
TOTAL ALL FUNDS	128,935,780	3,469,650	9,931,760	24,000,000	143,004,020

6 Review Timelines

This policy is reviewed when any of the following occur:

- As required by legislation – no later than 30 June 2024 in conjunction with the budget;
- The related information is amended or replaced; or
- Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance





SUMMARY OF INCOME, EXPENDITURE AND COMMUNITY SERVICE OBLIGATIONS

Rockhampton Regional Council
Statement of Significant Business Activities to Which the Code of Competitive Conduct Applies
2023-2024 Financial Year

Budget Report	Airport \$	Water & Sewerage \$	Refuse Collection \$
Revenues for services provided to the Council	\$0	\$0	\$415,000
Revenues for services provided to external clients	\$21,941,823	\$92,074,575	\$28,710,828
Community Service Obligations	\$344,156	\$700,355	\$1,535,870
Total Revenue	\$22,285,979	\$92,774,930	\$30,661,698
Less: Expenditure	-\$19,060,382	-\$63,185,597	-\$24,287,566
Less: Return on Equity	-\$3,225,597	-\$9,062,713	-\$617,257
Surplus/(Deficit)	\$0	\$20,526,620	\$5,756,874
List of Community Service Obligations (CSO)			
Royal Flying Doctors Service & Capricorn Rescue Helicopter Service	\$277,012		
Patient Transfer Parking	\$67,144		
Combined Lines and Manholes (Operational and Capital Portions)		\$382,442	
Remissions to Community & Sporting Bodies		\$207,913	
Undetected Leak Rebates		\$110,000	
Old Landfill Maintenance Works			\$119,492
Regulated Waste Disposal			\$245,199
Regional Waste Transfer Stations			\$726,276
Green Waste			\$94,673
Waste Education			\$55,000
Assisted Services			\$295,230
Total	\$344,156	\$700,355	\$1,535,870

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. The 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 the Council.



SUMMARY OF INCOME, EXPENDITURE AND COMMUNITY SERVICE OBLIGATIONS

Rockhampton Regional Council
Statement of Other Business Activities to Which the Code of Competitive Conduct Applies
2023-2024 Financial Year

Budget Report	Building Certification \$
Revenues for services provided to the Council	\$550
Revenues for services provided to external clients	\$245,295
Community Service Obligations	\$0
Total Revenue	\$245,845
Less: Expenditure	-\$192,719
Less: Return on Equity	\$0
Surplus/(Deficit)	\$53,126
<u>List of Community Service Obligations (CSO)</u>	
To assist the business offer services at an affordable price for the customer where a Private Certifiers do not accommodate the market on the basis that any external revenue in this area assists Council to offset its compliance costs that would be greater if the Private Certification services was not offered	\$0
Total	\$0

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. The 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 the Council.

Rockhampton Regional Council

One Page Budget Summary for 2023/2024
Adopted Budget

Based on JB CHART

	Total	Resourcing	Office of CEO	Advance Rockhampton	Community Services	Corporate Services	Regional Services	Corporate Services		Regional Services		
								Airport	Other Corporate Services	Fitzroy River Water	Waste and Recycling Services	Other Regional Services
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OPERATIONS												
Operating Revenue												
Rates and Utility Charges	(204,921,460)	(98,842,794)	0	0	0	0	(106,078,666)	0	0	(85,408,129)	(20,670,537)	0
Less Rebates and Discounts	17,875,809	9,520,975	0	0	0	0	8,354,833	0	0	6,270,491	2,084,342	0
Fees and Charges	(37,940,957)	0	0	(1,692,150)	(9,216,347)	(16,581,573)	(10,450,887)	(16,260,400)	(321,173)	(1,509,444)	(8,913,223)	(28,220)
Interest Received	(3,842,750)	(2,040,750)	0	0	0	(406,000)	(1,396,000)	(406,000)	0	(1,180,000)	(216,000)	0
Grants Subsidies and Contributions	(11,738,257)	(1,361,202)	0	(109,570)	(3,923,917)	(676,749)	(5,666,819)	(96)	(676,653)	(4,916,903)	(114,865)	(635,051)
Other Revenue	(9,242,518)	(10,675)	(30,915)	(537,326)	(1,146,029)	(6,284,064)	(1,233,509)	(5,275,327)	(1,008,738)	(370,254)	(859,674)	(3,581)
Sales Contract and Recoverable Works	(6,357,439)	0	0	0	0	0	(6,357,439)	0	0	(4,960,336)	(20,871)	(1,376,231)
Total Operating Revenue	(256,167,572)	(92,734,446)	(30,915)	(2,339,046)	(14,286,293)	(23,948,387)	(122,828,486)	(21,941,823)	(2,006,563)	(92,074,575)	(28,710,828)	(2,043,084)
Operating Expense												
Finance Costs	3,777,460	2,926,730	0	0	2,000	606,950	241,780	286,950	320,000	86,080	155,700	0
Depreciation	67,171,870	0	29,742	7,500	10,860,376	11,632,302	44,641,952	5,535,802	6,096,500	15,360,264	1,943,969	27,337,719
Employee Costs	99,783,767	(14,610)	4,483,291	2,859,190	37,889,785	25,260,239	29,305,873	3,106,197	22,154,041	8,973,330	4,212,636	16,119,906
Materials and Services	94,380,643	(290,000)	1,575,400	6,883,923	27,432,256	26,538,336	32,240,728	7,260,787	19,277,549	15,138,029	10,450,198	6,652,502
Internal Transfers	(4,133,780)	0	188,704	4,330	4,257,668	(16,561,638)	7,977,156	238,901	(16,800,539)	1,234,647	2,609,161	4,133,349
Code of Competitive Conduct Adjustments	0	(31,229,302)	0	0	0	4,293,073	26,936,229	4,293,073	0	25,014,751	1,921,478	0
Corporate Overheads	(3,340,862)	(8,123,053)	0	0	(170,484)	1,220,113	3,732,562	1,220,113	0	5,740,854	1,660,812	(3,669,104)
Total Operating Expense	257,639,098	(36,730,235)	6,277,136	9,754,943	80,271,600	52,989,374	145,076,279	21,941,823	31,047,551	71,547,955	22,953,953	50,574,371
Net Operating (Surplus)/Deficit	1,471,525	(129,464,681)	6,246,221	7,415,897	65,985,307	29,040,988	22,247,793	0	29,040,988	(20,526,620)	(5,756,874)	48,531,287
CAPITAL												
Capital Funding												
Existing or Operational Funds (Used) / Banked	(8,551,706)	(3,609,205)	29,742	(67,500)	(4,844,949)	(1,658,328)	1,598,535	2,757,472	(4,415,800)	(3,691,108)	(7,456,281)	12,745,924
Grants, Subsidies and Sales/Disposals	(55,043,604)	(300,000)	0	0	(3,280,000)	0	(51,463,604)	0	0	(35,435,875)	0	(16,027,729)
Developer Contributions	(7,273,428)	0	0	0	(140,000)	0	(7,133,428)	0	0	(2,785,428)	0	(4,348,000)
Funded Depreciation	(65,700,345)	1,471,525	(29,742)	(7,500)	(10,860,376)	(11,632,302)	(44,641,952)	(5,535,802)	(6,096,500)	(15,360,264)	(1,943,969)	(27,337,719)
New Loans 2023-2024	(24,000,000)	(5,000,000)	0	0	0	0	(19,000,000)	0	0	(19,000,000)	0	0
Total Capital Funding	(160,569,083)	(7,437,680)	0	(75,000)	(19,125,324)	(13,290,630)	(120,640,449)	(2,778,330)	(10,512,300)	(76,272,675)	(9,400,250)	(34,967,524)
Capital Expenditure												
Capital Expenditure	150,637,323	0	0	75,000	19,125,324	12,224,400	119,212,599	1,712,100	10,512,300	75,414,485	8,830,590	34,967,524
Debt Redemption	9,931,760	7,437,680	0	0	0	1,066,230	1,427,850	1,066,230	0	858,190	569,660	0
Total Capital Expenditure	160,569,083	7,437,680	0	75,000	19,125,324	13,290,630	120,640,449	2,778,330	10,512,300	76,272,675	9,400,250	34,967,524
Net Decrease/(Increase) of Accumulated Budget Funding	8,551,706	(127,327,001)	6,216,479	7,483,397	70,830,256	30,699,316	20,649,258	(2,757,472)	33,456,788	(16,835,512)	1,699,407	35,785,363
DEBT												
Opening Balance (1/7/2023)	128,935,780	104,137,930	0	0	0	14,833,630	9,964,220	14,833,630	0	2,950,170	7,014,050	0
New Loans	24,000,000	5,000,000	0	0	0	0	19,000,000	0	0	19,000,000	0	0
Payments	(9,931,760)	(7,437,680)	0	0	0	(1,066,230)	(1,427,850)	(1,066,230)	0	(858,190)	(569,660)	0
Closing Balance	143,004,020	101,700,250	0	0	0	13,767,400	27,536,370	13,767,400	0	21,091,980	6,444,390	0

CAPITAL BUDGET SUBMISSION SUMMARY 2022-23 to 2025-26

		Net Expenditure	114,256,663	128,438,441	88,423,135	88,320,291	115,583,872	118,681,396	322,585,559	
		Expense	186,628,307	199,084,421	130,459,190	150,637,323	178,936,554	150,007,224	479,581,101	
		Revenue	-72,371,644	-70,645,980	-42,036,055	-62,317,032	-63,352,682	-31,325,828	-156,995,542	
			Adopted Budget 2022-23	Carryover Budget 2022-23	Current Year 2022-23	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Total Next 3 Years	
Li	Category	Description	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
1	Advance Rockhampton	Rockynats	250,000		250,000		186,000			
2		Signage	97,500		149,000		0		100,000	
3	Advance Rockhampton Total		347,500		399,000		186,000		100,000	
4	Airport	Airport - Airside	50,000		937,767		360,819		0	
5		Airport Facilities	1,873,100		2,538,360		2,047,210		1,712,100	
6	Airport Total		1,923,100		3,476,127		2,408,029		1,712,100	
7	Corporate	Communications & Information Technology	1,426,400		2,021,800		1,245,125		1,150,800	
8		Fleet	7,180,000		7,702,100		4,440,111		9,300,000	
9		Land	21,500	-6,500,000	61,500	-6,500,000	61,500	-70,000	21,500	-6,500,000
10		Resourcing		0		0		0		-2,000,000
11		Smart Regional Centre	263,193	0	351,000	0	11,350	-61,024	40,000	0
12		Works for QLD	0	0	0	0	0	0	1,000,000	-3,000,000
13	Corporate Total		8,891,093	-6,500,000	10,136,400	-6,500,000	5,758,086	-131,024	10,512,300	0
14	Communities	Access Roads	50,000		188,371		132,515		50,000	
15		Art Gallery	66,500	0	92,130	0	49,630	0	45,000	0
16		Botanic Gardens	200,000		200,000		50,000		0	
17		Cemetery	862,000		1,646,280		395,000		1,141,800	
18		Child Care	0		0		0		80,000	
19		Developer Contributions		-140,000		-140,000		-140,000		-140,000
20		Facilities	1,510,000	-610,000	1,626,927	-586,814	826,180	-760,000	632,000	0
21		Facilities New	0		331,983		181,500		0	
22		Facilities Renewal	2,134,401	0	3,260,825	-706,850	2,818,055	-706,850	2,720,600	0
23		Facilities Upgrade	225,000		267,787		347,213		0	
24		Fleet	240,000		396,707		156,707		380,000	
25		Health & Environment	40,800		58,389		34,548		54,029	
26		Heritage Village	300,000		499,024		89,024		0	
27		Hockey Redevelopment	0		0		40,000		0	
28		Kershaw Gardens	225,000		187,805		10,000		350,000	
29		Libraries	57,000		57,000		35,000		186,000	
30		Parks new	593,042		1,356,085		869,638		985,582	
31		Parks Renewal	1,955,000	-50,000	2,497,555	-50,000	1,795,807	-50,000	1,081,900	0
32		Parks Upgrade	0		2,034		0		320,000	
33		Pilbeam Theatre	77,625		105,370		90,765		0	
34		Rockhampton Zoo	732,171	-200,000	798,741	-188,975	1,455,775	-188,975	480,000	-280,000
35		Show grounds	0		0		0		81,800	
36		Swimming Pools	155,000		155,000		168,293		470,000	
37		Venues & Events	317,000	-375,000	555,790	-375,000	384,345	0	220,000	0
38		Local Laws	150,000		150,000		100,000		50,000	
39		Walter Reid	270,000		270,000		0		0	
40	Communities Total		10,160,539	-1,375,000	14,703,803	-2,047,639	9,950,569	-1,845,825	9,355,924	-420,000
41	Regional Services	Contingency	1,000,000		1,412,875		159,339		1,000,000	
42		Stormwater	0		0		0		900,000	
43	Regional Services Total		1,000,000		1,412,875		159,339		1,000,000	
44	Civil Infrastructure	Airport Levee	0		194,236		35,000		0	
45		Boat Ramps & Jetties	872,708	-100,000	1,049,000	0	1,015,000	0	510,000	25,000
46		Carparks	123,000	-67,000	150,000	-67,000	170,000	-67,000	50,000	0
47		Developer Contributions		-2,977,000		-2,977,000		-2,977,000		-4,348,000
48		Disaster Management	120,000		300,500		150,000		540,000	
49		Equipment	15,800		16,570		2,500		14,000	
50		Floodways	1,290,000	-1,057,000	1,290,000	-1,057,000	655,000	-35,000	1,470,000	-1,022,000
51		Footpaths	452,000	-2,966,910	568,000	-2,966,910	1,914,100	-4,484,535	893,000	-1,297,448
52		Land	100,000		120,625		10,000		215,000	
53		Road Reconstruction	8,777,000		9,107,000		3,346,820		6,523,500	
54		Road Reseals	3,650,000		3,650,000		3,350,000		3,302,000	
55		Rural Roads Gravel Resheet	2,420,000		2,420,000		2,420,000		2,200,000	
56		Rural Roads Sealing	1,378,000	-71,800	1,681,000	-71,800	1,865,000	-107,970	2,729,100	-1,777,800
57		Stormwater	4,313,000	-2,900,000	4,410,000	-2,900,000	4,361,500	-3,400,000	1,970,000	0

CAPITAL BUDGET SUBMISSION SUMMARY 2022-23 to 2025-26

			Net Expenditure	114,256,663	128,438,441	88,423,135	88,320,291	115,583,872	118,681,396	322,585,559		
			Expense	186,628,307	199,084,421	130,459,190	150,637,323	178,936,554	150,007,224	479,581,101		
			Revenue	-72,371,644	-70,645,980	-42,036,055	-62,317,032	-63,352,682	-31,325,828	-156,995,542		
			Adopted Budget 2022-23	Carryover Budget 2022-23	Current Year 2022-23	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Total Next 3 Years			
Li	Category	Description	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
58		Traffic Facilities	2,413,000	0	2,593,000	0	7,298,000	-201,800	1,069,500	-120,000	1,725,000	0
59		Bridges	1,505,000	0	1,505,000	0	531,000	0	1,250,000	-944,000	320,000	0
60		Road Rehabilitation	3,018,400	-3,294,405	3,408,400	-3,116,955	2,700,640	-4,518,100	6,118,000	-9,118,981	2,620,000	-5,485,280
61		Roads	0	0	0	0	-162,000	-597,500	0	0	0	0
62	Civil Infrastructure Total		30,447,908	-13,434,115	32,463,331	-13,156,665	29,824,560	-15,953,405	28,854,100	-19,225,729	27,969,100	-11,074,653
63	Civil Developer Contributions	Road Reconstruction	1,300,000	0	3,172,177	0	2,615,571	556,606	0	0	0	556,606
64		Stormwater	0	-840,654	360,000	-1,611,782	478,182	-1,611,782	4,031,818	-750,000	1,658,766	-627,601
65		Traffic Facilities	0	0	0	0	0	0	0	2,500,000	0	0
66	Civil Developer Contributions Total		1,300,000	-840,654	3,532,177	-1,611,782	3,093,753	-1,611,782	4,588,424	-750,000	4,158,766	-627,601
67	Fitzroy River Water	Developer Contributions	0	-2,646,000	0	-2,646,000	0	0	0	-2,785,428	0	-2,785,428
68		Land	90,000	0	90,231	0	90,231	0	0	0	0	0
69		Sewerage Network	2,540,930	0	2,362,200	0	1,522,857	0	3,020,000	0	1,100,000	0
70		Water - General	600,000	-280,000	620,622	-280,000	440,757	0	1,200,000	0	0	0
71		Water Network	3,078,300	-500,000	2,041,206	-500,000	1,510,679	0	4,367,500	0	8,470,000	0
72		Water Treatment	3,414,100	0	3,871,608	0	1,743,583	0	5,115,300	0	7,603,300	0
73		Sewerage Treatment	9,186,300	-435,875	10,218,121	-435,875	1,839,484	0	2,262,800	-435,875	3,939,100	0
74	Fitzroy River Water Total		18,909,631	-3,861,875	19,203,987	-3,861,875	7,147,591	-2,646,000	15,965,600	-3,221,303	21,112,400	-2,785,428
75	Major Infrastructure Projects	Airport - Airside	14,000,000	-13,750,000	11,344,820	-9,594,819	11,344,820	-9,594,819	0	0	0	0
76		Airport Facilities	800,000	0	798,812	0	798,812	0	0	0	0	0
77		Facilities	1,350,000	0	817,440	0	77,440	0	0	0	0	0
78		Facilities Renewal	20,000	0	20,000	0	20,000	350,000	3,300,000	2,500,000	6,150,000	0
79		GWTP Electrical	16,670,756	0	18,148,885	0	9,500,000	0	7,848,885	15,000,000	20,000,000	42,848,885
80		Hockey Redevelopment	0	0	57,152	0	57,152	0	0	0	0	0
81		New Art Gallery	0	0	724,717	0	724,717	0	0	0	0	0
82		North STP Augmentation	27,000,000	-3,230,000	26,169,530	-3,230,000	22,169,530	-5,230,000	14,000,000	0	25,000,000	0
83		Rockhampton Zoo	5,207,405	-500,000	5,461,160	-1,500,000	3,000,000	-1,500,000	4,000,000	0	3,000,000	0
84		Rural Roads Sealing	350,000	-280,000	350,000	-280,000	0	-280,000	500,000	-400,000	750,000	-2,200,000
85		South Rockhampton Flood Levee	525,000	0	538,570	0	538,570	25,000	25,000	0	0	50,000
86		Swimming Pools	5,250,000	-4,500,000	5,419,400	-4,500,000	1,000,000	-1,500,000	5,419,400	-3,000,000	0	0
87		Terminal Refurbishment	0	0	271,197	0	271,197	0	0	0	0	0
88		Water - General	0	0	0	0	0	2,000,000	0	0	0	2,000,000
89		Water Treatment	24,300,000	-22,000,000	24,638,490	-22,000,000	8,000,000	0	25,000,000	-35,000,000	37,000,000	-35,000,000
90		Works for QLD	0	-1,500,000	0	-1,500,000	0	-1,200,000	0	-300,000	0	0
91		Sewerage Treatment	0	0	0	0	0	500,000	0	0	0	500,000
92		GWTP Solar	2,200,000	0	2,166,600	0	500,000	0	4,100,000	0	0	4,100,000
93		Facilities - Renewal	2,500,000	0	2,457,810	0	1,257,810	0	0	1,200,000	0	1,200,000
94		Gracemere & South Rockhampton STP Augmentation	5,205,000	-600,000	4,952,760	-863,200	2,100,000	-543,200	6,000,000	0	13,000,000	0
95	Major Infrastructure Projects Total		105,378,161	-46,360,000	104,337,343	-43,468,019	61,360,048	-19,848,019	69,743,285	-38,700,000	98,275,000	-37,200,000
96	Waste & Recycling Services	Equipment	0	0	0	0	0	0	0	10,700	0	10,700
97		Lakes Creek Landfill	5,154,129	0	5,994,378	0	6,748,554	0	8,496,870	0	4,094,163	0
98		Waste - General	0	0	45,000	0	217,760	0	333,720	0	500,000	0
99		Waste Transfer Stations	3,116,246	0	3,380,000	0	3,604,901	0	0	0	0	0
100	Waste & Recycling Services Total		8,270,375	0	9,419,378	0	10,571,215	0	8,830,590	0	4,604,863	0
101	Grand Total		186,628,307	-72,371,644	199,084,421	-70,645,980	130,459,190	-42,036,055	150,637,323	-62,317,032	178,936,554	-63,352,682

6 CLOSURE OF MEETING