



# **SPECIAL MEETING**

## **AGENDA**

**25 JUNE 2024**

*Your attendance is required at a Special meeting of Council to be held in the Council Chambers, 232 Bolsover Street, Rockhampton on 25 June 2024 commencing at 9:00am for transaction of the enclosed business.*

A handwritten signature in black ink that reads "R Chessman".

**ACTING CHIEF EXECUTIVE OFFICER**  
20 June 2024

Next Meeting Date: 09.07.24

**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
<b>1</b>	<b>OPENING.....</b>	<b>1</b>
<b>2</b>	<b>PRESENT .....</b>	<b>1</b>
<b>3</b>	<b>APOLOGIES AND LEAVE OF ABSENCE .....</b>	<b>1</b>
<b>4</b>	<b>DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA .....</b>	<b>1</b>
<b>5</b>	<b>OFFICERS' REPORTS .....</b>	<b>2</b>
5.1	2024-2025 OPERATIONAL PLAN AND PERFORMANCE PLANS.....	2
5.2	REVENUE POLICY 2024/2025.....	62
5.3	RATES CONCESSION POLICY 2024/2025 .....	69
5.4	DEBT (BORROWINGS) POLICY 2024/2025 .....	80
5.5	RATES AND CHARGES - REFUNDS AND ADJUSTMENTS POLICY .....	85
5.6	DEBT RECOVERY POLICY .....	90
5.7	RATES PAYMENT POLICY 2024/2025.....	99
5.8	LAND USE CODES .....	104
5.9	REVENUE STATEMENT 2024/2025 .....	110
5.10	DIFFERENTIAL GENERAL RATES - 2024/2025.....	147
5.11	ROAD NETWORK SEPARATE CHARGE 2024/2025 .....	155
5.12	NATURAL ENVIRONMENT SEPARATE CHARGE 2024/2025 .....	156
5.13	SPECIAL CHARGES 2024/2025 .....	157
5.14	SEWERAGE UTILITY CHARGES 2024/2025.....	159
5.15	WATER UTILITY CHARGES 2024/2025 .....	160
5.16	WASTE MANAGEMENT UTILITY CHARGES 2024/2025 .....	163
5.17	RATES AND CHARGES DISCOUNT 2024/2025.....	164
5.18	RATES AND CHARGES INTEREST 2024/2025.....	165
5.19	STATE GOVERNMENT'S EMERGENCY MANAGEMENT, FIRE AND RESCUE LEVY AND PAYMENT 2024/2025 .....	166
5.20	STATEMENT OF ESTIMATED FINANCIAL POSITION 2023/2024 .....	167
5.21	ADOPTION OF 2024/2025 BUDGET.....	168
<b>6</b>	<b>CLOSURE OF MEETING.....</b>	<b>243</b>

**1 OPENING**

1.1 Acknowledgement of Country

**2 PRESENT**

Members Present:

The Mayor, Councillor A P Williams (Chairperson)  
Deputy Mayor, Councillor M D Wickerson  
Councillor S Latcham  
Councillor E W Oram  
Councillor C R Rutherford  
Councillor M A Taylor  
Councillor G D Mathers

In Attendance:

Mr R Cheesman – Acting Chief Executive Officer

**3 APOLOGIES AND LEAVE OF ABSENCE**

Councillor Neil Fisher - Leave of Absence from 15 May 2024 to 30 June 2024

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

---

## 5 OFFICERS' REPORTS

### 5.1 2024-2025 OPERATIONAL PLAN AND PERFORMANCE PLANS

File No: 8320

Attachments: 1. 2024-2025 Operational Plan (including Performance Plans)[📄](#)

Authorising Officer: Damon Morrison - Manager Workforce and Governance  
Ross Cheesman - Deputy Chief Executive Officer

Author: Shannon Jennings - Coordinator Legal and Governance

---

#### SUMMARY

*The following documents are presented for Council adoption:*

1. 2024-2025 Operational Plan;
2. 2024-2025 Performance Plan – Fitzroy River Water;
3. 2024-2025 Performance Plan – Rockhampton Regional Waste and Recycling; and
4. 2024-2025 Performance Plan – Rockhampton Airport.

#### OFFICER'S RECOMMENDATION

THAT Rockhampton Regional Council's 2024-2025 Operational Plan and the 2024-2025 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 2024-25 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 2024-25 Operational Plan actions align with the \$411.3M 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 2024-25 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
- Zoo Entrance Area Project
- Mount Morgan Water Pipeline Project
- Rockhampton Sports Precinct Design
- Rockhampton Airport Solar

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 2024-25 Operational Plan.

### **PREVIOUS DECISIONS**

The contents of the 2024-25 Operational Plan incorporates feedback received from Councillors in relation to key focus areas and priorities for 2024-25 as well as ensuring alignment with the 2024-25 Budget.

The draft 2024-25 Operational Plan actions and targets and Performance Plans were presented and approved in-principle by Councillors during the Council meeting held on 5 June 2024.

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 2024-25 including the Performance Plans for Fitzroy River Water, Rockhampton Regional Waste and Recycling and the Rockhampton Airport are presented for Council adoption.

# **2024-2025 OPERATIONAL PLAN AND PERFORMANCE PLANS**

## **2024-2025 Operational Plan (including Performance Plans)**

**Meeting Date: 25 June 2024**

**Attachment No: 1**







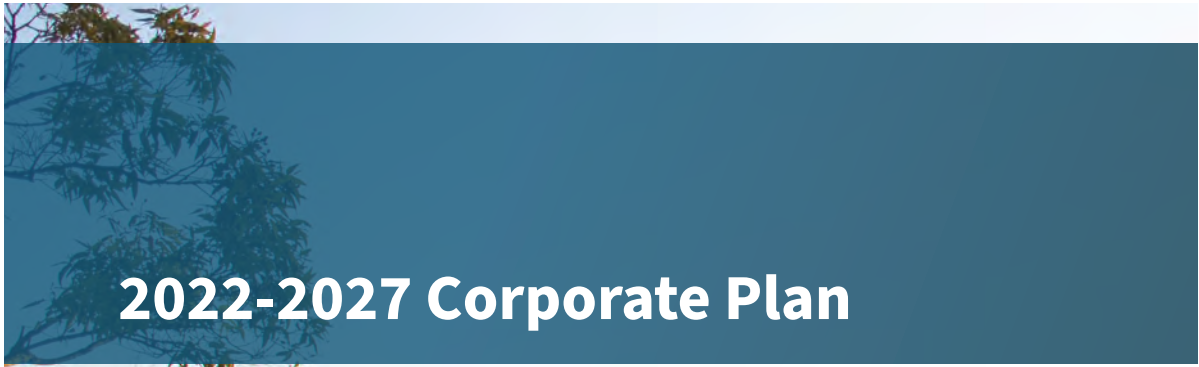
**Rockhampton Regional Council** would like to acknowledge the Traditional Custodians within our Region, the Darumbal People, the Gaangalu Nation People and the Barada Kabalbara Yetimarala People, and pay our respects to their Elders past, present and emerging.

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
2024-2025 Operational Plan	6
Our Vision and Values	7
Our Councillors	8
Key Focus Areas	10
<b>Significant Capital Projects</b>	12
<b>Our Actions and Targets</b>	
Our Council	14
Our Community	16
Our Economy	19
Our Environment	22
Our Infrastructure	24
<b>Our Commercial Business Units</b>	
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

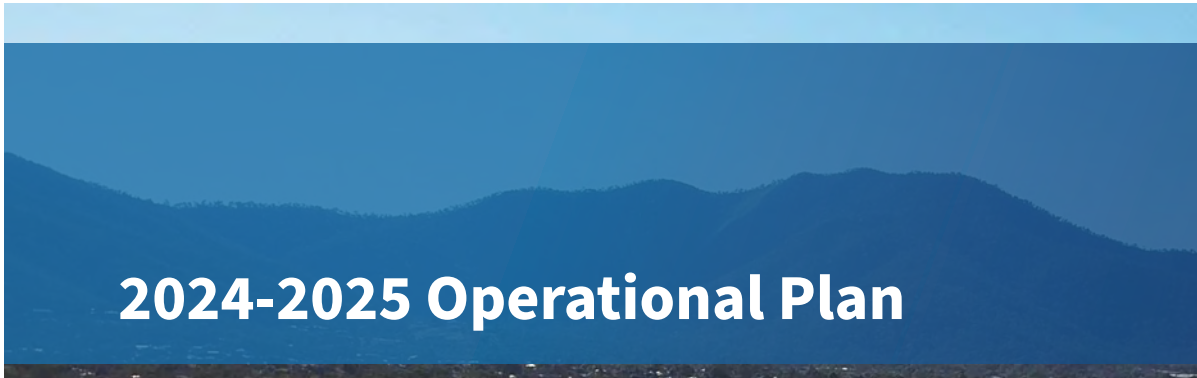
## Our Infrastructure

### GOAL 5.1

Our Region has infrastructure that meets current and future needs

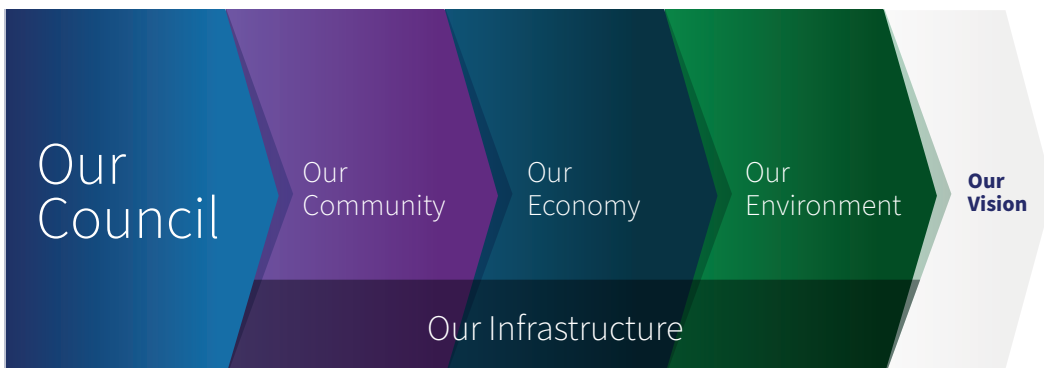
#### EFFORTS

- » 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 2024-2025 Total Expenditure Budget of \$411.3M 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

**One Great Region.  
Live. Visit. Invest.**

**SAFETY FIRST**

## 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

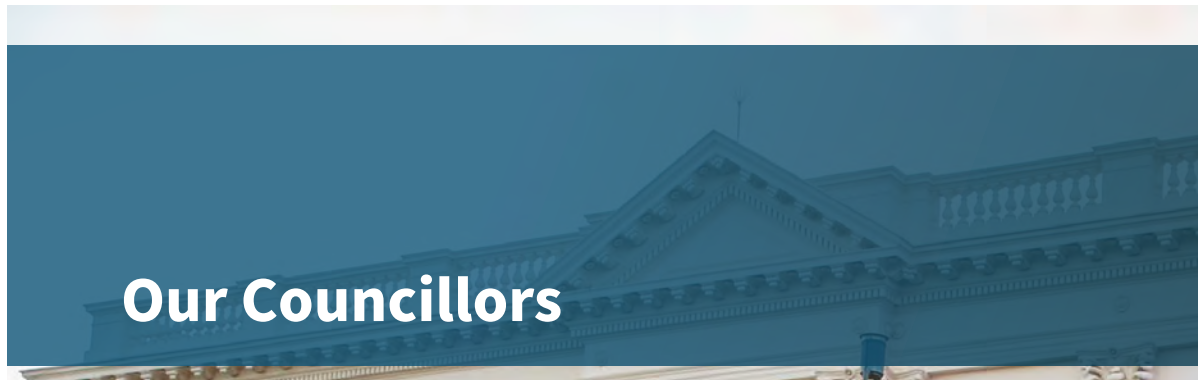


We work together to find solutions and opportunities.  
We openly share knowledge, information and resources in order to deliver the best outcome for the Council.  
We talk with each other and seek ways to collaborate.  
We understand our shared goals and how each area fits together.  
We develop solutions 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.



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)

### Councillor Edward Oram

Division 4 | Portfolio: Water

### Deputy Mayor Drew Wickerson

Division 6 | Portfolio: Communities and Heritage

### Councillor Grant Mathers

Division 3 | Portfolio: Planning and Regulation

### Councillor Cherie Rutherford

Division 5 | Portfolio: Parks, Sport and Public Spaces

### Mayor Tony Williams

Chair: Ordinary Council | Portfolio: Advance Rockhampton Council

### Councillor Marika Taylor

Division 7 | Portfolio: Infrastructure

### Councillor Neil Fisher

Division 2 | Portfolio: Airport

### Councillor Shane Latcham

Division 1 | Portfolio: Waste and Recycling



# Key Focus Areas

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: 2.1.1.1 | 2.1.4.1 | 4.2.1.1 | 4.2.1.2 | 4.2.1.3 | 5.1.2.2 | 5.1.2.3

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: 1.2.3.1 | 1.2.3.2 | 1.2.4.1 | 2.2.1.1 | 3.1.2.4

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, identifying changing demands in services and in supporting advocacy for external funding of projects.

Our Community  
Corporate Plan Theme

## Economic Development and Future Growth

Operational Plan Reference: 1.1.4.1 | 2.1.1.1 | 3.1.2.1 | 3.1.2.2 | 3.1.2.3 | 3.2.1.1 | 3.2.1.2 | 3.2.3.1 | 3.3.1.1 | 3.3.1.2

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: 3.4.2.1

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.

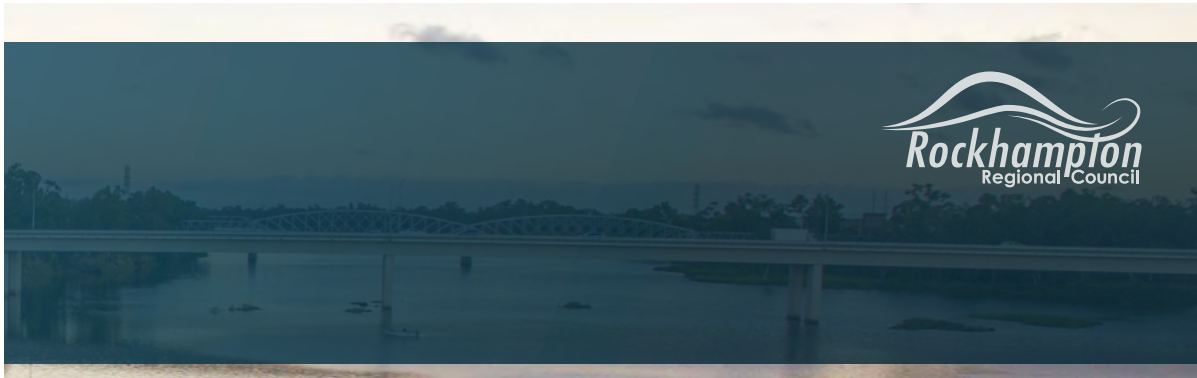
**Our Community**  
Corporate Plan Theme

## Zoo Entrance Area Project

Operational Plan Reference: 5.1.3.1

Formalised entry to the Rockhampton Zoo and additional amenities block, this project seeks to continue Council's commitment to the Rockhampton Botanic Gardens and Zoo redevelopment and enhance our visitor experience. Additionally, the commencement of a visitor hub will greatly improve customer experience through wayfinding and site legality and promote longer stays on the site.





## Mount Morgan Water Pipeline Project

Operational Plan Reference: 5.1.2.1

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

## Rockhampton Sports Precinct Design

Operational Plan Reference: 2.2.1.1

This project will continue the planning and design for the Rockhampton Sports Precinct, a contemporary regional scale multipurpose sports precinct that will meet the sport and recreation needs of the Rockhampton Region. The Precinct will deliver a level of community and sporting facilities that will not only support the health and wellbeing of the community, but also cater for regional, state and national level sporting competition, with the aim to attract sporting carnivals and events, giving our sports community and participants the opportunity to compete in and watch these events.

**Our Community**  
Corporate Plan Theme

## Rockhampton Airport Solar

Operational Plan Reference: 4.2.2.2

With support from a Federal Government 'Activating Local Councils Reef Action Plans' grant, this project will deliver a 976kW solar system at the Rockhampton Airport Terminal. As Council's second highest electricity-consuming facility, the Rockhampton Airport is critical regional infrastructure that is owned and operated by Council, supporting around 600,000 passenger movements through the Rockhampton Region each year. The Rockhampton Airport Solar project supports the Reef 2050 Plan of 'limiting the impacts of climate change' by providing renewable energy to lead our community by example and cost-effectively accelerate the local transition towards net zero emissions.

**Our Environment**  
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 2024-2025 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 2024-2025 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 2024-2025 Performance Plan.	Achieve all financial and non-financial performance targets.	Water
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.	Whole of Council
1.1.4.1 Continue to advocate for support from other levels of government for Council's planned priorities.	Quarterly updates to Council on advocacy for planned priorities in accordance with the Advocacy Framework.	Whole of Council

*\*Operational Plan Action 1.1.2.1 also aligns with Corporate Plan Effort 1.1.3.*



**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
1.2.3.1 Provide a conduit for all our diverse and active community groups and members to achieve common objectives.	Activity within the community and various initiatives and opportunities reported monthly to Council in Corporate Performance Reports.	Communities and Heritage/ Parks, Sport and Public Spaces
1.2.3.2 Increase engagement in the Rockhampton CBD.	Review the CBD Framework and make recommendations by 30 June 2025 as to whether the framework should be updated.	Advance Rockhampton
1.2.4.1 Develop a better understanding of our communities' issues, undertake options analysis and develop a long-term Community Development Strategy and short-term action plan.	Develop a long-term Community Development Strategy and short-term action plan by 31 March 2025.	Communities and Heritage

\*Operational Plan Action 1.1.4.1 also aligns with Corporate Plan Effort 1.2.1.



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

**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

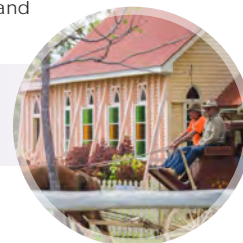
Action	Target	Portfolio
1.3.1.1 Implement the Health and Safety Strategy.	Deliver the Health and Safety Strategy actions for 2024-25.	Whole of Council
1.3.1.2 Maintain a safe work environment for all employees, volunteers and contractors of Council.	Develop and implement the annual Work Health and Safety Performance Measures Procedure for 2024-25 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 2024-25.	Whole of Council

# Our Community

## OUR COMMITMENT

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

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



#### 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 Prepare Asset Management Plans for Stormwater Infrastructure, Site Improvements and Airport Infrastructure.	Prepare draft Stormwater Infrastructure, Site Improvements and Airport Infrastructure Asset Management Plans and seek Asset Custodian endorsement by 30 June 2025.	Infrastructure
2.1.1.2 Prepare a discussion paper which outlines the number of different heritage and museum offerings/arrangements within the community that are supported by Council to identify potential risks in future delivery of services.	Discussion paper prepared and briefing to Council provided by 1 December 2024.	Parks, Sport and Public Spaces/ Communities and Heritage
2.1.1.3 Implement licence plate recognition technology to bolster parking enforcement capabilities and streamline traffic data collection.	Implement licence plate recognition technology by 30 November 2024.	Planning and Regulation
2.1.4.1 Prepare scope and seek grant funding for design and business case development following completion of the Rockhampton Showgrounds and Victoria Park Master Plan.	Submission for grant funding by 31 December 2024.	Communities and Heritage/ Parks, Sport and Public Spaces
2.1.4.2 Undertake a review of Council's strategic planning documents to gauge progress and currency and assess what updates may be appropriate.	Review to be completed by 30 June 2025.	Whole of Council





Action	Target	Portfolio
2.1.5.1 Define mowing frequency and presentation standards for parks across the Region.	Report to Council in September 2024 with recommended categorisation and service frequencies of areas maintained by Parks.	Parks, Sport and Public Spaces
2.1.5.2 Prepare a report to Council on the re-opening date of the Southside Cemetery for future burials in Rockhampton.	Report to be presented to Council by 30 June 2025.	Parks, Sport and Public Spaces

*\*Operational Plan Action 3.3.1.1 also aligns with Corporate Plan Effort 2.1.2.  
 \*\*Operational Plan Action 2.1.5.1 also aligns with Corporate Plan Effort 2.1.3.*



OPERATIONAL PLAN 2024 - 2025 | 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 Progress design development and approvals for the Rockhampton Sports Precinct.	Present a quarterly report on progress to Council.	Parks, Sport and Public Spaces
<p>*Operational Plan Action 1.2.3.1 also aligns with Corporate Plan Effort 2.2.2.                      **Operational Plan Action 1.2.4.1 also aligns with Corporate Plan Effort 2.2.3.                      **Operational Plan Action 3.2.3.1 also aligns with Corporate Plan Effort 2.2.4.</p>		

**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 Ensure the Heritage Village has a defined and suitable collection in keeping with the relevant time period.	Develop a Collections Management Plan that will deliver a focused, engaging and sustainable collection by end February 2025.	Communities and Heritage
2.3.1.2 Develop a Programming Policy for Performing and Visual Arts presentation and support.	Program Policy to be endorsed by Council by 30 June 2025.	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 develop regular and formal engagement with our Traditional Land Owners.	Develop regular and formal engagement with the Traditional Owners of Land and monitor the progress of ILUA arrangements and present report to Council every quarter.	Communities and Heritage
2.3.3.2 Develop a Dual Naming Policy.	Dual Naming Policy be endorsed by Council by 30 June 2025.	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
3.1.2.1 Review and report on progress of implementation of the Rockhampton Region Economic Development Strategy and Economic Action Plan 2023-2028.	Report the results of the review to Council by 30 June 2025.	Advance Rockhampton
3.1.2.2 Complete the statutory 10-year review of the Rockhampton Region Planning Scheme.	Complete the review of the Rockhampton Region Planning Scheme by 30 June 2025.	Planning and Regulation
3.1.2.3 Prepare a Major Amendment to the Rockhampton Region Planning Scheme in accordance with the findings of the statutory 10-year review.	Report to Council to commence the Major Amendment of the Rockhampton Region Planning Scheme by 30 June 2025.	Advance Rockhampton
3.1.2.4 Establish a Local Housing Solutions Forum to coordinate planning and delivery of appropriate local housing solutions across the public, private and non-governmental organisation (NGO) sectors.	Establish the Local Housing Solutions Forum by 30 September 2024.	Advance Rockhampton

\*Operational Plan Action 3.1.2.1 also aligns with Corporate Plan Effort 3.1.1.

\*\*Operational Plan Action 4.2.2.1 also aligns with Corporate Plan Effort 3.1.3.



OPERATIONAL PLAN 2024 - 2025 | 19



# Our Economy

**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 Develop a rolling 'Live and Work in Rockhampton' marketing campaign.	Deliver and launch campaign by 30 June 2025.	Advance Rockhampton
3.2.1.2 Develop an Investment Attraction Strategy to support and deliver Council's Economic Development Strategy and Economic Action Plan.	Develop an Investment Attraction Strategy and present to Council by 28 February 2025.	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.	Include appropriate non-Council projects and issues in Council's Advocacy Plan.	Whole of Council

\*Operational Plan Action 3.1.2.1 also aligns with Corporate Plan Effort 3.2.2.

\*\*Operational Plan Action 3.2.1.2 also aligns with Corporate Plan Effort 3.2.4.

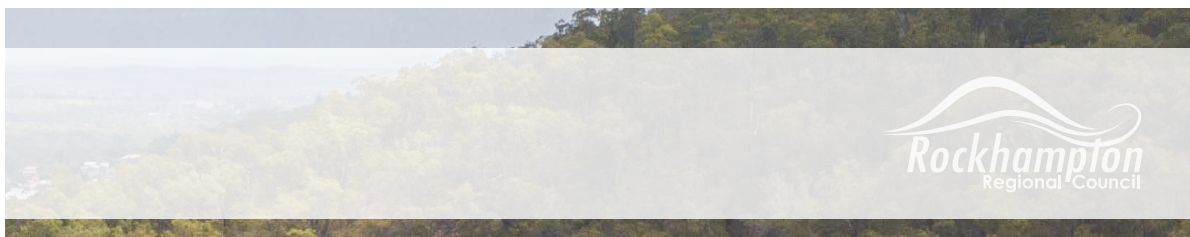


Our work attracts visitors to the Region **GOAL 3.3**

**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 Grow the accessibility and inclusivity experiences within the existing major Council-run events and the tourism sector, in line with the 2023/24 and 2024/25 Year of Accessible Tourism, Tourism Queensland objectives.	Implement new accessible and inclusive based content across the Explore Rockhampton media channels by 30 June 2025.	Advance Rockhampton
3.3.1.2 Develop a 2032 Olympic and Paralympics Games Strategy to attract events and tourism to the Region.	Present 2032 Olympic and Paralympics Games Strategy to Council by 31 December 2024.	Advance Rockhampton/ Parks, Sport and Public Spaces



Action	Target	Portfolio
3.3.1.3 Investigate the creation of trade-ready tourism products sellable by travel agents within Council's existing tourism experiences.	Develop products by 30 June 2025.	Advance Rockhampton
3.3.2.1 Develop an Event Attraction Strategy to support the acquisition and delivery of non-Council run events.	Complete Event Attraction Strategy by 30 June 2025.	Advance Rockhampton

\*Operational Plan Action 3.3.1.2 also aligns with Corporate Plan Effort 3.3.2.



**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
3.4.2.1 Undertake the North Rockhampton Sewage Treatment Plant Augmentation Project.	Undertake the renewal of an existing process train in line with approved project schedule.	Infrastructure

\*Operational Plan Action 3.3.1.2 also aligns with Corporate Plan Effort 3.4.1.

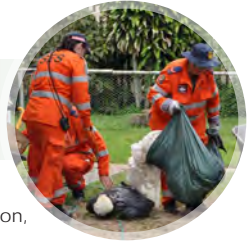


# Our Environment

**OUR COMMITMENT**

We will deliver environmental sustainability strategies and plans.

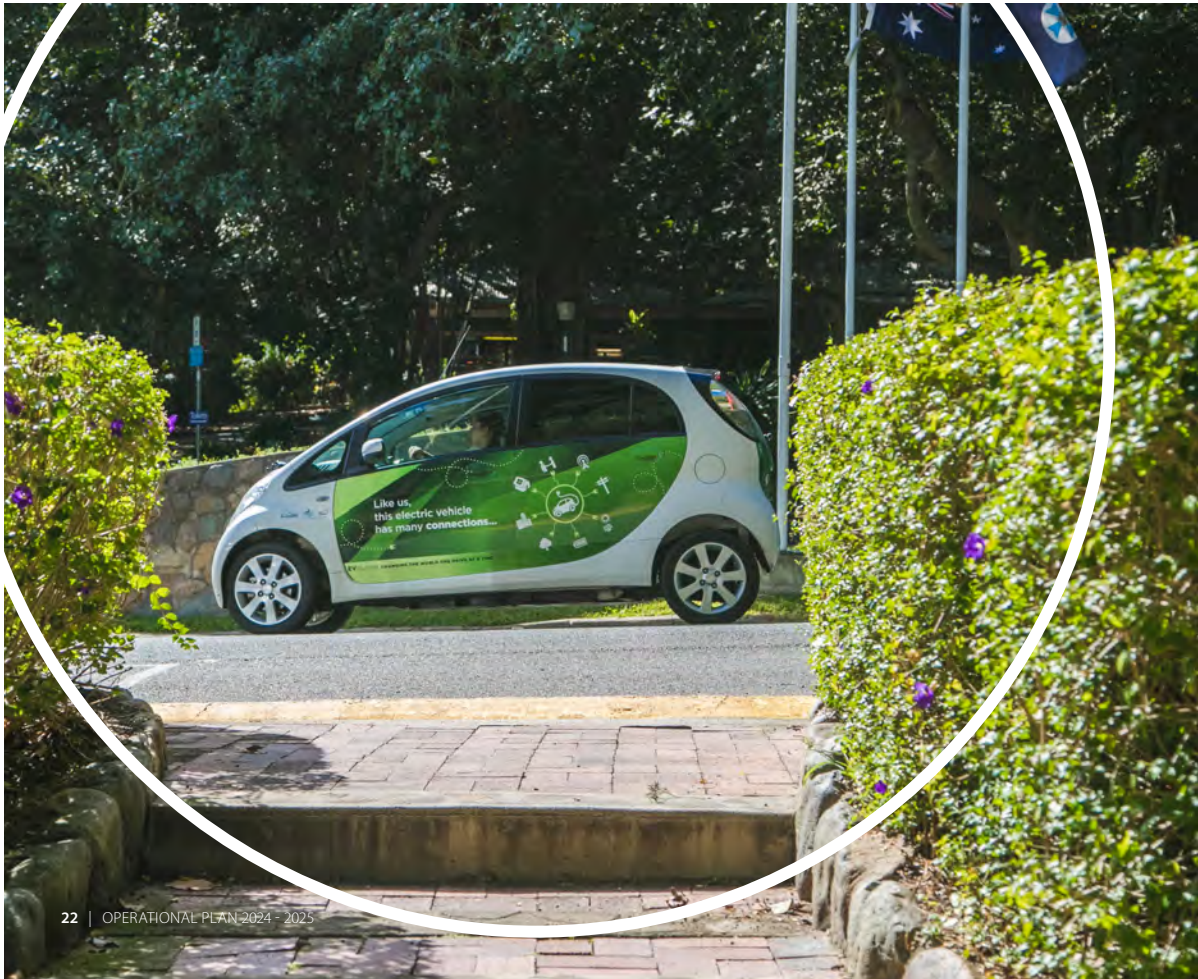
**GOAL 4.1** Our Region is resilient and prepared to manage climate-related risks and opportunities



**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 Progress Council's Climate Risk Management Plan, guided by the state and national climate risk management frameworks.	Develop the plan and seek grant funding to help commence local implementation by 30 June 2025.	Water



22 | OPERATIONAL PLAN 2024 - 2025



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.	Implement the rehabilitation program with prioritised work packages issued for tender by 30 September 2024.	Water
4.2.1.2 Implement the development of the Lakes Creek Road Landfill in accordance with the Masterplan and detailed design.	Complete actions from the Masterplan in line with budget and in accordance with detailed design by 30 June 2025.	Waste and Recycling
4.2.1.3 Commence implementation of the Central Queensland Regional Waste & Resource Recovery Management Plan (RWRRWN).	Develop an implementation plan and report to Council quarterly.	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
4.2.2.2 Commence the Airport Solar project.	Commence installation by February 2025.	Infrastructure

\*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 4.2.4 and 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 3.1.2.2 also aligns with Corporate Plan Effort 4.3.1.



**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

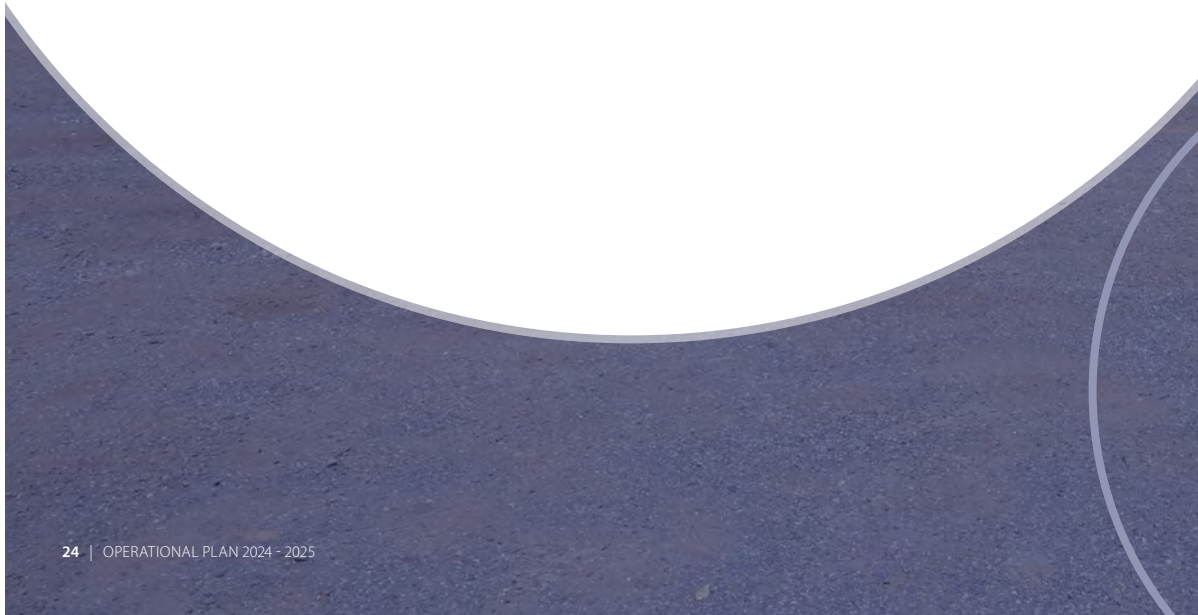


**EFFORTS**

- \*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

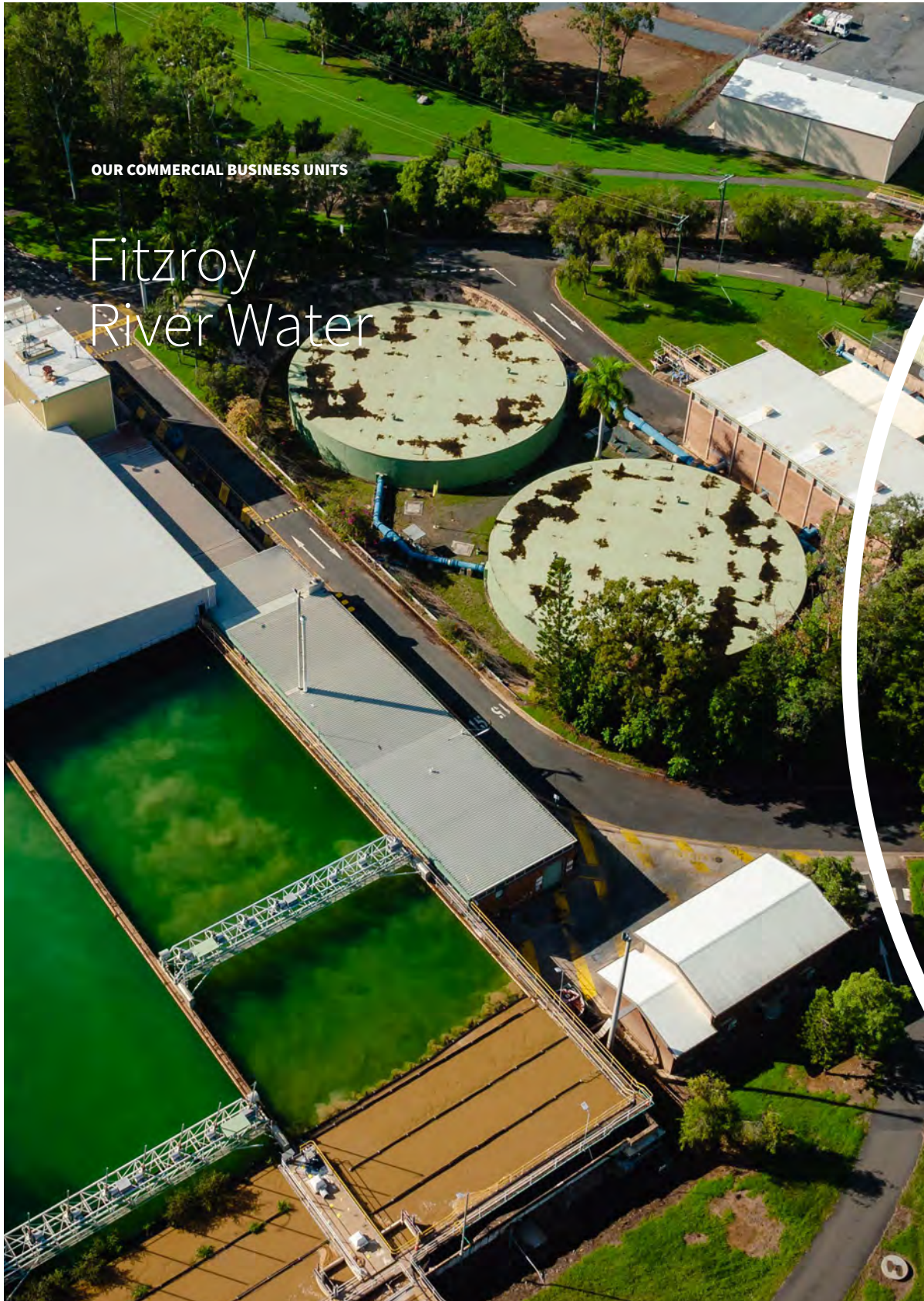
Action	Target	Portfolio
5.1.2.1 Construction of a new potable water pipeline from Gracemere to Mount Morgan.	Monthly reports to be provided to Council.	Infrastructure
5.1.2.2 Develop a Depot Strategy to guide Council's future efforts on Depots.	Strategy and action plan to be completed by 30 June 2025.	Parks, Sport and Public Spaces
5.1.2.3 Update Pilbeam Theatre Redevelopment concept design.	Provide report to Council on updated concept design by 30 June 2025.	Communities and Heritage
5.1.3.1 Undertake the Zoo Entrance Area Project.	Complete project by 30 June 2025.	Parks, Sport and Public Spaces

\*Operational Plan Action 5.1.2.2 also aligns with Corporate Plan Effort 5.1.1.  
 \*\*Operational Plan Actions 3.4.2.1 and 5.1.2.1 also align with Corporate Plan Effort 5.1.3.



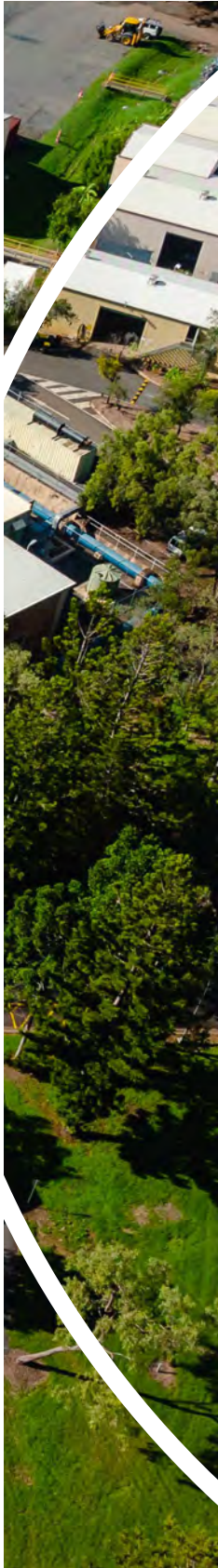






OUR COMMERCIAL BUSINESS UNITS

# Fitzroy River Water



## 2024-2025 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 \$1.11 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 2024-25 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 2024-25 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.

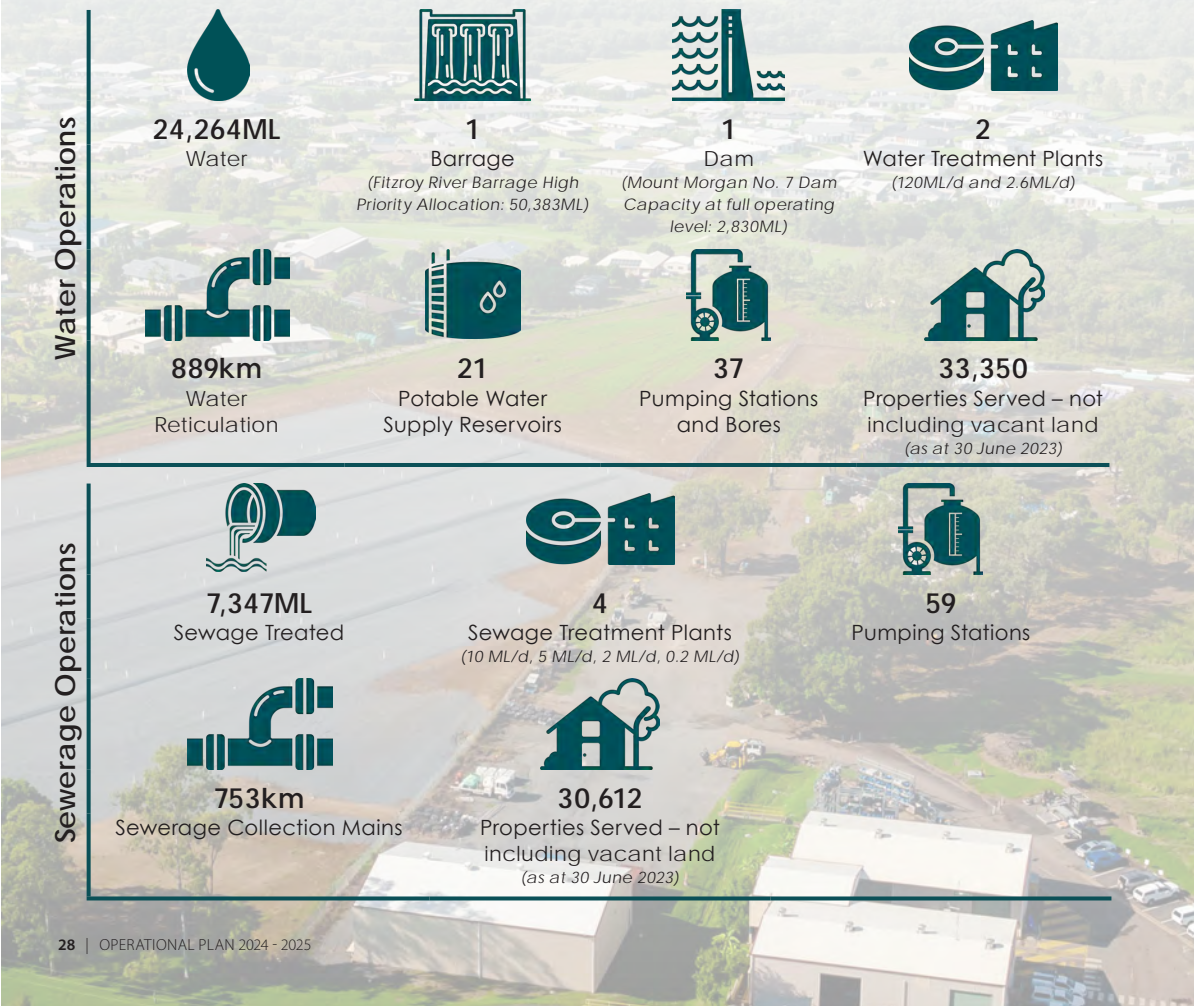
Contribute to the Region's liveability, growth and development by being a leading water and sewerage business.

**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:



## FINANCIAL AND NON-FINANCIAL PERFORMANCE TARGETS

### Financial Performance

Performance Measure	2024-25 Target	Explanation	Calculation
Operating surplus ratio	49.1%	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	595.6 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)	33.9%	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	22.6%	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	2024-25 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 sewerage 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 2024-25 financial year and are funded by Council:

### Water

Community Service Obligation	Estimated Cost	Objective
Sporting Bodies Water Access and Consumption	\$71,472	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.
<b>Water Total</b>	<b>\$181,472</b>	

### Sewerage

Community Service Obligation	Estimated Cost	Objective
Combined Line Charges (expenses)	\$90,291	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	\$153,440	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.
<b>Sewerage Total</b>	<b>\$543,731</b>	
<b>TOTAL</b>	<b>\$725,203</b>	



## 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 2024-25 financial year are outlined below:

Water Supply	Cost
Barrage / Dam	\$2.5M
Water Treatment Plants	\$8.5M
Water Pump Stations	\$1.8M
Water Reservoirs	\$0.3M
Water Mains	\$0.7M
Water Meters	\$2.6M
Water Supply	\$44.7M
Solar Initiative	\$0.4M
<b>TOTAL</b>	<b>\$61.5M</b>

Sewerage	Cost
Sewage Treatment Plants	\$34.6M
Sewerage Pump Stations	\$4.8M
Sewerage Mains	\$7.7M
Other	\$1.1M
<b>TOTAL</b>	<b>\$48.2M</b>

## 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 2024-25 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:

#### Drinking Water Supply Schemes/Bulk Water Services (>100,000 total population)

- » 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

#### Raw/Untreated Water Supply Schemes (>100 customers)

- » 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

#### Sewerage Schemes (>80,000 total population)

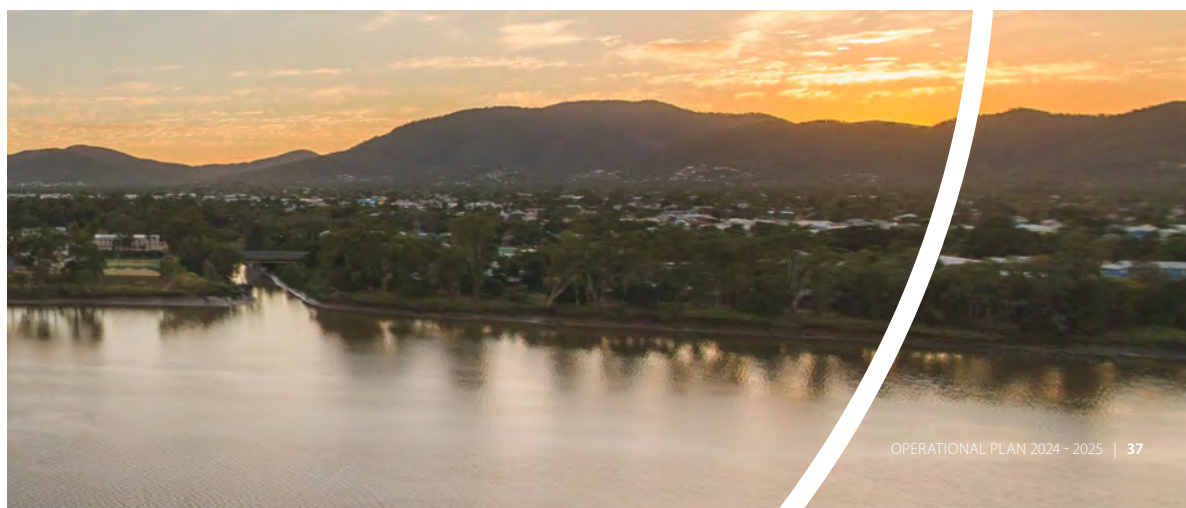
- » North Rockhampton Sewerage Scheme – servicing suburban North Rockhampton
- » South Rockhampton Sewerage Scheme – servicing suburban South Rockhampton
- » Gracemere Sewerage Scheme – servicing the Gracemere community
- » Mount Morgan Sewerage Scheme – servicing the Mount Morgan township

#### Recycled Water Schemes (>10 customers)

- » 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	121
Casual	2





OUR COMMERCIAL BUSINESS UNITS

# Rockhampton Regional Waste and Recycling



## 2024-2025 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 facility management services to the communities of Bajool, Bushley, Alton Downs and Bouldercombe.

RRWR will enhance the community by embracing the principles of Council's Resource Recovery Strategy, as we move towards a circular economy.

This plan underpins RRWR's performance objectives over the 2024-25 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 2024-25 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 2040, 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:



40 | OPERATIONAL PLAN 2024 - 2025



## FINANCIAL AND NON-FINANCIAL PERFORMANCE TARGETS

### Financial Performance

Performance Measure	2024-25 Target	Explanation	Calculation
Operating surplus ratio	31.4%	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	85.7 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)	7.7%	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	7.4%	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	23.4%	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	2024-25 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 2024-25 financial year and are funded by Council:

Community Service Obligation	Estimated Cost	Objective
Old Landfills Maintenance Works	\$122,705	To offset the costs associated with monitoring and maintaining many old closed landfill sites.
Regulated Waste Disposal	\$246,418	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	\$116,058	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 \$529,000. 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 2040, and to fostering desired behaviours in relation to recycling, waste generation, litter and illegal dumping.



Community Service Obligation	Estimated Cost	Objective
Assisted Service	\$389,026	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 Facilities	\$930,646	Council has fees and charges for disposal of waste at the regional waste facilities which will offset operational costs by the amount of \$305,000. The CSO amount has been reduced by the same amount.
<b>TOTAL</b>	<b>\$1,859,853</b>	

## 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 Facility gate fees are set per transaction.

## PROPOSED MAJOR INVESTMENTS

RRWR's proposed major investments for 2024-25 financial year are outlined below:

Project	Cost
Lakes Creek Road Landfill - Life Extension (completion of Cell D and commencement of key stormwater management infrastructure)	\$3.9M
Mount Morgan Waste Facility Upgrades	\$0.1M
Other projects	\$0.7M
<b>TOTAL</b>	<b>\$4.7M</b>

## 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 2024-25 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
- » Resource Recovery 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.



ROCKHAMPTON REGIONAL COUNCIL

## 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
- » Preparation of a kerbside organics collection Business Case and presentation to Council on the most appropriate service for the Region
- » Development and management of Council's Resource Recovery 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 facilities
- » Management of historical and closed landfill sites



46 | OPERATIONAL PLAN 2024 - 2025

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	38

**Other Resources**

RRWR utilises 10 waste collection vehicles, one landfill compactor, two front end loaders (waste handler), one excavator, water truck 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 facilities and for areas which require specialised work.



OPERATIONAL PLAN 2024 - 2025 | 47

OUR COMMERCIAL BUSINESS UNITS

# Rockhampton Airport







## 2024-2025 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 2024-25 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 2024-25 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	2024-25 Target	Explanation	Calculation
Operating surplus ratio	28.5%	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	48.0 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)	27.1%	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	21.8%	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	3.9%	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 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 3%	Completion of capital program in accordance with adopted timeframe and budget.	Actual expenditure divided by budget

## Non-Financial Performance

Performance Measure	2024-25 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 2024-25 financial year and are funded by Council:

Community Service Obligation	Estimated Cost	Objective
Royal Flying Doctors Service and Capricorn Helicopter Rescue Service	\$285,323	Donation of annual landing fees and lease costs in the form of waiving associated costs.
Patient car parking waiver	\$69,158	To waive car parking fees for eligible customers under the Patient Travelling Subsidy Scheme.
<b>TOTAL</b>	<b>\$354,481</b>	



# 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.

ROCKHAMPTON REGIONAL COUNCIL

## PROPOSED MAJOR INVESTMENTS

The Rockhampton Airport's proposed major investments for 2024-25 financial year are outlined below:

Aeronautical	Cost
Taxiway J Renewal	\$0.5M
Bay 3 Renewal	\$0.2M
Other	\$0.1M
<b>TOTAL</b>	<b>\$0.8M</b>
Non-Aeronautical	Cost
HV Upgrades	\$1.3M
Land Purchase	\$1.0M
Aviation Drive Resurface	\$0.3M
Aviation Security Infrastructure	\$0.2M
Aeroworx Building Renewal	\$0.2M
Other	\$0.3M
<b>TOTAL</b>	<b>\$3.3M</b>



## 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 2024-25 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 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	24



PO BOX 1860  
ROCKHAMPTON QLD 4700

PH 1300 22 55 77

[ENQUIRIES@RRC.QLD.GOV.AU](mailto:ENQUIRIES@RRC.QLD.GOV.AU)

[ROCKHAMPTONREGION.QLD.GOV.AU](http://ROCKHAMPTONREGION.QLD.GOV.AU)



**5.2 REVENUE POLICY 2024/2025**

**File No:** 5237  
**Attachments:** 1. [Revenue Policy 2024/2025](#)↓  
**Authorising Officer:** Ross Cheesman - Deputy Chief Executive Officer  
**Author:** Marnie Taylor - Chief Financial Officer

---

**SUMMARY**

*Chief Financial Officer presenting the 2024/2025 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 2024/2025 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 2025/2026 budget adoption process, to be carried out between 31 May 2025 and 1 August 2025.

**COMMENTARY**

Revenue Policy 2024-2025 – this policy is Council's strategic Revenue Policy which applies for the financial year 1 July 2024 – 30 June 2025.

**CONCLUSION**

The attached 2024/2025 Revenue Policy is presented for adoption by Council.

# **REVENUE POLICY 2024/2025**

## **Revenue Policy 2024/2025**

**Meeting Date: 25 June 2024**

**Attachment No: 1**

## REVENUE POLICY 2024-2025

### STATUTORY POLICY



#### 1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2024 to 30 June 2025.

#### 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

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

Social Housing Development Incentives Policy – 1 May 2024 to 30 April 2027

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

#### 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:	3	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 ratepayer's 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:	3	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.

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	3	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 5

**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:	3	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 5

**5.3 RATES CONCESSION POLICY 2024/2025**

**File No:** 8785  
**Attachments:** 1. [Draft Rates Concession Policy](#)↓  
**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 2025/2026 budget adoption process, to be carried out between 31 May 2025 – 1 August 2025.
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 10 of the *Local Government Regulation 2012*.

**CONCLUSION**

The Rates Concession Policy, as part of the 2024/25 budget documentation, is attached and presented to Council for approval.



# **RATES CONCESSION POLICY 2024/2025**

## **Draft Rates Concession Policy**

**Meeting Date: 25 June 2024**

**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

#### LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 9

#### 4 Definitions

To assist in interpretation, the following definitions apply:

CBD	Central Business District
CBD Mixed Use Category One Property	A property: (a) Within the defined CBD area, as detailed in appendix 1, 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, as detailed in appendix 1, 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 that is part of a Community Title Scheme or residential group title at which one ratepayer of the land must reside permanently for a minimum of six months of the year. Principal place of residence will not apply to a flat, regardless of whether the ratepayer resides there.
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.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 9

## 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.

### 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 their 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 ratepayer 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 Eligibility Criteria for Rate Concessions

To be eligible, the relevant 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;

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 9

- (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;
- (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 and Community Childcare Providers

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

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 9

- (c) Category Three (A) – Charitable Organisations Offering Residential Services Benefiting the Aged, Persons with a Disability and/or Persons Experiencing Domestic Violence
  - Rebate Level General Rates – 80%
  - 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
- (d) Category Three (B) – Charitable Organisations Offering Services Benefiting the Aged, Persons with a Disability and/or Persons Experiencing Domestic Violence, Excluding Residential Services Covered in (c) Category Three (A)
  - 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
- (e) Category Four – Approved Not-for-Profit Sporting or Community Organisations Not Captured by Another Category
  - 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
- (f) 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.
- (g) Category Six - Charitable Organisations Not Captured by Another Category
  - 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 – \$ 1,000.00 for Service Charges only.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 9

## (h) 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.

**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 2024/2025 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.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 6 of 9

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.

**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 ratepayer 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.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	21	Section:	Finance
Reviewed Date:		Page No:	Page 7 of 9



**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.

**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:	21	Section:	Finance
Reviewed Date:		Page No:	Page 8 of 9



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

**5.4 DEBT (BORROWINGS) POLICY 2024/2025**

**File No:** 5237  
**Attachments:** 1. [Draft Debt \(Borrowings\) Policy](#)↓  
**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 2024/2025 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 2025/2026 budget adoption process, to be carried out between 31 May 2025 – 1 August 2025.

**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 2024/25

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 2024/2025**

## **Draft Debt (Borrowings) Policy**

**Meeting Date: 25 June 2024**

**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:	DRAFT	Department:	Corporate Services
Version:	18	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	7-13
2024/25	42,000,000	9,812,337	15-20
2025/26	80,000,000	12,269,859	15-20
2026/27	43,000,000	16,975,384	15-20
2027/28	26,000,000	19,595,144	15-20
2028/29	19,000,000	21,535,142	15-20
2029/30	10,000,000	23,199,623	15-20
2030/31	31,000,000	24,403,398	15-20
2031/32	-	36,081,889	15-20
2032/33	-	57,676,222	15-20
2033/34	-	28,392,701	15-20

#### 5.2 Repayment Schedule

The loan portfolio of Council is raised solely with QTC primarily utilising QTC's fixed rate loan product, although Council may avail itself of a variable rate loan from time to time. 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:	18	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 2024/25 is as follows:

**Table 2**  
**Budget Interest and Redemption by Fund/Function for the Year to 30 June 2025**

	A	B	C	D	E (A - C + D = E)
Function Description	Book Debt Balance 01/07/2024	QTC Admin and Interest	QTC Redemption	New Advances	EST Book Debt Balance 30/06/2025
Water and Sewerage	2,061,130	115,900	229,440	20,000,000	21,831,690
Waste and Recycling	6,445,120	146,130	578,270	2,500,000	8,366,850
Airport	13,768,550	264,780	1,088,820	-	12,679,730
Other/ General Functions	108,716,340	3,272,610	7,915,810	19,500,000	120,300,530
<b>TOTAL ALL FUNDS</b>	<b>130,991,140</b>	<b>3,799,420</b>	<b>9,812,340</b>	<b>42,000,000</b>	<b>163,178,800</b>

## 6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – no later than 30 June 2025 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:	18	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 3

**5.5 RATES AND CHARGES - REFUNDS AND ADJUSTMENTS POLICY**

**File No:** 8785  
**Attachments:** 1. **Draft Rates and Charges - Refunds and Adjustments Policy** [↓](#)  
**Authorising Officer:** Ross Cheesman - Acting 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 and Charges – Refunds and Adjustments 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 and Charges – Refunds and Adjustments Policy as part of the 2025/2026 budget adoption process, to be carried out between 31 May 2025 – 1 August 2025.

**COMMENTARY**

Rates and Charges – Refunds and Adjustments Policy – this policy applies to rates and charges issued to ratepayers and does not apply to the refund of payments made under the Fees and Charges Schedule.

The purpose of the policy is to set limits to assist in determining the extent to which Council seeks to recover amounts undercharged or reimburse amounts overcharged for rates and charges in the current or previous levy periods.

**CONCLUSION**

The Rates and Charges – Refunds and Adjustments Policy is attached and presented to Council for approval.



# **RATES AND CHARGES - REFUNDS AND ADJUSTMENTS POLICY**

## **Draft Rates and Charges - Refunds and Adjustments Policy**

**Meeting Date: 25 June 2024**

**Attachment No: 1**

## RATES AND CHARGES – REFUNDS AND ADJUSTMENTS POLICY

### COMMUNITY POLICY



#### 1 Scope

This policy applies to rates and charges issued to ratepayers of Rockhampton Regional Council. This policy does not apply to the refund of payments made under the Fees and Charges Schedule.

#### 2 Purpose

The purpose of this policy is to set limits to assist in determining the extent to which Council seeks to recover amounts undercharged or reimburse amounts overcharged for rates and charges in the current or previous levy periods.

#### 3 Related Documents

##### 3.1 Primary

Nil

##### 3.2 Secondary

*Limitation of Actions Act 1974*

*Local Government Act 2009*

*Local Government Regulation 2012*

Rates/Water Refund Request Form

#### 4 Definitions

To assist in interpretation, the following definitions apply:

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
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).

#### LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	3	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 1 of 3

## 5 Policy Statement

From time to time Council becomes aware of situations where a property has been charged rates or other charges incorrectly. This can result from a range of circumstances including the receipt of inaccurate information, determinations by courts and decisions made by other agencies.

This policy sets the limits in regard to refunding amounts overcharged and the collection of amounts undercharged as a result of amending records to correctly reflect the charges which should apply.

### 5.1 Circumstances Where Adjustments Are Made

The following are circumstances where adjustments are made:

- (a) Where it can be clearly established that a Council error has been made, the applicable refund is granted for up to the last six financial years of such overpayment, unless the ratepayer can provide supporting documentation to substantiate a claim for a period exceeding six years. If there has been a change in ownership in the past six years the refund may only be granted to the current owner for the period of their ownership (that is from the date of settlement).
- (b) Where it can be clearly established that the immediate prior owner of a property, prior to most recent property settlement, has failed to cancel an automatic payment to either the rates or water account the funds will be refunded (upon supply of requested evidence). Council is unable to go back to any previous owners prior to this.
- (c) When Council is not notified of a change being made to a property which affects the rating details or requirements have not been complied with (for example pedestal removed but Council not informed or necessary disconnection forms not lodged) then Council only refunds the overcharged rates applicable from the date of being notified by the relevant Council Department or State Government Authority. Refunds are not backdated prior to the date of notification.
- (d) In cases where Council is unable to clearly establish if an error has been made or all requirements have been complied with (for example insufficient supporting documentation), then no refund is granted. The only exception would be if a ratepayer is prepared to provide sufficient supporting documentation which would enable Council to clearly decide that an error had been made.
- (e) In cases where rates have been undercharged, including where an error has been made by Council or another agency such as Department of Resources, then the error is to be immediately corrected. An amended notice is sent to the ratepayer for the amount of rates and charges that should have been levied for the period of the undercharge except where the undercharge is the result of an administrative error on Council's part, in which case the extent of any retrospective adjustment is limited to a period of the current year and previous 12 months or two rating year periods.
  - (i) If payment is likely to cause any hardship then Council allows the ratepayer a period of up to 12 months in which the undercharged amount can be paid by regular weekly, fortnightly or monthly instalments. No interest is charged in respect of the undercharged amount and applicable discounts are granted providing the undercharged rates are repaid within the approved timeframe.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	3	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 2 of 3

### 5.2 How Adjustments are Made

When an adjustment has been made to a rates assessment, ie change in rating category or an alteration to a utility charge, the following applies:

- (a) Credit adjustment:
  - (i) Net credit greater than \$50 - the credit is applied to the assessment and a rates notice is issued; or
  - (ii) Net credit less than \$50 - the credit is applied to the assessment only,
- (b) Debit Adjustment:
  - (i) Within one month prior to the end of the relevant rating period no charge or notice is issued. Assessment is updated for the next rating period.

The ratepayer may request a refund of a credit after the adjustment has been made.

### 5.3 Authority to Make Adjustments

The Rates and Revenue Supervisor, Chief Financial Officer, Deputy Chief Executive Officer and CEO are delegated under the *Local Government Regulation 2012* to make adjustments in accordance with this policy.

## 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:	3	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 3 of 3

**5.6 DEBT RECOVERY POLICY**

**File No:** 8785  
**Attachments:** 1. [Draft Debt Recovery Policy](#)↓  
**Authorising Officer:** Ross Cheesman - Acting 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 Debt Recovery 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 Debt Recovery Policy as part of the 2025/2026 budget adoption process, to be carried out between 31 May 2025 – 1 August 2025.

**COMMENTARY**

Debt Recovery Policy – this policy applies to ratepayers and other debtors with overdue rates and charges or other amounts owed to Council.

**CONCLUSION**

The Debt Recovery Policy is attached and presented to Council for approval.

# **DEBT RECOVERY POLICY**

## **Draft Debt Recovery Policy**

**Meeting Date: 25 June 2024**

**Attachment No: 1**

## DEBT RECOVERY POLICY

### COMMUNITY POLICY



#### 1 Scope

This policy applies to overdue rates and charges or other amounts owed to Rockhampton Regional Council by ratepayers, debtors and suppliers.

#### 2 Purpose

The key objectives of this policy is to:

- (a) Ensure a fair, consistent and accountable approach to Council's debt management and collection practice;
- (b) Recognise the importance debt recovery has on the capacity of Council to deliver services to the community;
- (c) Maximise the collection of outstanding debts;
- (d) Establish timelines of communication and debt collection itself to deliver consistency of service; and
- (e) Maximise the cost effectiveness of collection processes.

#### 3 Related Documents

##### 3.1 Primary

Nil

##### 3.2 Secondary

*Local Government Act 2009*

*Local Government Regulation 2012*

*Magistrates Courts Act 1921*

Accounts Receivable (Sundry Debtors) Policy

Bad Debts Register

Legal Proceedings - Commencement, Cessation and Other Matters Policy

Rate Payment Policy

Rates Relief (Hardship) Policy

Revenue Policy

Revenue Statement

#### 4 Definitions

To assist in interpretation, the following definitions apply:

Act	<i>Local Government Act 2009</i>
-----	----------------------------------

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 7

CEO	Chief Executive Officer A person who holds an appointment under section 194 of the Act. This includes a person acting in this position.
Committals	A financial commitment, either estimate or accurate, in the Supply Chain Management Module that signifies an approved order committing Council to the future acquisition of goods and/or services.
Council	Rockhampton Regional Council
Debtor	Any person, including a ratepayer, who owes money to Council.
Debt Collection Agent	The third party contracted to provide collection services for Council.
Delegated Officer	An employee appointed to a position sub-delegated the power under section 134 of the <i>Regulation</i> .
Financial Hardship	Unable to meet basic needs, including food, clothing, medicine, accommodation and children's education.
Pensioner	A person who is: (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 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.
Rates and Charges	As defined in the Act, 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).
Ratepayer	As defined in the Regulation, a person who is liable to pay rates or charges.
Regulation	<i>Local Government Regulation 2012</i>
Supplier	A person, organisation or entity that performs a specific act or acts including the provision of services and/or materials to another person, organisation or entity under an agreement enforceable by law.
Supply Chain Management Module	Supply Chain Management Module Purchasing and inventory module within Technology One R1, Council's corporate enterprise system.

## 5 Policy Statement

Rates and charges levied under the Act and Regulation provide a major source of revenue for Council and effective collection processes are vital to ensure viability of the organisation, whilst giving all due consideration and assistance to ratepayers and debtors who display genuine commitment to clearing their debt.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 7



The Act and Regulation provide mechanisms to recover overdue rates and charges. Under section 134 of the Regulation a debt may be recovered by bringing court actions against the person who is liable to pay the overdue rates and charges.

Overdue rates and charges may also be recovered by selling land under Division 3 of Part 12 of Chapter 4 of the Regulation.

There are no obligations under the Act that require Council to take any particular action in respect of overdue rates and charges before commencing legal action. Debt collection is a legitimate and necessary business activity, but it is essential that such activity is conducted in a fair and appropriate manner.

Council needs to carefully monitor the level of overdue rates and other amounts due to it, and be vigilant in the recovery function, as outstanding amounts can cause disruption to the provision of services and facilities. Rather than letting the level of overdue rates and other amounts escalate over time, it is preferable to constantly and consistently apply a fair, appropriate and vigilant recovery process.

It is sound administrative practice to adopt a policy that provides a uniform approach and not only assists employees in responding to enquiries but also demonstrates transparency by making clear the obligations of ratepayers and processes used by Council in assisting them meet their financial obligations.

Other amounts due to Council maybe recovered under this policy, for example sundry accounts receivable, licence fees, animal registrations and fines. Recognising the intricacies and specialised knowledge required in some of these functions, the financial records for amounts due are maintained within the appropriate module of Council's corporate applications.

Each Council department is responsible for managing their cash flows, ensuring amounts due to Council are collected as efficiently as possible. Assistance is provided from the Financial Services Section when required, including the capacity to transfer particular debts to rates or referral for further debt recovery action.

**5.1 Overdue Rates and Charges**

A period of approximately seven days after the close of the discount period is allocated to verify the accuracy of rate accounts and to identify those with overdue rates and charges.

The first reminder notice is sent to ratepayers whose accounts show outstanding amounts greater than \$10.

The first notice is a polite reminder with no threat of legal action. It encourages ratepayers to contact Council within 14 days if they are experiencing difficulties in paying their account to organise a suitable payment arrangement to clear the outstanding debt. This notice states Council's proposed action for recovery and that interest accrues on the debt and details of payment options. Following the expiry of 14 days after the reminder notice, a list is prepared on accounts that have outstanding amounts that, in the view of the Chief Financial Officer, requires collection action to mitigate the community's risk of lost revenue (rates and/or water charges), taking into consideration paragraphs 5.1.1.1 and 5.1.1.2 respectively.

This list is referred to Council's external debt collection agent for action outlined in paragraph 5.5.

**5.1.1 Payment Arrangements**

Any payment arrangements entered into with Council, to pay arrears, is not an agreement based on Chapter 4, Part 10, Section 125 of the Regulation.

If an assessment contains three or more years in rates or water arrears Council does not enter into any payment arrangement as the property is deemed to be eligible for sale under the terms of paragraph 5.1.2.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 7

**5.1.1.1 Pensioners**

Council may, at its sole discretion, enter into a pensioner arrangement for payment by regular instalments of rates and charges for pensioners who:

- (a) Are suffering genuine financial hardship;
- (b) Have a balance greater than \$1,000; and
- (c) Require an ongoing repayment arrangement.

Instalments are to be sufficient to ensure the arrears situation does not worsen (that is, at least enough to clear current period rates each year).

No interest is charged on overdue rates and water charges whilst the pensioner honours the arrangement.

Should the pensioner default under the arrangement they are subject to Council's normal recovery action for overdue rates and water charges in accordance with paragraph 5.5. Interest will apply to any overdue rates and charges as detailed in the Revenue Statement.

**5.1.1.2 Payment Arrangements (Rates Only)**

In cases where genuine financial hardship can be demonstrated, arrangements for payment by regular instalments may be accepted. Interest continues to accrue on any overdue rates and charges as outlined in the Revenue Statement.

To assist Council in applying this policy in a fair and consistent basis a ratepayer may be requested to supply additional supporting documentation. This information assists Council in understanding the financial situation of the impacted ratepayer.

Council does not pursue further recovery action against a ratepayer who has an agreed periodic payment arrangement, while the arrangement is current and the ratepayer adheres to the agreed repayment schedule. Council reserves the right to renegotiate or cancel a payment arrangement should circumstances change where the debt will not be paid within a reasonable time frame.

Should a ratepayer propose an arrangement to pay off the outstanding balance by periodic instalments, they are advised of Council's stance in the above paragraph and that whilst an acceptable level of regular payments is maintained; therefore demonstrating a genuine attempt to clear the debt, Council may defer recovery action. Should the ratepayer default under the arrangement they are subject to Council's normal recovery action for overdue rates in accordance with paragraph 5.5. Council does not enter into any further arrangements if previous agreed arrangements have not been adhered to.

Arrangements are reviewed periodically and any defaulted arrangements where an outstanding balance in the view of the Chief Financial Officer, requires collection action to mitigate the community's risk of lost revenue (rates and/or water charges), remains may be forwarded to Council's debt collection agent without further notice.

Ratepayers are advised that arrangements are not deemed to be an ongoing facility and all future rates must be paid when due. Repeated requests for arrangements are not accepted but in cases of genuine financial hardship, arrangements may be accepted in accordance with the relevant provisions of this policy.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 4 of 7

As a general guide, further recovery action is not taken where payments are being made as follows:

- (a) If the outstanding amount is the current levy or less, and adequate information regarding the ratepayers' financial situation has been supplied, Council will consider arrangements not exceeding the end of the relevant rating period.
- (b) If the outstanding amount is in excess of the current levy, and adequate information regarding the ratepayers financial situation has been supplied, Council will consider longer term arrangements for up to a period of 12 months noting that rates and charges that fall within this period are to be included in the arrangement.

Where these terms cannot be met the account is generally referred for recovery action as detailed in paragraph 5.5. Payments should ensure current rates and charges are paid as issued to ensure the account does not fall further in arrears.

Arrangements with periods greater than those outlined above may be approved in cases of extenuating circumstances (for example long term illness or unemployment). Approval is given by the Rates and Revenue Supervisor or Chief Financial Officer.

**5.1.2 Selling or Acquiring Land for Overdue Rates or Charges**

In accordance with the Regulation, Part 12 Overdue Rates and Charges, Division 3, Selling or Acquiring Land for Overdue Rates or Charges, the Debt Recovery Officer or the Rates and Revenue Supervisor and the Chief Financial Officer periodically prepares a list of ratepayers with rates and charges outstanding in excess of the periods allowed within the Regulation. This list is tabled for Council's consideration at the earliest opportunity.

**5.2 Other Debtors**

For other debtors a period of approximately seven days after the end of the month and after issue of statements is allocated to verify the accuracy of accounts and to identify those with overdue amounts.

The first of two reminder notices is sent to debtors whose accounts show outstanding balances:

- (a) The first notice is a polite reminder with no threat of legal action. It encourages debtors to contact Council if they are experiencing difficulties in paying their account to arrange a suitable payment arrangement to clear the outstanding debt.
- (b) When the debt is 45 days overdue, a final demand notice is served giving the debtor seven days to complete payment or make appropriate arrangements, followed by a phone call where practical by the Rates and Revenue Unit. The notice contains Council's proposed action for recovery and confirms that future services will be cancelled at the expiry of the notice period. The notice also advises that future dealings with Council will be on a cash basis and if unpaid the debt will be referred to Council's debt recovery agent for further recovery action.

**5.3 Supplier Credit Notes**

Where a credit note is received from a supplier and there is no current or proposed future committal, Council undertakes the following process:

- (a) Accounts Payable issues correspondence to the supplier to request the amount be returned to Council via direct deposit;
- (b) If payment is not received by the due date, further correspondence is issued requesting payment, including notification the matter may be referred to Council's debt collection agency; and
- (c) Giving consideration to the value and age of the unapplied credit note and the previous action taken to recover the amount, the matter may be referred to Council's debt collection agency in accordance with paragraph 5.6 – Legal Process or approval sought to waive the amount in accordance with paragraph 5.5 - Unrecoverable – Bad Debts.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 5 of 7

**5.4 Landfill Accounts**

For landfill accounts a period of approximately seven days after the end of the month and after issue of statements is allocated to verify the accuracy of accounts and to identify those with overdue amounts.

The first of two reminder notices is sent to debtors whose accounts show outstanding balances:

- (a) The first notice is a polite suspension with no threat of legal action. This notice advises the debtor that due to the arrears, their account is now suspended and they are refused entry to the landfill. Access on a cash basis may be considered upon application. It encourages debtors to contact Council if they are experiencing difficulties in paying their account to arrange a suitable payment arrangement to clear the outstanding debt.
- (b) The final notice advises the debtor that the account is outstanding beyond the 30 days trading terms and that they are refused entry to the landfill until the account has been paid in full or satisfactory arrangements are made with Council to clear the debt. If the debt remains unpaid, it will be referred to Council's debt recovery agent for further action. If the outstanding debt reaches this stage the debtors credit may be permanently revoked and they will become a cash only customer.

**5.5 Unrecoverable – Bad Debts**

After exercising all steps in this policy it may be considered impractical to pursue a particular debt any further (that is, proceeding with legal action is unlikely to recover the debt).

If a debt is considered unrecoverable (for example bankruptcy) and overdue 180 days or more it is necessary to obtain approval to waive the debt.

Approval must be obtained in one of the following ways:

- (a) The CEO, Deputy Chief Executive Officer and Chief Financial Officer are delegated with authority to waive debts where all practical means to recover the debt have been exhausted and such debt is less than \$3,000.
- (b) Debts in excess of \$3,000 are referred to Council for approval to waive.

All waived debts are recorded in the Bad Debts Register which is regularly reviewed and updated by the Revenue Officer – Accounts Receivable.

The relevant officer/s are responsible for advising other Council units of the debtors listed on this register to ensure no further credit is provided.

A report of debts that have been waived are presented to Council at the next available meeting.

**5.6 Legal Process**

Debts may be forwarded to Council's debt collection agent for recovery action based on the following actions by the debtor, ratepayer or supplier:

- (a) Has not responded by way of payment in full;
- (b) Has not entered into an acceptable arrangement to pay off the overdue account;
- (c) Has not accepted an offer or assistance from Council in accordance with the Rates Relief (Hardship) Policy;
- (d) Does not have their account under investigation for accuracy or awaiting a Council decision;
- (e) Has not complied with agreed requirements of a rates relief (hardship) arrangement; or
- (f) Has defaulted on the agreed payment arrangements.

This will result in a polite demand letter from the debt collection agent detailing the debt and confirming they have been instructed to act on Council's behalf to recover the debt allowing seven days to contact them. If after this period no communication, payment or payment arrangement has been received, then a final demand letter allowing 14 days will be sent on Council's behalf to recover the debt and advise that failure to attend to the request may result in further legal action and costs.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	11	Section:	Finance
Reviewed Date:		Page No:	Page 6 of 7

Despite the Legal Proceedings - Commencement, Cessation and Other Matters Policy a delegated officer may instruct an agent acting for Council to take steps necessary to recover overdue rates and charges, including bringing court proceedings on behalf of Council.

Unless an acceptable payment arrangement is made, payment in full including all legal outlays is required prior to the withdrawal of the current recovery action.

Accounts referred to the debt recovery agent may be left under their control and updated from time to time with the balance of accruing rates, charges and interest until the debt is paid in full.

## 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:	11	Section:	Finance
Reviewed Date:		Page No:	Page 7 of 7

**5.7 RATES PAYMENT POLICY 2024/2025**

**File No:** 8785  
**Attachments:** 1. [Draft Rates Payment Policy](#)  
**Authorising Officer:** Ross Cheesman - Acting 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 Payment 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 Rate Payment Policy as part of the 2025/2026 budget adoption process, to be carried out between 31 May 2025 – 1 August 2025.

**COMMENTARY**

Rates Payment Policy – this policy applies to any ratepayer who has been prevented, by special or extenuating circumstances beyond their control, from paying their current half-yearly rates and utility charges within the stated discount period.

**CONCLUSION**

The Rates Payment Policy is attached and presented to Council for approval.

# **RATES PAYMENT POLICY 2024/2025**

## **Draft Rates Payment Policy**

**Meeting Date: 25 June 2024**

**Attachment No: 1**

## RATES PAYMENT POLICY COMMUNITY POLICY



### 1 Scope

This policy applies to ratepayers of Rockhampton Regional Council who have been prevented, by special or extenuating circumstances beyond their control from paying their current half-yearly rates and utility charges within the stated discount period.

### 2 Purpose

The purpose of this policy is to ensure a consistent approach is applied in determining if special or extenuating circumstances exist.

### 3 Related Documents

#### 3.1 Primary

Nil

#### 3.2 Secondary

*Local Government Act 2009*

*Local Government Regulation 2012*

Change of Postal Address Form

### 4 Definitions

To assist in interpretation, the following definitions apply:

Council	Rockhampton Regional Council
Delegated Officer	An employee appointed to a position sub-delegated the relevant power under the <i>Local Government Regulation 2012</i> .
Ratepayer	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.

### 5 Policy Statement

Council acknowledges the importance of maintaining robustness and integrity in its systems to ensure ongoing viability and to ensure residents and ratepayers as a whole are not disadvantaged. Council recognises the importance of maintaining and building strong relationships with its ratepayers, particularly where there is a long history of on time payment, and this guides Council's actions in assessing claims under this policy (particularly where documentary evidence is not available).

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	6	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 1 of 3



The allowance of discount on rates is conditional upon Council receiving the full payment of rates by the due date shown on the rate notice, however, Council recognises that there may be occasions when payment by the due date is not achieved through circumstances beyond the ratepayer's control. In accordance with section 130 of the *Local Government Regulation 2012*, Council has the power to allow the discount if it is satisfied that the circumstances for not paying were out of the ratepayer's control. Discount may be allowed if the criteria explained in this policy are met.

Council acknowledges that from time to time special or extenuating circumstances may exist that prevent a ratepayer from paying their rates notice by the due date. To ensure continuity of services to the community it is important that ratepayers issued with a rates notice pay by the due date. Therefore in fairness to all ratepayers the discount should only be granted to ratepayers who do not pay by the due date where special or extenuating circumstances exist. Council may allow discount after the payment due date where the ratepayer can demonstrate special or extenuating circumstances that prevented payment.

Any ratepayer seeking to have the discount allowed for the late payment of rates, must make application to Council for this purpose. Other evidence/documentation is to be supplied if requested. The application and supporting documentation, must be lodged with the Chief Executive Officer or delegated officer, for consideration. Applications must be received within three weeks of the due date shown on the notice.

Before an application is considered, the net amount owing must be paid. Following consideration, the ratepayer is advised of the outcome of the application.

It is the ratepayer's responsibility to notify Council of a new address for service of notices. Where a ratepayer has notified Council of a new address for services of notices after the issue of the rate notices, Council endeavours to issue advice of the outstanding rates and charges to the new address, however it remains the ratepayer's responsibility in those circumstances to ensure payment is received by Council within the due date of the current rate notice.

Council considers the following scenarios (not an exhaustive list) to be examples of special or extenuating circumstances:

- (a) The sole ratepayer or all ratepayers are hospitalised or incapacitated due to illness during the discount period, and therefore unable to make payment by the due date. Medical evidence may be requested along with supporting documentation explaining that there was no one else that could act on behalf of the ratepayer/s (minor sickness just before the due date is generally not accepted as special or extenuating circumstances).
- (b) Death or serious trauma (accident, life threatening illness) of the ratepayer/s and/or spouse/dependent has occurred during the discount period. Medical evidence must be provided.
- (c) Where a change of ownership has occurred and the rates notice was issued in the previous owner's name, the debt remained unpaid, and the new owner did not receive a copy of the rates notice until after expiry of the discount period (first notice issued for the new owner only).
- (d) Where a ratepayer claims that they did not receive a copy of their rates notice and they have had an on time payment history for a minimum of at least three years or since ownership in the case of a new ratepayer and the ratepayer pays the net amount when becoming aware of the outstanding balance or responds to a reminder notice or letter within 14 days of issue.

In this instance ratepayers are advised that unless a notice is returned to the sender (Council or an agent of Council), a notice is deemed to have been served and future occurrences of this nature would not qualify for discount. Incorrect service address details provided on settlement/transfer documents do not qualify under this policy.

- (e) A ratepayer claims they made payment by B-Pay or other electronic means on or before midnight on the payment due date and Council's payment record indicates the payment was received within two business days following close of discount.
- (f) A ratepayer with arrears of rates pays the amount owing on the notice and because of accrued interest charges is denied discount. (Interest charges may not necessarily be waived.)
- (g) A rate payment is received in the mail after the discount period and the envelope is date stamped with a date prior to the discount period.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	DRAFT	Department:	Corporate Services
Version:	6	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 2 of 3

- (h) A ratepayer states they have forwarded a Change of Postal Address Form or other written document such as e-mail or letter and the form or other written document has never been received by Council or if the ratepayer states they changed their address over the phone but no record can be found. The ratepayer must have an on time payment history for all previous rates notices or for a minimum period of three years, or in the case of a new owner on time history since ownership was registered if less than three years.

In this instance ratepayers are advised that unless a notice is returned to the sender (Council or an agent of Council), a notice is deemed to have been served and future occurrences of this nature would not qualify for discount.

- (i) The sole ratepayer or all ratepayers are prevented from making payment due to being flood bound or other natural disaster.
- (j) A ratepayer is prevented from making payment due to delays or errors caused by Council.
- (k) Other situations where circumstances beyond the control of the ratepayer prevented payment and/or the ratepayer has made a genuine attempt to affect payment satisfactory to the Chief Financial Officer or other delegated officer.

Council does not accept responsibility for third party errors (for example Australia Post delays) although the basic principal of this policy is where a ratepayer has had an on-time payment history for all previous rate issues for a minimum period of three years or in the case of a new owner on-time history since ownership was registered if less than three years, they will be allowed discount where special or extenuating circumstances can be demonstrated. Although a ratepayer will only be eligible for special circumstances assistance once in each three year period other than for the circumstance described in (a), (b), (e), (g), (i) and (j) above.

All applications for consideration under this policy should be in writing unless the requirement is waived by the Chief Financial Officer or other delegated officer.

**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:	6	Section:	Finance
Reviewed Date:	22 June 2023	Page No:	Page 3 of 3

**5.8 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 2024/2025.*

**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 the Rockhampton Regional Council's 2024/2025 Revenue Statement.

<b>ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025</b>		
<b>Code</b>	<b>Description</b>	<b>Definition</b>
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.
28A	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
28B	Storage facilities	Facility used to store various goods including but not limited to household items, business inventory, vehicles/machinery
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area.
30B	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area with the 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 (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 2024/25 budget documentation, is presented for Council approval.



**5.9 REVENUE STATEMENT 2024/2025**

**File No:** 8785  
**Attachments:** 1. [Revenue Statement 2024/2025](#)  
**Authorising Officer:** Ross Cheesman - Acting 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 2024/2025 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 2024/2025**

## **Revenue Statement 2024/2025**

**Meeting Date: 25 June 2024**

**Attachment No: 1**

## REVENUE STATEMENT 2024/2025



### **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 2024 to 30 June 2025. It is approved in conjunction with the Budget as presented to Council on 25 June 2024.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted 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 2024/2025 Budget are provided.

#### **1. RATES AND CHARGES (LGA s94)**

For the financial year beginning 1 July 2024, 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 ratepayers 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-one (31) categories and sub-categories specified hereunder in the schedule.

Rockhampton Regional Council

Revenue Statement 2024/2025

**GENERAL RATING CATEGORIES 2024-2025**

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, 28A, 28B, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 72
2.1	Major shopping centres with a floor area 0 – 10,000m <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m <sup>2</sup> and 50,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m <sup>2</sup> 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, 08, 09, 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	01, 08, 09, 29A, 35

Rockhampton Regional Council

Revenue Statement 2024/2025

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"> <li>(a) a fuel dump;</li> <li>(b) fuel storage;</li> <li>(c) an oil refinery;</li> <li>(d) heavy industry;</li> <li>(e) special industry</li> <li>(f) concrete batching and or manufacturing of large form concrete products</li> <li>(g) noxious industry which emanates excessive noise, odour or dust, including an abattoir.</li> </ul> <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>	01, 08, 09, 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 2024/2025

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	40B
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, 84, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).
6.2	Agriculture -Intensive	Land used, or intended to be used, in whole or in part for intensive agricultural purposes or associated activities.	62 & 63

## Rockhampton Regional Council

## Revenue Statement 2024/2025

8.1	Residential Other	Land with a value of less than \$105,001 used or intended to be used for residential purposes that is not the owner's principal place of residence (NPPR)	02, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for residential purposes, that is not the owner's principal place of residence (NPPR).	02, 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, 72 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, 72 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).



## Rockhampton Regional Council

## Revenue Statement 2024/2025

11	Residential 3	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value of between \$170,001 and \$250,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value between \$250,001 and \$500,000</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value more than \$500,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).

## Rockhampton Regional Council

## Revenue Statement 2024/2025

14.1	Residential - Multi Unit (non Strata) 1	Land with a value of less than \$105,001 which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
14.2	Residential - Multi Unit (non Strata) 2	Land with a value of \$105,001 or more which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
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, 04 and 72 with a rateable valuation >\$430,000
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 2024/2025 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 utilise town planning scheme to assist in the identification of rating categories as required especially in relation to low, general and high impact industry.

**Discounting for Subdivided Land Not Yet Developed**

Pursuant to section 77(3) of the *Local Government Regulation 2012* (Qld), Council must not levy minimum general rates to parcels of land that meet the criteria for discounting for subdivided land not yet developed under chapter 2, part 2, division 5, subdivision 3 of the *Land Valuation Act 2010* (Qld). When making and levying rates on parcels of land to which section 77(3) of the *Local Government Regulation 2012* (Qld) applies, Council will discount the value of the relevant parcel by 40% for the discounted valuation period set out under sections 50 and 51 of the *Land Valuation Act 2010* (Qld).

**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 *Local Government Regulation 2012* (Qld) a landowner may object:

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the relevant land, Rockhampton Regional Council should have included the land, as at the date of issue of the relevant rate notice, in another rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker.

The official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: [www. https://www.rockhamptonregion.qld.gov.au/](https://www.rockhamptonregion.qld.gov.au/).

The notice of the objection must:

- a) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Rockhampton Regional Council;
- b) be addressed to The Chief Executive Officer, Rockhampton Regional Council, PO Box 1860, Rockhampton QLD 4700;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the

objection was made:

- a) consider the categorisation of the land;
- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
  - a. allow the objection; or
  - b. disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision, an appeal may be started by filing a notice of appeal in the Land Court registry within 42 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

Note:

- The sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

**Definitions for words used in this document:**

**Ratepayer**

As defined under the Local Government Regulation 2012 a ratepayer is a person who is liable to pay rates or charges. Unless stated otherwise, ratepayer also refers to corporations who are liable to pay rates and charges.

When referring to rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(a) of the *Local Government Regulation 2012* (Qld), being the current owner of the land, even if that owner did not own the land during the period which the rates or charges relate.

When referring to rates and charges for services provided to structures or land that is not rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(b) of the *Local Government Regulation 2012* (Qld), being the entity who requested the service be provided.

When referring to previously rateable land (land that was, but has stopped being rateable as set out in section 127(2) of the *Local Government Regulation 2012* (Qld)), a ratepayer is the person liable to pay the rates and charges under section 127(1)(c) of the *Local Government Regulation 2012* (Qld), being the owner of the land immediately before it stopped being rateable land.

Where more than one person is liable to pay rates or charges, all of those persons are jointly and severally liable to pay the rates and charges and, as such all those persons are defined as the ratepayers.

**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 that is part of a Community Title Scheme or residential group title, at which one ratepayer of the land must reside permanently for a minimum of 6 months of the year. Principal place of residence will not apply to a flat, regardless of whether the ratepayer resides there.

In establishing principal place of residence, Council will consider evidence including, but not limited to, the ratepayer'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, but is not limited to, 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.

**Dwelling**

All or part of a building that is used, or capable of being used as a self-contained residence.

**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.

Rockhampton Regional Council

Revenue Statement 2024/2025

**General Rates and Minimum General Rates**

For the 2024/2025 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	2.8980	1,945
2.1	Major shopping centres with a floor area 0 – 10,000 sqm	3.2417	26,730
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.9161	305,249
2.3	Major shopping centres with a floor area >50,000 sqm	9.3883	2,306,379
3.1	Light/Low Impact Industry	2.9423	1,945
3.2	General Industry	3.2234	2,622
3.3	High Impact and/ or noxious industry	4.5506	4,057
4.1	Power Generation Coal	13.7059	39,996
4.2	Power Generation Solar Farm	9.1094	28,552
4.3	Power Generation Wind Farm	9.1094	28,552
4.4	Power Generation Battery Storage	9.1094	28,552
5.1	Extractive Industries - Quarry	8.4881	3,312
5.2	Extractive Industries - Salt Manufacturing	8.3668	5,436
5.3	Extractive Industries – Mining, \$0 - \$80,000	8.4881	3,312
5.4	Extractive Industries – Mining, >\$80,000	11.1980	37,278
6.1	Agriculture, farming and other rural	0.9506	1,807
6.2	Agriculture - Intensive	1.6917	15,735
8.1	Residential Other, \$ 0 - \$105,000	1.7735	1,271
8.2	Residential Other, >\$105,000	1.6197	1,863
9	Residential 1, \$ 0 - \$105,000	1.5310	970

Rockhampton Regional Council		Revenue Statement 2024/2025	
10	Residential 2, \$105,001 - \$170,000	1.3656	1,608
11	Residential 3, \$170,001 - \$250,000	1.3105	2,322
12	Residential 4, \$250,001 - \$500,000	1.2311	3,277
13	Residential 5, > \$500,000	1.1083	6,156
14.1	Residential - Multi Unit (non Strata), \$0 – \$105,000	1.7735	1,271
14.2	Residential - Multi Unit (non Strata), > \$105,000	1.6197	1,863
21	Strata (residential)	1.5386	970
24	Vacant urban/rural land >\$430,000	2.7458	1,917
26	Special uses	1.9506	3,116
27.1	Other \$0 - \$60,000	2.3876	826
27.2	Other >\$60,001	3.3913	1,917

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

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

#### **5. SPECIAL RATES/CHARGES (LGA s94)**

The charges are calculated on the estimated cost to Council of providing the services. Council will make and levy special charges upon identified land to compensate the expense of providing or engaging in identified services, facilities or activities that:

- (a) the land or its occupiers has or will especially benefit from; or
- (b) the land or its occupiers will have special access to;
- (c) the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity.

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

#### **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 special charges shall be levied on all land which 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

## Rockhampton Regional Council

## Revenue Statement 2024/2025

Emergency Services Act 1990 and these services could not be provided or maintained without the imposition of the special charge.

For 2024/2025, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2024/2025	Rural Fire Brigade	Levy 2024/2025
Alton Downs	\$15.00	Garnant	-
Archer Ulam	-	Gogango	\$50.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$30.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$60.00	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 2025. 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 2025.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2024/2025) is approximately \$73,740.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

#### 6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* to compensate 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 compensate 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 compensate 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 2024 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 2024 to 30 June 2025, 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 2024/2025**

---

- (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 or Charitable Community Organisation is an organisation 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.

Rockhampton Regional Council

Revenue Statement 2024/2025

**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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b>Meter Size</b>	<b>Annual Charge</b>
20mm	\$ 584.00
25mm	\$ 869.00
32mm	\$ 1,424.00
40mm	\$ 2,223.00
50mm	\$ 3,473.00
Special 60mm	\$ 5,068.00
65mm	\$ 5,869.00
75mm	\$ 7,812.00
80mm	\$ 8,889.00
100mm	\$ 13,774.00
150mm	\$ 31,247.00
200mm	\$ 55,554.00
Vacant Land	\$ 584.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Gracemere Water Supply Scheme – Non Residential Consumption Charges**

<b>Tier</b>	<b>Charge per Kilolitre</b>
All consumption	\$ 2.44/kl

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

<b>Tier (Per Meter)</b>	<b>Charge per Kilolitre</b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

Rockhampton Regional Council

Revenue Statement 2024/2025

**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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b>Meter Size</b>	<b>Annual Charge</b>
20mm	\$ 602.00
25mm	\$ 896.00
32mm	\$ 1,468.00
40mm	\$ 2,291.00
50mm	\$ 3,578.00
65mm	\$ 6,048.00
75mm	\$ 8,049.00
80mm	\$ 9,039.00
100mm	\$ 14,311.00
150mm	\$ 32,276.00
200mm	\$ 57,247.00
Vacant Land	\$ 602.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Mount Morgan Water Supply Scheme – Non Residential Consumption Charges**

<b>Tier</b>	<b>Charge per Kilolitre</b>
All consumption	\$ 2.44/kl

**Mount Morgan Water Supply Scheme – Residential Consumption Charges**

<b>Tier (Per Meter)</b>	<b>Charge per Kilolitre</b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b>Meter Size</b>	<b>Annual Charge</b>
20mm	\$ 554.00
25mm	\$ 816.00
32mm	\$ 1,338.00
40mm	\$ 2,087.00
50mm	\$ 3,261.00
65mm	\$ 5,510.00
75mm	\$ 7,338.00
80mm	\$ 8,348.00
100mm	\$ 13,042.00
150mm	\$ 29,340.00
200mm	\$ 52,162.00
Vacant Land	\$ 554.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges**

<b>Tier</b>	<b>Charge per Kilolitre</b>
All consumption	\$ 2.44/kl

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

<b>Tier (Per Meter)</b>	<b>Charge per Kilolitre</b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

**SEWERAGE**

For the financial year beginning 1 July 2024 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.

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

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 2024/2025 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.



## Rockhampton Regional Council

## Revenue Statement 2024/2025

- 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

Rockhampton Regional Council

Revenue Statement 2024/2025

For those properties in the Declared Sewerage Areas, charges as per the above schedule for 2024/2025 will be:

<u>Declared Seweraged Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1,126.00	\$ 1,070.00
Mount Morgan	\$ 1,056.00	\$ 1,003.00
Rockhampton	\$ 892.00	\$ 847.00

**WASTE & RECYCLING**

For the financial year beginning 1 July 2024, 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>
<b>Domestic Services</b>	
Combined General Waste/Recycling Service	\$ 541.00
Additional General Waste Service – same day service as nominated service	\$ 414.00
Additional Recycling Service – same day service as nominated service day	\$ 245.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m <sup>3</sup> , 1.5m <sup>3</sup> , 2.0m <sup>3</sup> and 3.0m <sup>3</sup> - (subject to availability)	Annual Charge per Domestic Premises
<b>Commercial Services</b>	
General Waste Service - 240L	\$ 541.00
Recycling Service – 240L	\$ 293.00
Commercial Residential General Waste Service	\$ 454.00

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 28 May 2024.

#### **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 2024 to 31 December 2024 (issued August/September), and 1 January 2025 to 30 June 2025 (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 12.35% 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 2024.

**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.

Charges excluded from discount entitlement include, but are not limited to:

- a) the Natural Environment separate charge;
- b) the State Government Emergency Management Levy;
- c) the Rural Fire Service Levy; and
- d) 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 25 June 2024. 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 Pensioner Ratepayer owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Pensioner Ratepayers of their principal place of residence who are 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:

---

**Rockhampton Regional Council****Revenue Statement 2024/2025**

---

- 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 ratepayer 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 2024/2025

## APPENDIX 1 – Rockhampton Regional Council Primary Land Use Codes 2024/2025

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
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 2024/2025

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
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.
28A	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
28B	Storage facilities	Facility used to store various goods including but not limited to household items, business inventory, vehicles/machinery
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area.
30B	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area with the 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 2024/2025

<b>ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025</b>		
<b>Code</b>	<b>Description</b>	<b>Definition</b>
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 (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 2024/2025

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
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 2024/2025

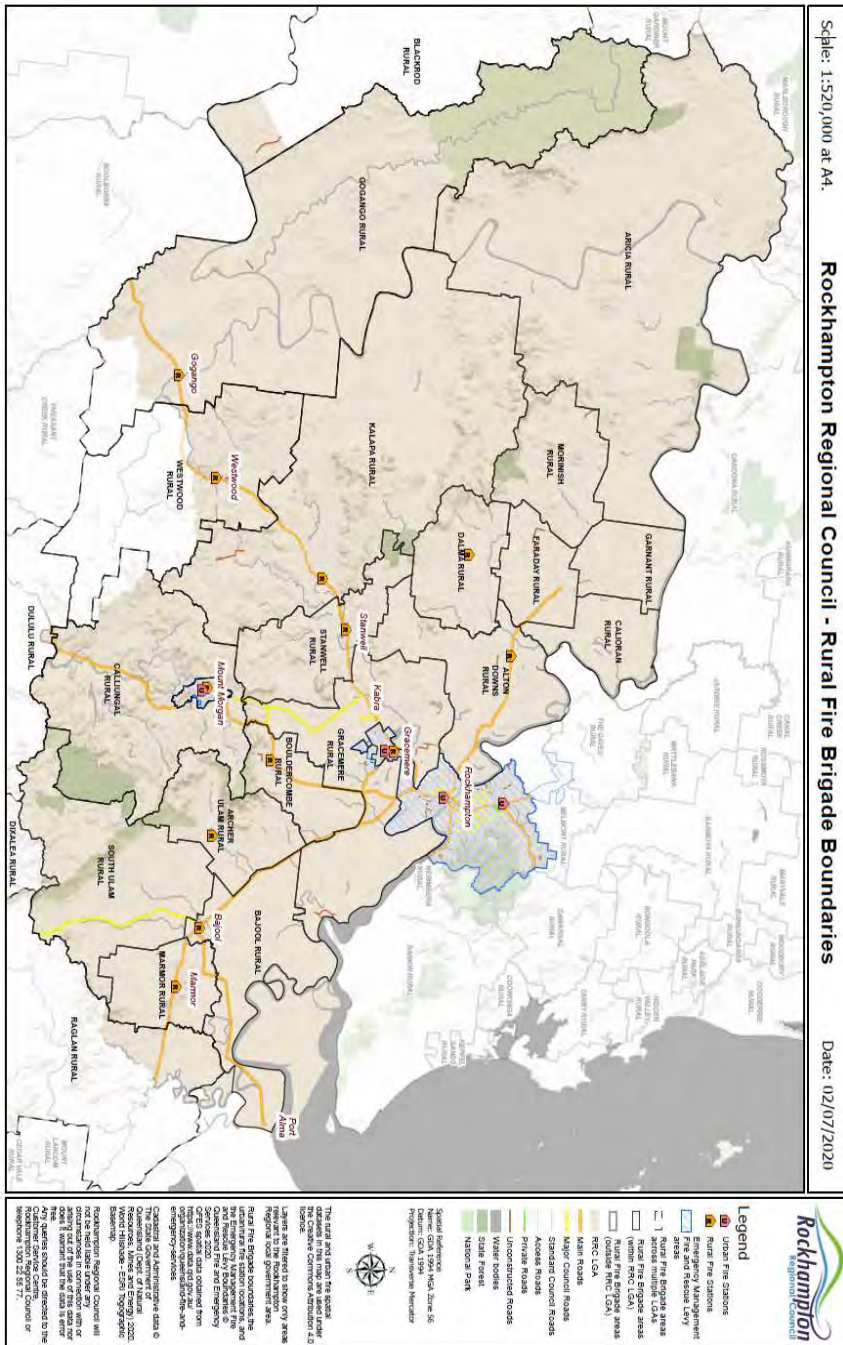
<b>ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025</b>		
<b>Code</b>	<b>Description</b>	<b>Definition</b>
82	Vineyard	Grapes.
83	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder 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.

Rockhampton Regional Council

Revenue Statement 2024/2025

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES



**5.10 DIFFERENTIAL GENERAL RATES - 2024/2025**

**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, 28A, 28B, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 72
2.1	Major shopping centres with a floor area 0 – 10,000m <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m <sup>2</sup> and 50,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m <sup>2</sup> 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, 08, 09, 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	01, 08, 09, 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.  Other than land included in categories 3.1 and 3.2.  Including a lot in a community title scheme or building unit	01, 08, 09, 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 Farm	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 purpose is to drive electrical generators for the generation of electricity.  (excluding transformers/substations).	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	40B
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, 84, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).



6.2	Agriculture -Intensive	Land used, or intended to be used, in whole or in part 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 residential purposes that is not the owner's principal place of residence (NPPR)	02, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for residential purposes, that is not the owner's principal place of residence (NPPR).	02, 05, 08 & 09
9	Residential 1	<p>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:</p> <ul style="list-style-type: none"> <li>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</li> <li>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</li> </ul> <p>with a value of less than \$105,001.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation <\$105,001 (excl. lands in any other category).
10	Residential 2	<p>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:</p> <ul style="list-style-type: none"> <li>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</li> <li>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</li> </ul> <p>with a value of between \$105,001 and \$170,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).

11	Residential 3	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value of between \$170,001 and \$250,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value between \$250,001 and \$500,000</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value more than \$500,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).

14.1	Residential - Multi Unit (non Strata) 1	Land with a value of less than \$105,001 which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
14.2	Residential - Multi Unit (non Strata) 2	Land with a value of \$105,001 or more which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
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, 04 and 72 with a rateable valuation >\$430,000
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	2.8980	1,945
2 1	Major shopping centres with a floor area 0 – 10,000 sqm	3.2417	26,730
2 2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.9161	305,249
2 3	Major shopping centres with a floor area >50,000 sqm	9.3883	2,306,379
3.1	Light/Low Impact Industry	2.9423	1,945
3.2	General Industry	3.2234	2,622
3.3	High Impact and/ or noxious industry	4.5506	4,057
4 1	Power Generation Coal	13.7059	39,996
4 2	Power Generation Solar	9.1094	28,552
4.3	Power Generation Wind Farm	9.1094	28,552
4.4	Power Generation Battery Storage	9.1094	28,552
5.1	Extractive Industries - Quarry	8.4881	3,312
5.2	Extractive Industries - Salt Manufacturing	8.3668	5,436
5.3	Extractive Industries – Mining, \$0 - \$80,000	8.4881	3,312
5.4	Extractive Industries – Mining, >\$80,000	11.1980	37,278
6.1	Agriculture, farming and other rural	0.9506	1,807
6.2	Agriculture - Intensive	1.6917	15,735
8.1	Residential Other, \$ 0 - \$105,000	1.7735	1,271

8.2	Residential Other, >\$105,000	1.6197	1,863
9	Residential 1, \$ 0 - \$105,000	1.5310	970
10	Residential 2, \$105,001 - \$170,000	1.3656	1,608
11	Residential 3, \$170,001 - \$250,000	1.3105	2,322
12	Residential 4, \$250,001 - \$500,000	1.2311	3,277
13	Residential 5, > \$500,000	1.1083	6,156
14.1	Residential - Multi Unit (non Strata), \$0 – \$105,000	1.7735	1,271
14.2	Residential - Multi Unit (non Strata), > \$105,000	1.6197	1,863
21	Strata (residential)	1.5386	970
24	Vacant urban/rural land >\$430,000	2.7458	1,917
26	Special uses	1.9506	3,116
27 1	Other \$0 - \$60,000	2.3876	826
27.2	Other >\$60,001	3.3913	1,917

(d) For the 2024.2025 financial year Council will not be resolving to limit any increases in rates and charges.

## CONCLUSION

The Differential General Rates, as part of the 2024/25 budget documentation, is presented for Council approval.

**5.11 ROAD NETWORK SEPARATE CHARGE 2024/2025**

**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 2024/2025 budget, is presented for Council approval.

**5.12 NATURAL ENVIRONMENT SEPARATE CHARGE 2024/2025**

**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 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 environment protection, enhancement and conservation, including the many varied initiatives that contribute to these outcomes within the region.

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, as part of the 2024/25 budget, is presented for Council approval.

**5.13 SPECIAL CHARGES 2024/2025**

**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*, Council 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 2024/2025, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2024/2025	Rural Fire Brigade	Levy 2024/2025
Alton Downs	\$15.00	Garnant	-
Archer Ulam	-	Gogango	\$50.00
Arcia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$30.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$60.00	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 title “ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADES BOUNDARIES” as appears at Map 1 below.



AP 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 2025. However, provision for 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 30 June 2025.
4. The estimated cost of implementing the overall plan is approximately \$73,740.
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.

**CONCLUSION**

The Special Charges, as part of the budget 2024/2025, is presented for Council approval.

**5.14 SEWERAGE UTILITY CHARGES 2024/2025**

**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:

<b><u>Declared Sewered Area</u></b>	<b><u>Amount of Charge</u></b>	<b><u>Amount of Vacant Land Charge</u></b>
Gracemere	\$1,126.00	\$1,070.00
Mount Morgan	\$1,056.00	\$1,003.00
Rockhampton	\$ 892.00	\$ 847.00

- (b) The application of the above levied sewerage utility charges be in accordance with the further detail provided in Council's adopted Revenue Statement 2024/2025.

**CONCLUSION**

The Sewerage Utility Charges, as part of the 2024/25 budget, is presented for Council approval.

**5.15 WATER UTILITY CHARGES 2024/2025**

**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	\$ 584.00
25mm	\$ 869.00
32mm	\$ 1,424.00
40mm	\$ 2,223.00
50mm	\$ 3,473.00
Special 60mm	\$ 5,068.00
65mm	\$ 5,869.00
75mm	\$ 7,812.00
80mm	\$ 8,889.00
100mm	\$ 13,774.00
150mm	\$ 31,247.00
200mm	\$ 55,554.00
Vacant	\$ 584.00

**Gracemere Water Supply Scheme – Non Residential Consumption Charges**

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.44/kl

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

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.06/kl
> 75kl <=150kl per quarter	\$1.65/kl
>150kl per quarter	\$3.26/kl

**Mt Morgan Water Supply – Access Charge**

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 602.00
25mm	\$ 896.00
32mm	\$ 1,468.00
40mm	\$ 2,291.00
50mm	\$ 3,578.00
65mm	\$ 6,048.00
75mm	\$ 8,049.00
80mm	\$ 9,039.00
100mm	\$ 14,311.00
150mm	\$ 32,276.00
200mm	\$ 57,247.00
Vacant	\$ 602.00

**Mount Morgan Water Supply Scheme – Non Residential Consumption Charges**

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.44/kl

**Mount Morgan Water Supply Scheme – Residential Consumption Charges**

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.06/kl
> 75kl <=150kl per quarter	\$1.65/kl
>150kl per quarter	\$3.26/kl

**Rockhampton Water Supply – Access Charge**

<u>Meter Size</u>	<u>Annual Charge</u>
20mm	\$ 554.00
25mm	\$ 816.00
32mm	\$ 1,338.00
40mm	\$ 2,087.00
50mm	\$ 3,261.00
65mm	\$ 5,510.00
75mm	\$ 7,338.00
80mm	\$ 8,348.00
100mm	\$ 13,042.00
150mm	\$ 29,340.00
200mm	\$ 52,162.00
Vacant	\$ 554.00

**Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges**

<u>Tier</u>	<u>Charge per Kilolitre</u>
All consumption	\$2.44/kl

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

<u>Tier (Per Meter)</u>	<u>Charge per Kilolitre</u>
<=75kl per quarter	\$1.06/kl
> 75kl <=150kl per quarter	\$1.65/kl
>150kl per quarter	\$3.26/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 2024/2025.
- (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 2024/25 budget documentation, is presented for Council approval.

**5.16 WASTE MANAGEMENT UTILITY CHARGES 2024/2025**

**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:

<b><u>Schedule of Waste Collection and Recycling Charges</u></b>	
<b><u>Service</u></b>	<b><u>Annual Charge</u></b>
<b>Domestic Services</b>	
Combined General Waste/Recycling Service	\$ 541.00
Additional General Waste Service – same day service as nominated	\$ 414.00
Additional Recycling Service – same day service as nominated	\$ 245.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m <sup>3</sup> , 1.5m <sup>3</sup> , 2.0m <sup>3</sup> and 3.0m <sup>3</sup> (subject to availability)	Annual Utility Charge per Domestic Premises
<b>Commercial Services</b>	
General Waste Service - 240L	\$ 541.00
Recycling Service – 240L	\$ 293.00
Commercial Residential General Waste Service	\$ 454.00

- (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 2024/2025.

**CONCLUSION**

The Waste Management Utility Charges, as part of the 2024/25 budget documentation, is presented to Council for approval.

**5.17 RATES AND CHARGES DISCOUNT 2024/2025**

**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 issues 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, as part of the 2024/2025 budget, is presented to Council for approval.

**5.18 RATES AND CHARGES INTEREST 2024/2025**

**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 12.35% per annum, applicable from 1 July 2024, 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 2024/25 budget documentation, is presented to Council for approval.



**5.19 STATE GOVERNMENT'S EMERGENCY MANAGEMENT, FIRE AND RESCUE LEVY AND PAYMENT 2024/2025**

**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 2024 to 31 December 2024 – in August/September 2024; and
  - b. For the half year 1 January 2025 to 30 June 2025 – in February/March 2025.
- (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 2024/25 budget documentation, is presented to Council for approval.

**5.20 STATEMENT OF ESTIMATED FINANCIAL POSITION 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 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.

**5.21 ADOPTION OF 2024/2025 BUDGET**

<b>File No:</b>	<b>8785</b>
<b>Attachments:</b>	<b>1. 2024/2025 Budget</b> <a href="#">↓</a> <b>2. Working Papers for 2024/2025 to 2026/2027 (Confidential)</b>
<b>Authorising Officer:</b>	<b>Ross Cheesman - Deputy Chief Executive Officer</b>
<b>Author:</b>	<b>Marnie Taylor - Chief Financial Officer</b>

---

**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 2024/2025 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 25 June 2024)
  - 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 remained of the documentation as working papers to support the 2024/2025 adopted budget.

**CONCLUSION**

The budget documentation is attached and details the range of documents presents 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 2024/2025 BUDGET**

## **2024/2025 Budget**

**Meeting Date: 25 June 2024**

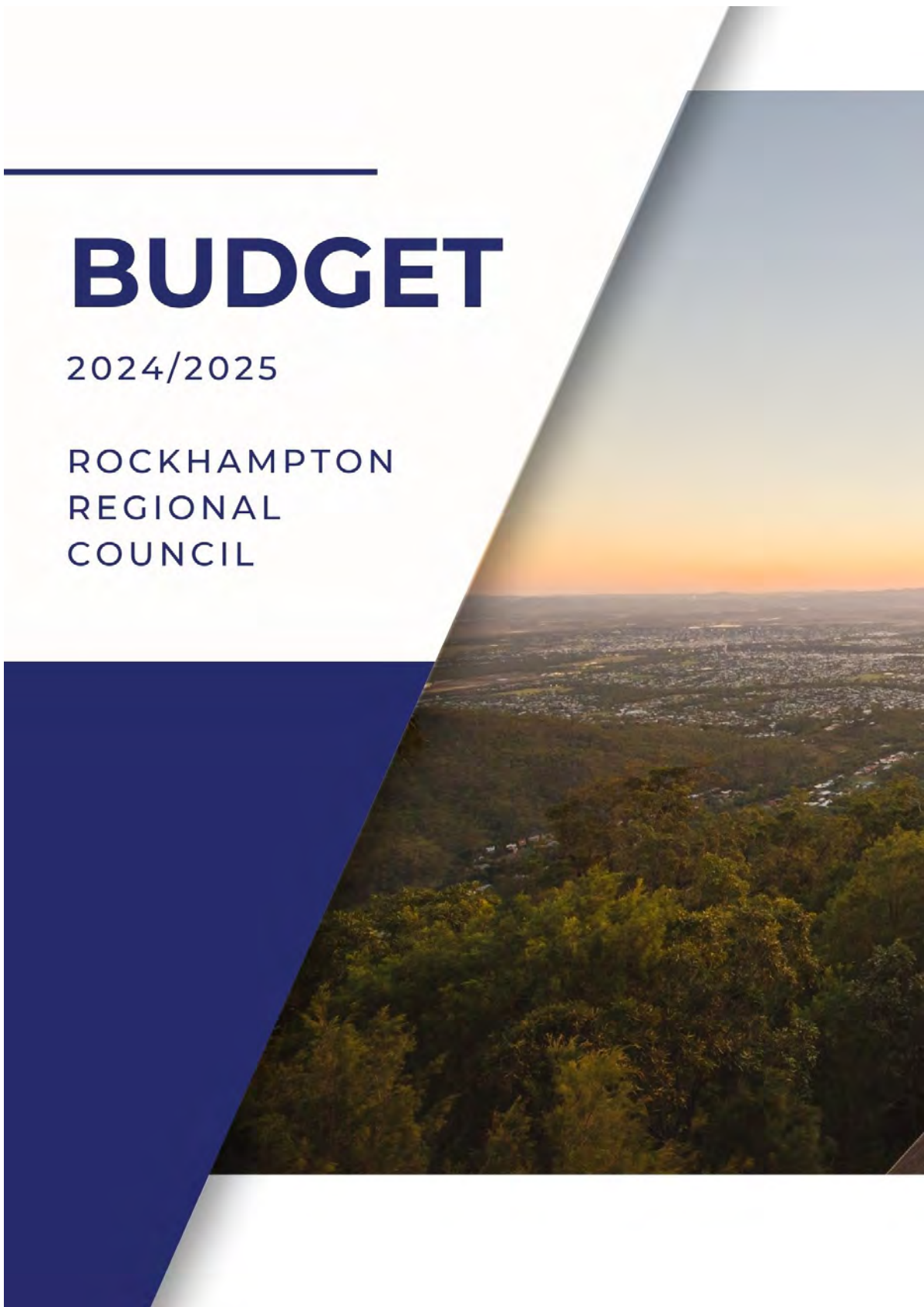
**Attachment No: 1**

---

# BUDGET

2024/2025

ROCKHAMPTON  
REGIONAL  
COUNCIL







## Table of Contents

2024/2025 Budget Report	4
2024/2025 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



## 2024/2025 BUDGET REPORT FROM CHIEF FINANCIAL OFFICER

Ongoing economic challenges continue to impact on Council's annual budget formation, with concerns around the cost of living pressures at the forefront, whilst maintaining existing levels of service to the community.

Council has been faced with significant inflationary pressures in operating, maintaining and renewing major infrastructure, particularly in water, wastewater and road assets. These pressures have resulted in Council adopting a break even budget for 2024/2025.

In order for Council to maintain consistent levels of service to the community, Council is heavily reliant on revenue from rates and charges, and as a result a rate rise is unavoidable. Council has made every endeavour to minimise the burden of a rate rise on the community, however increased rates and charges are inevitable and necessary to keep up with growing cost impacts and community expectations in the provision of existing services.

Council's continued investment in essential services, particularly in major, inter-generational water and wastewater infrastructure assets, will require increased reliance on loan borrowings in future years due to the ongoing reduction of other funding sources, such as grant funding from other levels of government.

Council's ongoing significant investment in other assets, including roads, parks, gardens and community facilities, together with investment in regional events and economic development to attract new jobs, industry and business, will continue to support the region's growing economy.

### 2024/2025 Budget Key Points

#### Operating Budget key highlights

- Break even position
- Typical Rockhampton residential ratepayer will experience a rate rise of 6.21%
- \$17.2 million for prompt payment discounts – maintained at 10% on Rates & Charges
- Concessions (pensioners) \$1.7 million (Council remission)
- Other Rate Concessions to Charitable Organisations and Sporting Bodies
- \$425,000 for Community Assistance Grants & Support
- \$3.2 million contribution to Community Events
- \$1.3 million for Tourism and Marketing
- Over \$2 million contribution to support Economic Development initiatives and activities
- No reduction in services
- Airport operations have returned to pre-pandemic levels

#### Capital Budget key highlights

- Continued works on the Gracemere & South Rockhampton Sewerage Treatment Plant (including Diversion Pipeline and Transfer Pumpstation) - \$26.1 million of a total \$160 million in future works
- Continued works on the North Rockhampton Sewerage Treatment Plant - \$15 million of a total \$73 million in future works
- Continued works on the Glenmore Water Treatment Plant Upgrade - \$5 million
- Continued works on the Mount Morgan Water Security Pipeline Project - \$44.7 million of a total project cost of \$88 million (offset in 2024/2025 by grant funding in the amount of \$16.35 million – out of a total of \$70.35 million)





- Fitzroy River Water capital program - \$18.9 million offset by \$2.8 million in capital income
- \$38.6 million on road renewal, upgrades and rehabilitation program, offset by \$17.5 million in capital income, including grant funding
- \$795,000 on Traffic Facilities improvements
- \$4.7 million in Waste Management capital works
- \$10.6 million in Facilities renewals and upgrades, including works at pools, cemeteries, Council depots, community facilities and amenities, offset by a small grant of \$40,000
- Continued works on the Botanic Gardens and Zoo Redevelopment of \$7.2 million
- \$4.2 million in Parks renewals and upgrades, including new playgrounds and renewals, landscaping and irrigation renewals, offset by capital income of \$140,000
- \$500,000 to commence works on the North Rockhampton Sporting Precinct which is a portion of the total \$5 million project, fully funded by the State Government
- Council fleet renewal program - \$6.8 million
- \$4.5 million for Airport capital works, including the commencement of the solar installation, which will be offset by grant funds totalling \$920,000 over three years

### Key Financial Information

#### Council's Operational Budget

The final budgeted position for the 2024/2025 financial year is a break even budget. It has been difficult to get to this position, with continued increased costs and inflationary pressures in many areas of Council's operations.

#### Operational Revenue

Council's operating revenue budget for 2024/2025 is \$273.9 million, which has increased by 7% from 2023/2024.

Rates and charges represent 73% of Council's total operating income. Net rates and charges have increased by 7.8% overall from 2023/2024. Council has aimed to minimise rate increases, however rising costs whilst still maintaining existing levels of service has not enabled Council to keep rate rises below the CPI.

The typical Rockhampton residential ratepayer has been impacted by an increase of 6.21% 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	7.00%
Water Access	5.93%
Waste	4.24%
Sewer Access	12.06%
Road Levy	0.00%
Environmental Levy	0.00%
Emergency Management Levy (EML)	0.00%
<b>Overall typical Residential Ratepayer Increase</b>	<b>6.21%</b>



Typical Rockhampton Residential Ratepayer detail:

Category 10	2023/2024 Rates	2024/2025 Rates	Annual Variation \$	Annual Variation %
Average Valuation	\$119,800	\$119,800		
Rate in the Dollar	\$0.012763	\$0.013656	\$0.000893	7.00%
General Rate	\$1,529.06	\$1,636.09	\$107.03	7.00%
Charges:				
Water Access	\$523.00	\$554.00	\$31.00	5.93%
Waste	\$519.00	\$541.00	\$22.00	4.24%
Sewer Access	\$796.00	\$892.00	\$96.00	12.06%
Road Levy	\$460.00	\$460.00	\$0.00	0.00%
Env Levy	\$55.00	\$55.00	\$0.00	0.00%
EML	\$243.40	\$243.40	\$0.00	0.00%
Total Charges	\$2,596.40	\$2,745.40	\$149.00	5.74%
Total Levy	\$4,125.46	\$4,381.49	\$256.03	6.21%

Council has introduced a new residential rate category for multi-residential properties, to ensure 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 2023/2024 of 7.7%. The fees and charges are reviewed annually as part of the budget process and the schedule of fees and charges for 2024/2025 was adopted by Council on 28 May 2024.

#### Operational Expenses

Council's operating expense budget for 2024/2025 is \$273.8 million, which represents an increase of 6.3% from 2023/2024. Increases in expenditure are the result of maintaining existing levels of services, whilst absorbing the impacts of cost increases in areas such as the maintenance of Council's major infrastructure assets, as well as rises in insurance, wages materials, fuel, chemicals and construction costs.

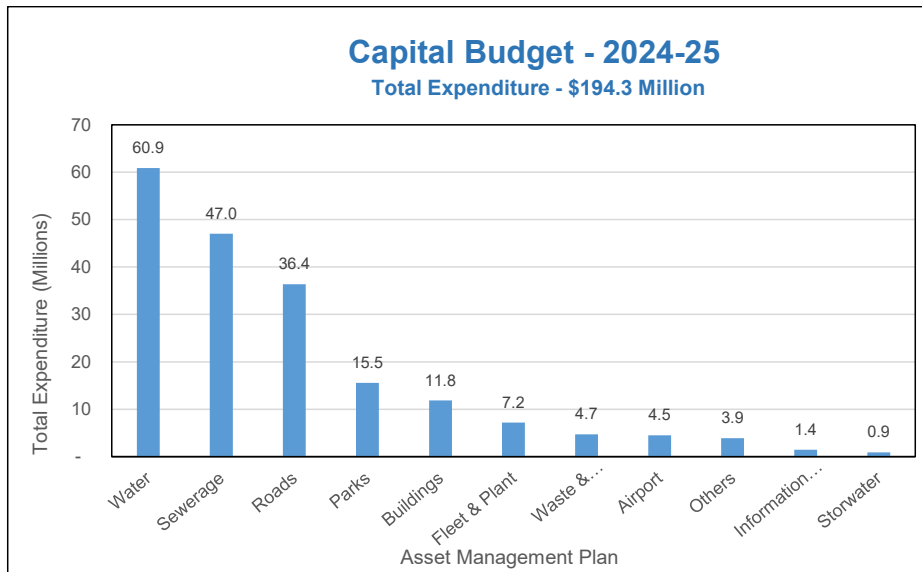
There has also been a significant increase in depreciation expense in 2024/2025 due to an uplift in valuation of major infrastructure assets.

#### Capital Program

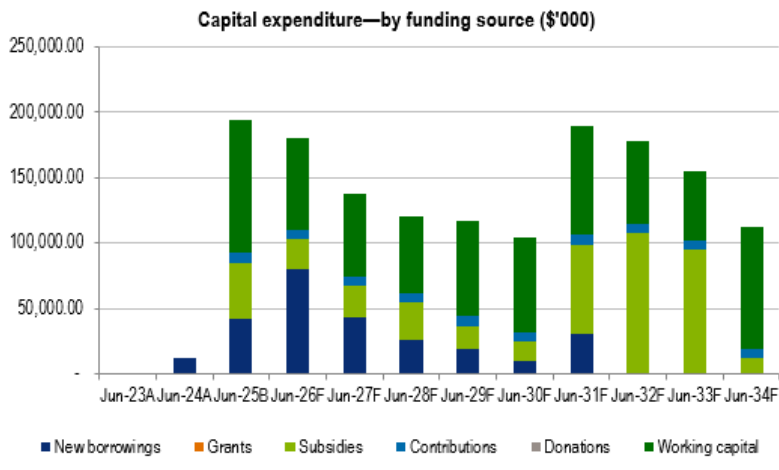
Council's capital program is the largest planned spend on record, with an ongoing focus on large infrastructure projects for water and sewage assets. The forecast spend for 2024/2025 is \$194.3 million, which is to be offset by subsidies and other capital income in the amount of \$56.8 million.

Council's continued investment in major infrastructure upgrades and augmentation will support future development and growth, which is also a catalyst for ongoing economic stimulation of the region.

The Capital Expenditure program across the asset classes is represented below:



The funding for the 2024/2025 capital program is a mix of subsidies (\$42.9 million), loan borrowings (\$42 million), capital income (\$13.9 million) and Council's cash (\$95.5 million).



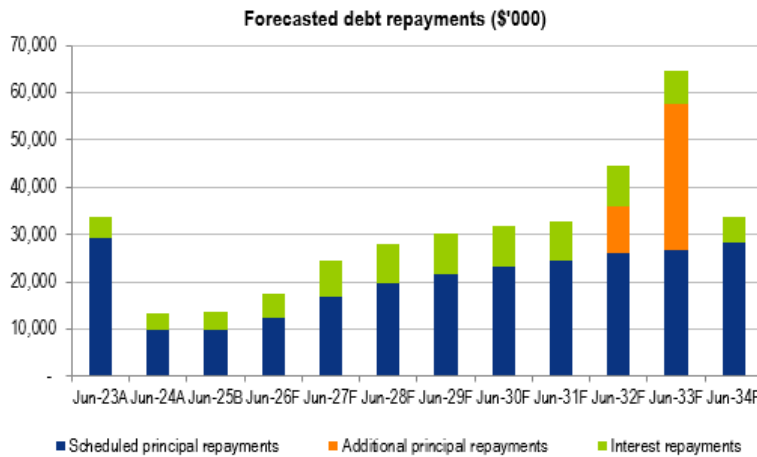
**Strategy for Debt**

Due to Council's large capital program over the next ten years, there is increased pressure on the borrowing program and the requirement for increased loans through this period. The current weighted average interest rate of Council's existing debt is 2.75% (31 May 2024). Inflationary pressures over the last 18 months have resulted in the increased cost of debt and as a result, every effort has been made to minimise borrowings whilst still delivering a large capital expenditure program.

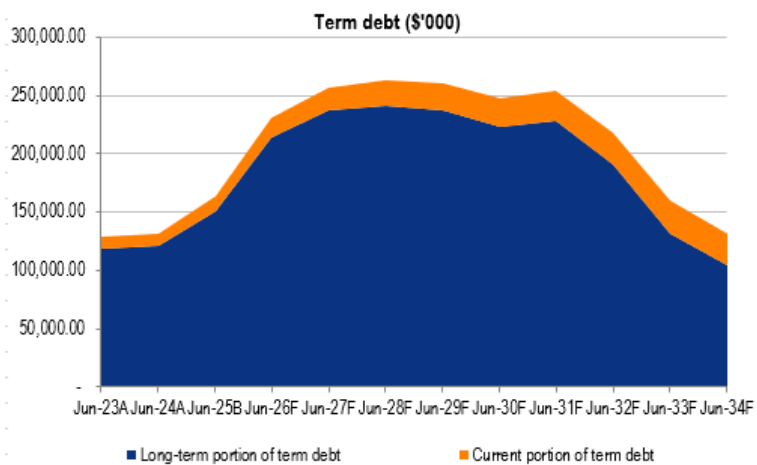


Council received approval for \$24 million in borrowings in 2023/2024, however only \$12 million was drawn down in an effort to reduce the cost of debt. To assist in managing future cash flows and reduce reliance on loan borrowings, Council will apply for a Working Capital Facility in 2024/2025.

The following graph shows how the repayment of debt gradually increases through the next 10 years.



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 shows historic debt levels as well as the debt forecast for the 2024/2025 Budget year. The future debt levels are shown in the graph above.

Year Ended	Total Loans Outstanding \$'000	Comments
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 \$40 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	132,328	An increase of \$3.4 million Original budget planned to borrow \$24 million in 2023/2024, however decision was made to reduce amount borrowed to \$12 million due to lower than expected capital program expenditure, which was originally forecast at \$150.6 million and will close at \$136.2 million.
30 June 2025	164,494	An increase of \$32.2 million Council's capital expenditure is budgeted at \$194.3 million which requires an injection of borrowings in 2024/2025 of \$42 million. 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 decisions 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 Housing, Local Government, Planning and Public Works (the Department) 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 4% for this budget and drop to 3% for next year's budget. For 2026/2027, it is anticipated that cost increases will be 2.5%.

A large part of Council operations depends upon population growth and property growth. The Queensland Government Statisticians Office (QGSO) projects that the Rockhampton Region's growth in population remains low at 0.6%. In previous financial years, Council made an assumption that the growth in properties would be 1%, however actual rateable property growth has been much slower than this forecast, being less than 0.5%. In consideration of these factors, growth has been limited to 0.6% in line with the QGSO forecast for population.

Council's enterprise agreements enter the third year of operation in 2024/2025 and wage increases have been factored into employee costs.

Capital projects are summarised for the immediate 3 years. Beyond, 2026/2027, the Capital program is largely formed from allocations within the Asset Management Plans and the Local Government Infrastructure Plan and associated projects. Certain assumptions are made in relation to Capital Grants to be received beyond the immediate three year period, which are tied to specific projects. However, 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**

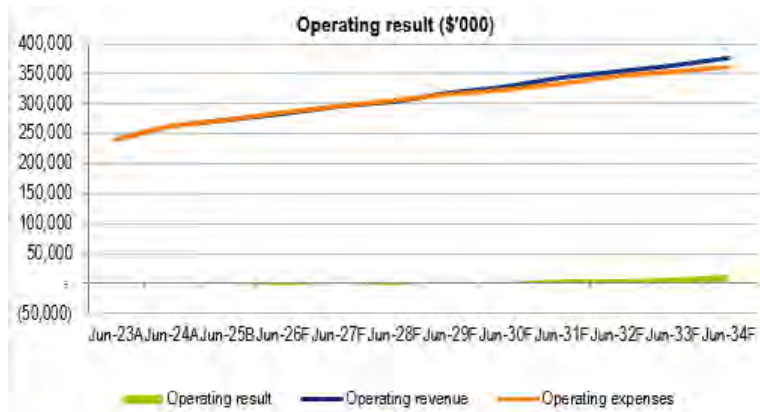
The Statement of Comprehensive Income provides forecast revenue and expenditure. The key performance aspect of this statement is that expenses do not exceed forecast revenue. In 2024/2025, Council has budgeted for a break even position, however it has been quite challenging to get to this position and to maintain through the financial year. Ongoing escalations in asset values have resulted in growing depreciation expenses over the past couple of years placing increasing pressure on Council's ability to achieve a surplus position.

Council does not forecast a surplus position until 2028/2029. Where ongoing deficits are forecast, 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 where future savings can be made to improve long term financial sustainability.

The past few years have demonstrated that it is becoming increasingly difficult to deliver a budget surplus. The focus needs to remain on achieving a surplus position annually, 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 2024/2025 amount to \$42.7 million, however beyond 2024/2025 there is less certainty around expected grant amounts. 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 which will then flow into annual depreciation. There is also an allowance for price increases in non-current asset valuations.

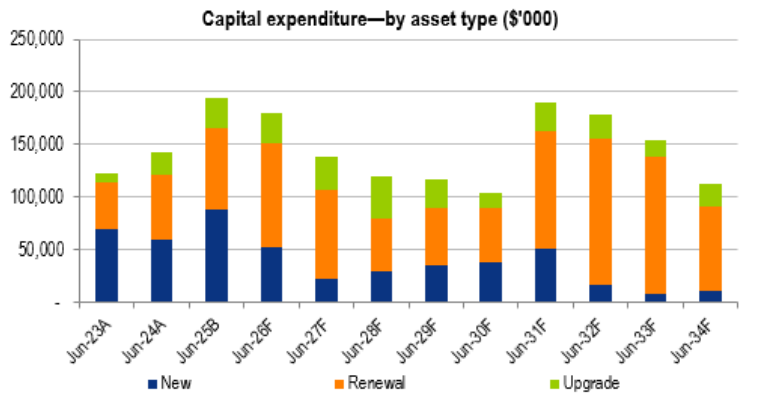
The provisions shown on Council’s Statement of Financial Position relate to: (1) employee leave entitlements; and (2) Council’s obligation for remediation of landfills and quarries. These represent Council’s obligation if Council had to “pay up” on the reporting date. It is, however, Council’s position that it plans for longevity and that 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.

**Asset Sustainability**

With over \$3.0 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.



**2024/2025 Budget Impact on Longer Term Financial Forecast**

Compared to the 2023/2024 Budget, the graphs provided above in this document have not altered substantially, however Council's capital expenditure needs in future years have increased resulting in increased borrowings.

**Sustainability Measures**

This is the first year of publishing the updated Sustainability Measures. The new Sustainability Measures are the result of the Department undertaking a significant review of its sustainability monitoring and reporting framework, which included consultation with local government.

The measures are provided as follows.

	30/06/2025
<b>1 Unrestricted Cash Expense Cover Ratio - Target - Greater than 3 months (Single Year Result)</b>	
<b>((Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) / (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs)) * 12</b>	<b>5.2</b>

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

A higher unrestricted cash expense cover ratio indicates that a council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery. An excessively high ratio may be indicative of cash hoarding, poor cash management, or large upcoming capital investment requirements. A low ratio suggests limited unconstrained liquidity available to council to use for capital investment or in an emergency. For councils with efficient cash management practices and strong borrowing capacity, this is not a concern. Where a council also has a negative operating cash ratio, a very low or negative unrestricted cash expense cover ratio is an indicator of potential solvency concerns.

Council is planning to keep its cash holdings at or slightly above the required benchmark over the forecast period.





	30/06/2025
<b>2 Council Controlled Revenue Ratio - Contextual Measure - No Target</b>	
(Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue (%)	88.4%
<b>Five-Year Average Result</b>	<b>85.2%</b>

Council-controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

A higher council-controlled revenue ratio indicates a stronger ability to generate operating revenue without relying on external sources. Councils with a high ratio generally have a healthy rate base and are better able to respond to unexpected financial obligations such as natural disaster recovery. A lower council-controlled revenue ratio indicates that a council has limited capacity to influence its operating revenue and that it is more reliant on external (and usually less reliable) sources of income such as operational grant funding, sales and recoverable works contracts, and rental income.

Revenue from Rates and Utility Charges is Council's main source of operating income - comprising 73% of total operating income for Council's budget for the 24/25 financial year. Fees and Charges are budgeted to provide 15% of total operating income in 24/25.

	30/06/2025
<b>3 Population Growth Ratio - Contextual Measure - No Target</b>	
(Prior Year Estimated Population / Previous Year Estimated Population) - 1	0.5%
<b>Five-Year Average Result</b>	<b>0.6%</b>

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

A growing council population indicates a greater capacity to generate its own source revenue through rates as well as statutory charges. Population growth also puts additional pressure on councils to invest in new community infrastructure to support service needs. Conversely, a council with a shrinking population base will have increasingly limited opportunities to generate operating revenue through its rateable property base, and over time will need to adjust its capital and operating spending decisions to reflect the reducing utilisation of its infrastructure and community assets.

Rockhampton Regional Council's population has been growing at a relatively slow pace in recent years. Forecasts provided by the Queensland Government Statisticians Office have our population continuing to increase in future years.



	30/06/2025
<b>4 Operating Surplus Ratio - Target - Greater than 0% (Five-Year Average Result)</b>	
(Net Operating Surplus / Total Operating Revenue) (%)	0.0%
Five-Year Average Result	-0.1%

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

An operating surplus ratio above 0% is an indication that council is managing its finances within its existing funding envelope and generating surplus funds for capital funding or other purposes. An operating surplus ratio below 0% is an indication that a council's operating expenses exceed its revenue. An operating deficit in any one year is not a cause for concern if, over the long term, a council achieves a balanced operating result or small surplus. Operating deficits over the long term affect a council's ability to internally fund its capital requirements and other initiatives as and when they fall due, potentially requiring external funding support.

Council is forecasting a 'break-even' operating budget position for the 24/25 financial year. There are small operating deficits forecast for the next few financial years as Council continues to invest in the renewal of major water and sewerage infrastructure assets. Small but increasing operating surpluses are forecast for the remainder of the 10 year forecast period.

	30/06/2025
<b>5 Operating Cash Ratio - Target - Greater than 0% (Five-Year Average Result)</b>	
(Operating Result add Depreciation and Amortisation add Finance Costs Surplus / Total Operating Revenue) (%)	30.6%
Five-Year Average Result	29.5%

The operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, which suggests that council has the ability to self-fund its capital expenditure requirements. A negative operating cash ratio is a significant indicator of financial sustainability challenges and potential future liquidity issues as, all other things being equal, a negative result means that a council's cash position is declining, and revenues are not offsetting the cost of core operational requirements.

Council is planning to keep its operating cash holdings above the required benchmark over the forecast period.



	30/06/2025
<b>6 Asset Sustainability Ratio - Target - Greater than 80% (Five-Year Average Result)</b>	
(Capital Expenditure on the Replacement of Infrastructure Assets (Renewals) / Depreciation Expenditure on Infrastructure Assets) (%)	95.5%
Five-Year Average Result	80.5%

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

An asset sustainability ratio close to 100% suggests that a council is spending enough on the renewal of its assets to compensate for the deterioration in its asset base as loosely proxied by its reported depreciation, with outcomes too far below this level being potentially indicative of underspending against capital replacement requirements. However, as this measure uses depreciation in lieu of more rigorous asset planning data, it does not account for councils with large investments in new capital assets such as those with strongly growing population bases. In these instances, a lower asset sustainability ratio is not of concern provided a council is meeting the capital needs of its current and future community.

The average of this ratio over the ten year forecast period is above the benchmark, demonstrating Council's commitment to the renewal of its assets to ensure the continuance of reliable service delivery.

	30/06/2025
<b>7 Asset Consumption Ratio - Target - Greater than 60% (Five-Year Average Result)</b>	
(Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastructure Assets) (%)	69.6%
Five-Year Average Result	69.4%

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

The minimum target of 60% indicates that a council's assets are being broadly consumed in line with their estimated useful lives. Councils with lower than target ratio will need to invest more in those assets (in terms of replacement or maintenance) to ensure they are maintained at a standard that will meet the needs of their communities. On the other hand, if the ratio is much higher than the target ratio, councils may need to revisit their asset management plans to assess their current service levels or whether their estimates of the assets' useful lives are appropriate.

This ratio is above the benchmark over the ten year forecast period, demonstrating Council's commitment to the renewal of its assets to ensure the continuance of reliable service delivery.



	30/06/2025
<b>8 Leverage Ratio - Target - 0 - 3 Times</b>	
<b>Book Value of Debt / (Operating Result add Depreciation and Amortisation and Finance Costs) (%)</b>	<b>2.0</b>
<b>Five-Year Average Result</b>	<b>2.1</b>

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

A higher leverage ratio indicates an increasingly limited capacity to support additional borrowings due to already high debt levels and/or decreasing operational performance, while a lower ratio indicates the opposite. A lower leverage ratio is not itself a guarantee that further debt will be approved for a council, while councils with higher leverage ratios are not necessarily precluded from having additional borrowings approved due to other mitigating circumstances.

This ratio is monitored and maintained within the benchmark range over the forecast period.

### 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 2024/2025 budget remains on large infrastructure projects, particularly in the water and wastewater asset classes. Council's budget contains projects that must be done to support future growth of the region.

Council continues to focus on ensuring services to the community are maintained and not depleted, however this is becoming an increasingly difficult task, given ongoing inflationary pressures.

This budget invests heavily in important infrastructure for the region, creating the opportunity for future growth, whilst still delivering all the essential services that the community expects.



## ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

## Statement of Income and Expenditure

	2023-2024	2024-2025	2025-2026	2026-2027
	\$000	\$000	\$000	\$000
<b>Income</b>				
<b>Revenue</b>				
Operating revenue				
Rates and utility charges excluding discounts and rebates	203,701	220,831	228,781	240,445
Less rebates and discounts	(17,880)	(19,610)	(20,316)	(21,352)
Net rates, levies and charges	185,821	201,222	208,465	219,093
Fees and charges	41,109	40,850	42,436	43,855
Rental income	3,662	3,514	3,619	3,710
Interest received	4,367	3,800	2,060	2,406
Sales revenue	7,648	7,732	7,964	8,163
Other income	6,854	7,037	7,476	7,663
Grants, subsidies, contributions and donations	12,976	9,725	10,060	9,428
<b>Total operating revenue</b>	<b>262,437</b>	<b>273,879</b>	<b>282,080</b>	<b>294,318</b>
<b>Capital revenue</b>				
Government subsidies and grants—capital	77,947	42,963	22,821	24,523
Contributions from developers	7,273	7,273	7,273	7,273
Grants, subsidies, contributions and donations	85,221	50,237	30,095	31,797
<b>Total revenue</b>	<b>347,658</b>	<b>324,116</b>	<b>312,174</b>	<b>326,115</b>
<b>Capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>347,658</b>	<b>324,116</b>	<b>312,174</b>	<b>326,115</b>
<b>Expenses</b>				
<b>Operating expenses</b>				
Employee benefits	98,937	103,886	107,309	110,826
Materials and services	88,154	85,195	87,517	89,346
Finance costs	4,257	4,174	5,590	7,908
Depreciation and amortisation	71,926	79,981	83,589	86,476
Other expenses	546	600	622	641
<b>Total operating expenses</b>	<b>263,820</b>	<b>273,836</b>	<b>284,627</b>	<b>295,197</b>
<b>Capital expenses</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>263,820</b>	<b>273,836</b>	<b>284,627</b>	<b>295,197</b>
<b>Net result</b>	<b>83,838</b>	<b>50,279</b>	<b>27,548</b>	<b>30,918</b>
<b>Operating result</b>				
Operating revenue	262,437	273,879	282,080	294,318
Operating expenses	263,820	273,836	284,627	295,197
<b>Operating result</b>	<b>(1,383)</b>	<b>43</b>	<b>(2,547)</b>	<b>(879)</b>

## 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	51,632	49,339	52,472	56,308
Rockhampton Airport	17,977	17,581	18,058	18,597
Waste and Recycling	21,528	21,846	22,577	23,126

Significant business activities

	-	-	-	-
--	---	---	---	---



## ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

## Statement of Financial Position

	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000	2026-2027 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	94,576	65,933	60,795	58,479
Trade and other receivables	20,834	22,023	22,865	23,862
Inventories	2,145	2,145	2,145	2,145
Other current assets	6,205	6,205	6,205	6,205
Non-current assets held for sale	32	32	32	32
<b>Total current assets</b>	<b>123,793</b>	<b>96,338</b>	<b>92,041</b>	<b>90,722</b>
<b>Non-current assets</b>				
Property, plant & equipment	3,220,811	3,419,460	3,598,314	3,736,862
Right of use assets	1,118	1,047	828	602
Other non-current assets	654	735	1,276	1,118
<b>Total non-current assets</b>	<b>3,222,583</b>	<b>3,421,242</b>	<b>3,600,418</b>	<b>3,738,582</b>
<b>Total assets</b>	<b>3,346,376</b>	<b>3,517,580</b>	<b>3,692,460</b>	<b>3,829,304</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	27,929	27,913	28,737	29,479
Unearned Revenue	2,134	1,832	1,597	-
Borrowings	9,933	12,415	17,065	19,659
Provisions	22,943	24,930	28,966	24,661
Other current liabilities	11,307	11,307	11,307	11,307
<b>Total current liabilities</b>	<b>74,246</b>	<b>78,397</b>	<b>87,672</b>	<b>85,107</b>
<b>Non-current liabilities</b>				
Unearned Revenue	3,927	2,096	499	499
Borrowings	122,395	152,079	215,136	238,543
Provisions	25,278	23,160	17,136	15,418
<b>Total non-current liabilities</b>	<b>151,601</b>	<b>177,334</b>	<b>232,771</b>	<b>254,459</b>
<b>Total liabilities</b>	<b>225,847</b>	<b>255,731</b>	<b>320,444</b>	<b>339,566</b>
<b>Net community assets</b>	<b>3,120,529</b>	<b>3,261,849</b>	<b>3,372,016</b>	<b>3,489,737</b>
<b>Community equity</b>				
Asset revaluation surplus	1,429,407	1,520,447	1,603,067	1,689,870
Retained surplus	1,691,122	1,741,402	1,768,949	1,799,867
<b>Total community equity</b>	<b>3,120,529</b>	<b>3,261,849</b>	<b>3,372,016</b>	<b>3,489,737</b>



## ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

## Statement of Cash Flows

	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000	2026-2027 \$000
<b>Cash flows from operating activities</b>				
Receipts from customers	233,905	253,579	263,703	276,136
Payments to suppliers and employees	(179,456)	(190,086)	(195,010)	(200,468)
Interest received	4,367	3,800	2,060	2,406
Rental income	3,818	3,516	3,611	3,702
Non-capital grants and contributions	12,706	9,663	10,032	9,480
Borrowing costs	(3,466)	(3,785)	(5,203)	(7,512)
Payment of provision	(527)	(132)	(1,987)	(6,023)
<b>Net cash inflow from operating activities</b>	<b>71,347</b>	<b>76,554</b>	<b>77,206</b>	<b>77,721</b>
<b>Cash flows from investing activities</b>				
Payments for property, plant and equipment	(135,900)	(193,835)	(179,252)	(137,519)
Payments for intangible assets	(247)	(313)	(894)	(317)
Proceeds from sale of property, plant and equipment	575	6,549	-	-
Grants, subsidies, contributions and donations	81,303	50,237	30,095	31,797
<b>Net cash inflow from investing activities</b>	<b>(54,269)</b>	<b>(137,362)</b>	<b>(150,052)</b>	<b>(106,039)</b>
<b>Cash flows from financing activities</b>				
Proceeds from borrowings	12,000	42,000	80,000	43,000
Repayment of borrowings	(9,950)	(9,812)	(12,270)	(16,975)
Repayments made on finance leases	(67)	(23)	(23)	(24)
<b>Net cash inflow from financing activities</b>	<b>1,983</b>	<b>32,165</b>	<b>67,707</b>	<b>26,001</b>
<b>Total cash flows</b>				
<b>Net increase in cash and cash equivalent held</b>	<b>19,061</b>	<b>(28,643)</b>	<b>(5,139)</b>	<b>(2,316)</b>
<b>Opening cash and cash equivalents</b>	<b>75,395</b>	<b>94,576</b>	<b>65,933</b>	<b>60,795</b>
<b>Closing cash and cash equivalents</b>	<b>94,576</b>	<b>65,933</b>	<b>60,795</b>	<b>58,479</b>



## ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

## Statement of Changes in Equity

	2023-2024 \$000	2024-2025 \$000	2025-2026 \$000	2026-2027 \$000
<b>Asset revaluation surplus</b>				
Opening balance		1,429,407	1,520,447	1,603,067
Increase in asset revaluation surplus		91,040	82,619	86,804
Closing balance	1,429,407	1,520,447	1,603,067	1,689,870
<b>Retained surplus</b>				
Opening balance		1,691,122	1,741,402	1,768,949
Net result		50,279	27,548	30,918
Closing balance	1,691,122	1,741,402	1,768,949	1,799,867
<b>Total</b>				
Opening balance		3,120,529	3,261,849	3,372,016
Net result		50,279	27,548	30,918
Increase in asset revaluation surplus		91,040	82,619	86,804
Closing balance	3,120,529	3,261,849	3,372,016	3,489,737





Statement of Income and Expenditure

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2032-33	2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
<b>Revenue</b>										
Operating revenue	220,831	228,781	240,445	247,898	260,538	268,614	282,310	291,061	300,083	309,384
Rates and utility charges excluding discounts and rebates	(19,610)	(20,316)	(21,352)	(22,014)	(23,136)	(23,854)	(25,070)	(25,847)	(26,649)	(27,475)
Less rebates and discounts	201,222	208,465	219,093	225,885	237,401	244,760	257,239	265,213	273,434	281,909
Net rates, levies and charges	40,550	42,436	43,855	45,307	46,796	48,322	49,888	51,495	53,147	54,844
Fees and charges	3,514	3,619	3,710	3,803	3,898	3,995	4,095	4,197	4,302	4,410
Rental income	3,800	2,060	2,406	2,828	3,052	3,210	2,930	3,751	4,210	4,026
Interest received	7,322	7,964	8,163	8,567	8,576	8,791	9,011	9,236	9,467	9,703
Sales revenue	7,037	7,416	7,663	7,855	8,051	8,252	8,459	8,670	8,887	9,109
Other income	9,725	10,060	9,428	9,709	9,998	10,297	10,605	10,923	11,251	11,590
Grants, subsidies, contributions and donations	273,879	282,080	294,318	303,753	317,772	327,627	342,227	353,485	364,697	375,591
Total operating revenue	493,610	510,861	534,763	551,651	571,310	593,241	617,122	642,546	668,876	695,975
<b>Capital revenue</b>										
Government subsidies and grants—capital	42,963	22,821	24,523	28,423	17,835	14,538	67,957	107,369	94,456	12,288
Contributions from developers	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,133
Grants, subsidies, contributions and donations	50,237	30,095	31,797	35,697	25,109	21,812	75,230	114,642	101,729	19,422
Total revenue	324,116	312,174	326,115	339,450	342,881	349,438	417,457	468,127	466,426	395,013
<b>Expenses</b>										
<b>Operating expenses</b>										
Employee benefits	103,886	107,309	110,826	114,458	118,210	121,513	124,909	128,400	131,989	135,618
Materials and services	85,195	87,517	89,346	92,150	94,408	97,349	100,381	104,235	106,732	110,057
Finance costs	4,174	5,990	7,908	8,856	9,097	9,050	8,682	8,841	7,405	5,700
Depreciation and amortisation	79,981	83,589	86,416	89,085	92,223	95,618	99,128	103,181	106,941	109,276
Other expenses	600	622	641	661	682	703	725	748	771	795
Total operating expenses	273,836	284,627	295,197	305,811	314,620	324,233	333,826	345,405	353,838	361,505
<b>Capital expenses</b>										
Total expenses	273,836	284,627	295,197	305,811	314,620	324,233	333,826	345,405	353,838	361,505
<b>Net result</b>										
Operating result	50,279	27,548	30,918	33,638	28,261	25,205	83,631	122,722	112,587	33,507
Operating revenue	273,836	282,080	294,318	303,753	317,772	327,627	342,227	353,485	364,697	375,591
Operating expenses	(273,836)	(284,627)	(295,197)	(305,811)	(314,620)	(324,233)	(333,826)	(345,405)	(353,838)	(361,505)
Operating result	43	(2,547)	(879)	(2,058)	3,152	3,393	8,401	8,080	10,858	14,086



Statement of Financial Position

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2032-33	2033-34
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	65,933	60,795	58,479	65,575	63,978	64,663	64,234	76,302	79,673	80,889
Trade and other receivables	22,023	22,865	23,862	24,667	25,867	26,664	27,867	28,667	29,629	30,540
Inventories	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145
Other current assets	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205
Non-current assets held for sale	32	32	32	32	32	32	32	32	32	1,570
Total current assets	96,338	92,041	90,722	98,623	98,228	99,709	100,503	113,351	117,684	121,348
<b>Non-current assets</b>										
Property, plant & equipment	3,419,460	3,598,314	3,736,862	3,860,079	3,981,261	4,090,892	4,287,273	4,474,460	4,640,609	4,765,904
Right of use assets	1,047	828	602	417	400	384	366	348	330	310
Other non-current assets	735	1,276	1,118	1,070	760	710	719	786	855	900
Total non-current assets	3,421,242	3,600,418	3,738,582	3,861,565	3,982,422	4,091,985	4,288,358	4,475,594	4,641,794	4,767,114
Total assets	3,517,580	3,692,460	3,829,304	3,960,188	4,080,649	4,191,695	4,388,861	4,588,945	4,759,478	4,888,462
<b>Liabilities</b>										
<b>Current liabilities</b>										
Trade and other payables	27,913	28,737	29,479	30,452	31,271	32,203	33,163	34,197	35,170	36,218
Unearned Revenue	1,832	1,997	-	-	-	-	-	-	-	-
Borrowings	12,415	17,065	19,659	21,589	23,240	24,477	26,108	26,703	28,419	28,127
Provisions	24,930	28,966	24,661	25,206	25,432	22,943	22,943	26,903	24,198	22,943
Other current liabilities	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307	11,307
Total current liabilities	78,397	87,612	85,107	88,555	91,250	90,930	93,521	99,110	99,094	98,596
<b>Non-current liabilities</b>										
Unearned Revenue	2,006	499	499	499	499	499	499	499	499	499
Borrowings	152,079	215,136	238,543	242,994	238,782	224,321	229,260	192,558	133,139	105,013
Provisions	23,160	17,136	15,418	13,154	10,665	10,665	10,665	6,705	5,460	5,460
Total non-current liabilities	177,245	232,771	254,459	256,647	249,946	235,485	240,424	199,762	139,089	110,962
Total liabilities	255,731	320,444	339,566	345,202	341,197	326,415	333,945	298,872	238,182	209,558
Net community assets	3,261,849	3,372,016	3,489,737	3,614,986	3,739,453	3,865,280	4,054,916	4,290,073	4,521,296	4,678,905
<b>Community equity</b>										
Asset revaluation surplus	1,520,447	1,603,067	1,689,820	1,781,481	1,877,687	1,978,309	2,084,314	2,196,749	2,315,384	2,439,485
Retained surplus	1,741,402	1,768,949	1,999,867	1,833,065	1,861,766	1,886,971	1,970,602	2,093,324	2,205,972	2,239,419
Total community equity	3,261,849	3,372,016	3,489,737	3,614,986	3,739,453	3,865,280	4,054,916	4,290,073	4,521,296	4,678,905



Statement of Cash Flows

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2032-33	2033-34
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Cash flows from operating activities</b>										
Receipts from customers	263,579	263,703	276,136	286,637	299,658	309,360	323,407	333,866	344,010	354,691
Payments to suppliers and employees	(190,086)	(195,010)	(200,468)	(207,303)	(212,899)	(219,060)	(225,493)	(232,797)	(238,979)	(245,951)
Interest received	3,800	2,060	2,406	2,828	3,052	3,210	2,930	3,751	4,210	4,026
Rental income	3,716	3,611	3,702	3,796	3,889	3,987	4,087	4,190	4,293	4,401
Non-capital grants and contributions	9,663	10,032	9,480	9,688	9,972	10,272	10,580	10,899	11,222	11,562
Borrowing costs	(3,785)	(5,203)	(7,512)	(8,450)	(8,681)	(8,624)	(8,245)	(8,393)	(6,946)	(5,230)
Payment of provision	(132)	(1,987)	(6,023)	(1,719)	(2,663)	(2,489)	-	-	(3,960)	(1,255)
<b>Net cash inflow from operating activities</b>	<b>76,554</b>	<b>77,206</b>	<b>77,721</b>	<b>85,477</b>	<b>92,728</b>	<b>96,657</b>	<b>107,265</b>	<b>111,516</b>	<b>113,850</b>	<b>122,244</b>
<b>Cash flows from investing activities</b>										
Payments for property, plant and equipment	(193,885)	(179,252)	(137,519)	(120,117)	(116,803)	(104,220)	(189,149)	(177,628)	(154,145)	(111,663)
Payments for intangible assets	(313)	(894)	(317)	(341)	(71)	(339)	(347)	(354)	(362)	(369)
Proceeds from sale of property, plant and equipment	6,549	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	50,237	30,095	31,797	35,697	25,109	21,812	75,230	114,642	101,729	19,422
<b>Net cash inflow from investing activities</b>	<b>(137,362)</b>	<b>(150,052)</b>	<b>(106,039)</b>	<b>(84,761)</b>	<b>(91,765)</b>	<b>(82,747)</b>	<b>(114,265)</b>	<b>(63,339)</b>	<b>(52,777)</b>	<b>(92,610)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	42,000	80,000	43,000	26,000	19,000	10,000	31,000	-	-	-
Repayment of borrowings	(9,812)	(12,270)	(16,975)	(19,595)	(21,355)	(23,200)	(24,403)	(24,403)	(26,082)	(28,393)
Repayments made on finance leases	(23)	(23)	(24)	(24)	(25)	(25)	(26)	(26)	(26)	(26)
<b>Net cash inflow from financing activities</b>	<b>32,165</b>	<b>67,707</b>	<b>26,001</b>	<b>6,381</b>	<b>(2,660)</b>	<b>(13,225)</b>	<b>6,571</b>	<b>(36,108)</b>	<b>(57,702)</b>	<b>(28,419)</b>
<b>Total cash flows</b>										
<b>Net increase in cash and cash equivalent held</b>	<b>(28,643)</b>	<b>(5,139)</b>	<b>(2,316)</b>	<b>7,966</b>	<b>(1,597)</b>	<b>685</b>	<b>(429)</b>	<b>12,069</b>	<b>3,371</b>	<b>1,216</b>
Opening cash and cash equivalents	94,576	65,933	60,795	58,479	65,575	63,978	64,663	64,234	76,302	79,673
<b>Closing cash and cash equivalents</b>	<b>65,933</b>	<b>60,795</b>	<b>58,479</b>	<b>65,575</b>	<b>63,978</b>	<b>64,663</b>	<b>64,234</b>	<b>76,302</b>	<b>79,673</b>	<b>80,889</b>



Statement of Changes in Equity

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-31	2031-32	2032-33	2033-34
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Asset revaluation surplus</b>										
Opening balance	1,429,407	1,520,447	1,603,067	1,689,870	1,781,481	1,877,687	1,978,309	2,084,314	2,196,749	2,315,384
Increase in asset revaluation surplus	91,040	82,619	86,804	91,610	96,206	100,622	106,005	112,435	118,635	124,102
Closing balance	1,520,447	1,603,067	1,689,870	1,781,481	1,877,687	1,978,309	2,084,314	2,196,749	2,315,384	2,439,485
<b>Retained surplus</b>										
Opening balance	1,691,122	1,741,402	1,768,949	1,799,867	1,833,505	1,861,766	1,886,971	1,970,602	2,093,324	2,205,912
Net result	50,279	27,548	30,918	33,638	28,261	26,205	83,631	122,722	112,587	33,607
Closing balance	1,741,402	1,768,949	1,799,867	1,833,505	1,861,766	1,886,971	1,970,602	2,093,324	2,205,912	2,239,419
<b>Total</b>										
Opening balance	3,120,529	3,261,849	3,337,016	3,489,737	3,614,986	3,739,453	3,865,280	4,054,916	4,290,073	4,521,296
Net result	50,279	27,548	30,918	33,638	28,261	26,205	83,631	122,722	112,587	33,607
Increase in asset revaluation surplus	91,040	82,619	86,804	91,610	96,206	100,622	106,005	112,435	118,635	124,102
Closing balance	3,261,849	3,372,016	3,489,737	3,614,986	3,739,453	3,865,280	4,054,916	4,290,073	4,521,296	4,678,905



Sustainability Statement & Required Disclosure

ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

Change in Rates and Utility Charges	30/06/2024	30/06/2025	\$ Increase	% Increase*
Budgeted Gross Rate Revenue	\$204,921,480	\$220,831,410	\$15,909,930	7.8%

\* The increase in budgeted gross rate revenue from 2023/24 to 2024/25 is inclusive of growth in rateable assets (rents and / or utility connections). Rates and Utility Charges per average rateable residential assessment for 2024/25 have increased by an average of 6.21% from 2023/24.

1 - Unrestricted Cash Expenditure Cover Ratio - Target - Greater than 3 months (Single Year Result) (Total Cash and Equivalents and Current Investments and Available Ongoing OTC Working Capital Facility Limit less Externally Restricted Cash) / Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) - 12	30/06/2025	30/06/2026	30/06/2027	30/06/2028	30/06/2029	30/06/2030	30/06/2031	30/06/2032	30/06/2033	30/06/2034
5.2	4.9	4.7	5.0	4.7	4.6	4.5	5.0	5.0	5.0	4.9
2 - Council Controlled Revenue Ratio - Contextual Measure - No Target (Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue (%)	88.4%	88.9%	89.3%	89.3%	89.4%	89.5%	89.7%	89.6%	89.5%	89.7%
Five-Year Average Result	85.2%	86.0%	87.3%	88.5%	89.1%	89.3%	89.5%	89.5%	89.6%	89.6%
3 - Population Growth Ratio - Contextual Measure - No Target (Prior Year Estimated Population / Previous Year Estimated Population) - 1	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Five-Year Average Result	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
4 - Operating Surplus Ratio - Target - Greater than 0% (Five-Year Average Result) (Net Operating Surplus / Total Operating Revenue) (%)	0.0%	(0.9)%	(0.3)%	(0.7)%	1.0%	1.0%	2.6%	2.3%	3.0%	3.8%
Five-Year Average Result	-0.1%	-0.5%	-0.4%	-0.5%	-0.2%	0.0%	0.7%	1.2%	1.9%	2.5%
5 - Operating Cash Ratio - Target - Greater than 0% (Five-Year Average Result) (Operating Result add Depreciation and Amortisation add Finance Costs Surplus / Total Operating Revenue) (%)	30.6%	30.6%	31.6%	31.4%	32.7%	32.6%	33.8%	33.8%	34.2%	34.2%
Five-Year Average Result	29.5%	29.3%	29.9%	30.5%	31.4%	31.6%	32.5%	32.9%	33.5%	33.8%
6 - Asset Sustainability Ratio - Target - Greater than 60% (Five-Year Average Result) (Capital Expenditure on the Replacement of Infrastructure Assets (Renewals) / Depreciation Expenditure on Infrastructure Assets) (%)	95.5%	119.8%	96.9%	91.5%	48.8%	48.4%	114.7%	141.3%	128.2%	74.1%
Five-Year Average Result	80.5%	84.7%	91.4%	87.1%	82.5%	73.1%	72.1%	80.9%	96.3%	101.3%
7 - Asset Consumption Ratio - Target - Greater than 60% (Five-Year Average Result) (Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastructure Assets) (%)	69.6%	69.6%	69.3%	68.9%	68.4%	67.9%	67.9%	67.9%	67.6%	67.2%
Five-Year Average Result	69.4%	69.4%	69.4%	69.4%	69.2%	68.8%	68.8%	68.2%	68.0%	67.7%
8 - Leverage Ratio - Target - 0 - 3 Times Book Value of Debt / (Operating Result add Depreciation and Amortisation and Finance Costs) (%)	2.0	2.7	2.8	2.8	2.5	2.3	2.2	1.8	1.3	1.0
Five-Year Average Result	2.1	2.2	2.2	2.4	2.5	2.6	2.5	2.3	2.0	1.7

## REVENUE POLICY 2024-2025

### STATUTORY POLICY



#### 1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2024 to 30 June 2025.

#### 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

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

Social Housing Development Incentives Policy – 1 May 2024 to 30 April 2027

#### 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.

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 ratepayer's 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 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.

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

**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 2024/2025



### 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 2024 to 30 June 2025. It is approved in conjunction with the Budget as presented to Council on 25 June 2024.

It is not intended that this Revenue Statement reproduce all related policies. Related adopted 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 2024/2025 Budget are provided.

#### **1. RATES AND CHARGES (LGA s94)**

For the financial year beginning 1 July 2024, 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 ratepayers 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-one (31) categories and sub-categories specified hereunder in the schedule.

**GENERAL RATING CATEGORIES 2024-2025**

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, 28A, 28B, 29B, 30A, 32, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 72
2.1	Major shopping centres with a floor area 0 – 10,000m <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area up to 10,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m <sup>2</sup> and 50,000m <sup>2</sup> 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 <sup>2</sup>	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m <sup>2</sup> 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, 08, 09, 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	01, 08, 09, 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;  (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> <p>Other than land included in categories 3.1 and 3.2.</p>	01, 08, 09, 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	40B
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, 84, 85, 86, 87, 88, 89, 93. (excl. 63 & 72 excl. lands in any other category).
6.2	Agriculture -Intensive	Land used, or intended to be used, in whole or in part 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 residential purposes that is not the owner's principal place of residence (NPPR)	02, 05, 08 & 09
8.2	Residential Other	Land with a value of \$105,001 or more used, or intended to be used, for residential purposes, that is not the owner's principal place of residence (NPPR).	02, 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, 72 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, 72 and 94 with a rateable valuation >\$105,000 but <\$170,001 (excl. lands in any other category).



11	Residential 3	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value of between \$170,001 and \$250,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$170,000 but <\$250,001 (excl. lands in any other category).
12	Residential 4	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value between \$250,001 and \$500,000</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$250,000 but <\$500,001 (excl. lands in any other category).
13	Residential 5	<p>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:</p> <p>(a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and</p> <p>(b) otherwise occupied only by members of a single household that includes the resident property owner or owners</p> <p>with a value more than \$500,000.</p>	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >\$500,000 (excl. lands in any other category).
14.1	Residential - Multi Unit (non Strata) 1	<p>Land with a value of less than \$105,001 which is used, or intended to be used, for residential purposes;</p> <p>(a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and</p> <p>(b) the dwellings, flats or units are not part of a body corporate.</p>	01 and 03

14.2	Residential - Multi Unit (non Strata) 2	Land with a value of \$105,001 or more which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, flat or unit constructed, or being constructed, on the rating assessment; and (b) the dwellings, flats or units are not part of a body corporate.	01 and 03
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, 04 and 72 with a rateable valuation >\$430,000
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 2024/2025 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 utilise town planning scheme to assist in the identification of rating categories as required especially in relation to low, general and high impact industry.

### Discounting for Subdivided Land Not Yet Developed

Pursuant to section 77(3) of the *Local Government Regulation 2012* (Qld), Council must not levy minimum general rates to parcels of land that meet the criteria for discounting for subdivided land not yet developed under chapter 2, part 2, division 5, subdivision 3 of the *Land Valuation Act 2010* (Qld). When making and levying rates on parcels of land to which section 77(3) of the *Local Government Regulation 2012* (Qld) applies, Council will discount the value of the relevant parcel by 40% for the discounted valuation period set out under sections 50 and 51 of the *Land Valuation Act 2010* (Qld).

### 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 *Local Government Regulation 2012* (Qld) a landowner may object:

- a) only to the categorisation of the land; and
- b) on the sole ground that, having regard to the relevant land, Rockhampton Regional Council should have included the land, as at the date of issue of the relevant rate notice, in another rating category.

The objection must be made by giving notice of the objection to the Chief Executive Officer, Council's nominated Rating Decision Maker.

The official objection form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: [www. https://www.rockhamptonregion.qld.gov.au/](https://www.rockhamptonregion.qld.gov.au/).

The notice of the objection must:

- a) be given on the approved form within 30 days after the date of issue of the rate notice or any further period allowed by Rockhampton Regional Council;
- b) be addressed to The Chief Executive Officer, Rockhampton Regional Council, PO Box 1860, Rockhampton QLD 4700;
- c) nominate the rating category in which the owner claims the land should have been included; and
- d) specify the facts and circumstances on which the claim is based.

On receipt of an objection the Chief Executive Officer or delegated officer will, within 60 days after the objection was made:

- a) consider the categorisation of the land;

- b) consider the facts and circumstances on which the claim is based;
- c) decide to:
  - a. allow the objection; or
  - b. disallow the objection; or
- d) decide that the land should be included in another rating category; and
- e) give written notice of the decision to the owner, stating the reasons for the decision.

If the owner is not satisfied with the decision, an appeal may be started by filing a notice of appeal in the Land Court registry within 42 days after the owner received notice of the decision or failure, in a form approved by the Land Court.

**Note:**

- The sole ground on which an owner may object is that Council has miscategorised the land with respect to the criteria for the category in which the land has been included as at the date of issue of the relevant rate notice;
- Giving a notice of objection will not, in the meantime, affect the levy and recovery of rates (the rates as issued must be paid by the due date); and
- If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

**Definitions for words used in this document:**

**Ratepayer**

As defined under the Local Government Regulation 2012 a ratepayer is a person who is liable to pay rates or charges. Unless stated otherwise, ratepayer also refers to corporations who are liable to pay rates and charges.

When referring to rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(a) of the *Local Government Regulation 2012* (Qld), being the current owner of the land, even if that owner did not own the land during the period which the rates or charges relate.

When referring to rates and charges for services provided to structures or land that is not rateable land, a ratepayer is the person liable to pay the rates and charges under section 127(1)(b) of the Local Government Regulation 2012 (Qld), being the entity who requested the service be provided.

When referring to previously rateable land (land that was, but has stopped being rateable as set out in section 127(2) of the Local Government Regulation 2012 (Qld)), a ratepayer is the person liable to pay the rates and charges under section 127(1)(c) of the Local Government Regulation 2012 (Qld), being the owner of the land immediately before it stopped being rateable land.

Where more than one person is liable to pay rates or charges, all of those persons are jointly and severally liable to pay the rates and charges and, as such all those persons are defined as the ratepayers.

**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 that is part of a Community Title Scheme or residential group title, at which one ratepayer of the land must reside permanently for a minimum of 6 months of the year. Principal place of residence will not apply to a flat, regardless of whether the ratepayer resides there.

In establishing principal place of residence, Council will consider evidence including, but not limited to, the ratepayer'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, but is not limited to, 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.

**Dwelling**

All or part of a building that is used, or capable of being used as a self-contained residence.

**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 2024/2025 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	2.8980	1,945
2.1	Major shopping centres with a floor area 0 – 10,000 sqm	3.2417	26,730
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	4.9161	305,249
2.3	Major shopping centres with a floor area >50,000 sqm	9.3883	2,306,379
3.1	Light/Low Impact Industry	2.9423	1,945
3.2	General Industry	3.2234	2,622
3.3	High Impact and/ or noxious industry	4.5506	4,057
4.1	Power Generation Coal	13.7059	39,996
4.2	Power Generation Solar Farm	9.1094	28,552
4.3	Power Generation Wind Farm	9.1094	28,552
4.4	Power Generation Battery Storage	9.1094	28,552
5.1	Extractive Industries - Quarry	8.4881	3,312
5.2	Extractive Industries - Salt Manufacturing	8.3668	5,436
5.3	Extractive Industries – Mining, \$0 - \$80,000	8.4881	3,312
5.4	Extractive Industries – Mining, >\$80,000	11.1980	37,278
6.1	Agriculture, farming and other rural	0.9506	1,807
6.2	Agriculture - Intensive	1.6917	15,735
8.1	Residential Other, \$ 0 - \$105,000	1.7735	1,271
8.2	Residential Other, >\$105,000	1.6197	1,863
9	Residential 1, \$ 0 - \$105,000	1.5310	970
10	Residential 2, \$105,001 - \$170,000	1.3656	1,608

11	Residential 3, \$170,001 - \$250,000	1.3105	2,322
12	Residential 4, \$250,001 - \$500,000	1.2311	3,277
13	Residential 5, > \$500,000	1.1083	6,156
14.1	Residential - Multi Unit (non Strata), \$0 – \$105,000	1.7735	1,271
14.2	Residential - Multi Unit (non Strata), > \$105,000	1.6197	1,863
21	Strata (residential)	1.5386	970
24	Vacant urban/rural land >\$430,000	2.7458	1,917
26	Special uses	1.9506	3,116
27.1	Other \$0 - \$60,000	2.3876	826
27.2	Other >\$60,001	3.3913	1,917

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

Council has determined that it is not appropriate to apply limits to increases applicable to any of the Differential Categories identified in this Revenue Statement and will not be making a resolution to limit the increases in rates and charges for the current period.

#### **5. SPECIAL RATES/CHARGES (LGA s94)**

The charges are calculated on the estimated cost to Council of providing the services. Council will make and levy special charges upon identified land to compensate the expense of providing or engaging in identified services, facilities or activities that:

- (a) the land or its occupiers has or will especially benefit from; or
- (b) the land or its occupiers will have special access to;
- (c) the occupier of the land or the use made or to be made of the land especially contributes to the need for the services, facility or activity.

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

#### **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 special charges shall be levied on all land which 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 these services could not be provided or maintained without the imposition of the special charge.

For 2024/2025, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2024/2025	Rural Fire Brigade	Levy 2024/2025
Alton Downs	\$15.00	Garnant	-
Archer Ulam	-	Gogango	\$50.00
Aricia	-	Gracemere	\$20.00
Bajool	\$25.00	Kalapa	\$20.00
Bouldercombe	\$30.00	Marmor	\$20.00
Calioran	-	Morinish	-
Calliungal	\$60.00	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 2025. 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 2025.
4. The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2024/2025) is approximately \$73,740.
5. The special charge is intended to raise all funds necessary to carry out the overall plan.

#### 6. SEPARATE CHARGES (LGA s94)

Council will make and levy separate charges pursuant to section 94 of the *Local Government Act 2009* to compensate 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 compensate 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 compensate 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 2024 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 2024 to 30 June 2025, 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 or Charitable Community Organisation is an organisation 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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b><u>Meter Size</u></b>	<b><u>Annual Charge</u></b>
20mm	\$ 584.00
25mm	\$ 869.00
32mm	\$ 1,424.00
40mm	\$ 2,223.00
50mm	\$ 3,473.00
Special 60mm	\$ 5,068.00
65mm	\$ 5,869.00
75mm	\$ 7,812.00
80mm	\$ 8,889.00
100mm	\$ 13,774.00
150mm	\$ 31,247.00
200mm	\$ 55,554.00
Vacant Land	\$ 584.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Gracemere Water Supply Scheme – Non Residential Consumption Charges**

<b><u>Tier</u></b>	<b><u>Charge per Kilolitre</u></b>
All consumption	\$ 2.44/kl

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

<b><u>Tier (Per Meter)</u></b>	<b><u>Charge per Kilolitre</u></b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b><u>Meter Size</u></b>	<b><u>Annual Charge</u></b>
20mm	\$ 602.00
25mm	\$ 896.00
32mm	\$ 1,468.00
40mm	\$ 2,291.00
50mm	\$ 3,578.00
65mm	\$ 6,048.00
75mm	\$ 8,049.00
80mm	\$ 9,039.00
100mm	\$ 14,311.00
150mm	\$ 32,276.00
200mm	\$ 57,247.00
Vacant Land	\$ 602.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Mount Morgan Water Supply Scheme – Non Residential Consumption Charges**

<b><u>Tier</u></b>	<b><u>Charge per Kilolitre</u></b>
All consumption	\$ 2.44/kl

**Mount Morgan Water Supply Scheme – Residential Consumption Charges**

<b><u>Tier (Per Meter)</u></b>	<b><u>Charge per Kilolitre</u></b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/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 2024 to the 30 June 2025 and will generally be levied on a half yearly basis.

<b><u>Meter Size</u></b>	<b><u>Annual Charge</u></b>
20mm	\$ 554.00
25mm	\$ 816.00
32mm	\$ 1,338.00
40mm	\$ 2,087.00
50mm	\$ 3,261.00
65mm	\$ 5,510.00
75mm	\$ 7,338.00
80mm	\$ 8,348.00
100mm	\$ 13,042.00
150mm	\$ 29,340.00
200mm	\$ 52,162.00
Vacant Land	\$ 554.00

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 2024 to the 30 June 2025 and billing will generally be in arrears on a quarterly basis.

**Rockhampton Water Supply Scheme – Non Residential Water Consumption Charges**

<b><u>Tier</u></b>	<b><u>Charge per Kilolitre</u></b>
All consumption	\$ 2.44/kl

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

<b><u>Tier (Per Meter)</u></b>	<b><u>Charge per Kilolitre</u></b>
<=75kl per quarter	\$ 1.06/kl
> 75kl <=150kl per quarter	\$ 1.65/kl
>150kl per quarter	\$ 3.26/kl

**SEWERAGE**

For the financial year beginning 1 July 2024 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.

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

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 2024/2025 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 2024/2025 will be:

<u>Declared Sewered Area</u>	<u>Amount of Charge</u>	<u>Amount of Vacant Land Charge</u>
Gracemere	\$ 1,126.00	\$ 1,070.00
Mount Morgan	\$ 1,056.00	\$ 1,003.00
Rockhampton	\$ 892.00	\$ 847.00

### **WASTE & RECYCLING**

For the financial year beginning 1 July 2024, 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>
<b>Domestic Services</b>	
Combined General Waste/Recycling Service	\$ 541.00
Additional General Waste Service – same day service as nominated service	\$ 414.00
Additional Recycling Service – same day service as nominated service day	\$ 245.00
Bulk bin service are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m <sup>3</sup> , 1.5m <sup>3</sup> , 2.0m <sup>3</sup> and 3.0m <sup>3</sup> - (subject to availability)	Annual Charge per Domestic Premises
<b>Commercial Services</b>	
General Waste Service - 240L	\$ 541.00
Recycling Service – 240L	\$ 293.00
Commercial Residential General Waste Service	\$ 454.00

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 28 May 2024.

#### **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 2024 to 31 December 2024 (issued August/September), and 1 January 2025 to 30 June 2025 (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 12.35% 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 2024.

#### **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.

Charges excluded from discount entitlement include, but are not limited to:

- a) the Natural Environment separate charge;
- b) the State Government Emergency Management Levy;
- c) the Rural Fire Service Levy; and
- d) 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 25 June 2024. 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 Pensioner Ratepayer owns and occupies, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Pensioner Ratepayers of their principal place of residence who are 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 ratepayer 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 2024/2025

ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025		
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 Primary Land Use Codes 2024/2025		
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.
28A	Warehouse and Bulk Stores	Warehouse and bulk stores not used for retail purposes.
28B	Storage facilities	Facility used to store various goods including but not limited to household items, business inventory, vehicles/machinery
29A	Transport Terminal	Freight and logistics.
29B	Transport Terminal	Passenger
30A	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area.
30B	Service Station	Predominantly used for fuel retailing which includes fueling area, associated retail shop and associated parking area with the 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.

<b>ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025</b>		
<b>Code</b>	<b>Description</b>	<b>Definition</b>
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 (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 Primary Land Use Codes 2024/2025		
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.

<b>ROCKHAMPTON REGIONAL COUNCIL Primary Land Use Codes 2024/2025</b>		
<b>Code</b>	<b>Description</b>	<b>Definition</b>
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.

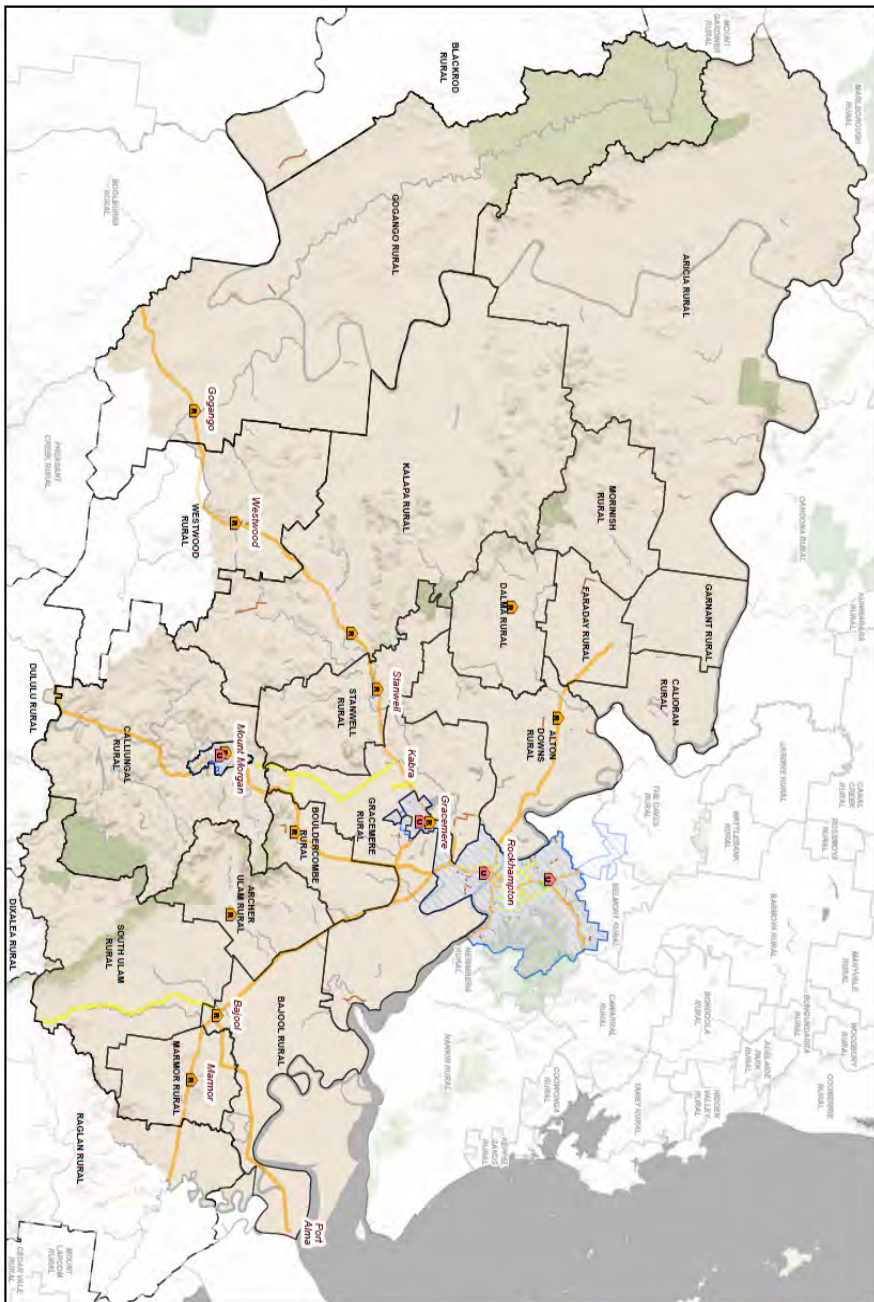
Please Note: The Council has delegated to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.

SCHEDULE 1 – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES

Scale: 1:520,000 at A4.

Rockhampton Regional Council - Rural Fire Brigade Boundaries

Date: 02/07/2020



**Legend**

- Urban fire stations
- Rural fire stations
- Firefighting Management areas
- Rural Fire Brigade areas (within RFLC LGA)
- Rural Fire Brigade areas (outside RFLC LGA)
- RFLC LGA
- Main roads
- Major Council Roads
- Scenic Council Roads
- State Roads
- Unsealed Council Roads
- Unsealed State Roads
- Water bodies
- State Forest
- National Park

**Scale Reference:**  
 Name: GDA 1984 MGA Zone 56  
 Datum: Geocentric  
 Projection: Conformal Mercator

**North Arrow**

The Rural and Urban fire stations are shown in red and blue. The Rural Fire Brigade areas are shown in orange and yellow. The RFLC LGA is shown in light blue. The Main roads are shown in light green. The Major Council Roads are shown in yellow. The Scenic Council Roads are shown in orange. The State Roads are shown in red. The Unsealed Council Roads are shown in purple. The Unsealed State Roads are shown in blue. The Water bodies are shown in green. The State Forest is shown in light green. The National Park is shown in light blue.

Layers are linked to show city areas, Regional Local Government areas, Rural Fire Brigade boundaries, the boundaries of the Urban, Rural and Firefighting Management areas, and the Rural Fire Brigades. The map data is sourced from the Queensland Government's Queensland Fire and Emergency Services (QFES) and the Queensland Government's Queensland Fire and Emergency Services (QFES) and the Queensland Government's Queensland Fire and Emergency Services (QFES).

Rockhampton Regional Council will not be liable for any loss or damage, including consequential or indirect loss or damage, arising from the use of the map or the information contained therein. The map is provided to you as a service and is not intended to be used for any other purpose.

Rockhampton Regional Council  
 100 Water Street  
 Rockhampton QLD 4700  
 Phone: 07 4920 2000  
 Fax: 07 4920 2001  
 Email: info@rockhampton.qld.gov.au

**Rockhampton Regional Council**



## 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

##### 1. Primary

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

##### 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:

- (d) New borrowings for the current and the next nine financial years; and
- (e) 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	7-13
2024/25	42,000,000	9,812,337	15-20
2025/26	80,000,000	12,269,859	15-20
2026/27	43,000,000	16,975,384	15-20
2027/28	26,000,000	19,595,144	15-20
2028/29	19,000,000	21,535,142	15-20
2029/30	10,000,000	23,199,623	15-20
2030/31	31,000,000	24,403,398	15-20
2031/32	-	36,081,889	15-20
2032/33	-	57,676,222	15-20
2033/34	-	28,392,701	15-20

#### 5.2 Repayment Schedule

The loan portfolio of Council is raised solely with QTC primarily utilising QTC's fixed rate loan product, although Council may avail itself of a variable rate loan from time to time. 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 2024/25 is as follows:

**Table 2**  
**Budget Interest and Redemption by Fund/Function for the Year to 30 June 2025**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E (A - C + D = E)</b>
<b>Function Description</b>	<b>Book Debt Balance 01/07/2024</b>	<b>QTC Admin and Interest</b>	<b>QTC Redemption</b>	<b>New Advances</b>	<b>EST Book Debt Balance 30/06/2025</b>
Water and Sewerage	2,061,130	115,900	229,440	20,000,000	21,831,690
Waste and Recycling	6,445,120	146,130	578,270	2,500,000	8,366,850
Airport	13,768,550	264,780	1,088,820	-	12,679,730
Other/ General Functions	108,716,340	3,272,610	7,915,810	19,500,000	120,300,530
<b>TOTAL ALL FUNDS</b>	<b>130,991,140</b>	<b>3,799,420</b>	<b>9,812,340</b>	<b>42,000,000</b>	<b>163,178,800</b>

#### Review Timelines

This policy is reviewed when any of the following occur:

As required by legislation – no later than 30 June 2025 in conjunction with the budget;

The related information is amended or replaced; or

Other circumstances as determined from time to time by the Council.

#### 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**  
**2024-2025 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	\$24,413,850	\$95,334,177	\$30,039,176
Community Service Obligations	\$354,481	\$725,203	\$1,859,853
Total Revenue	\$24,768,331	\$96,059,380	\$32,314,029
Less: Expenditure	-\$19,835,545	-\$65,088,378	-\$25,295,501
Less: Return on Equity	-\$4,932,786	-\$16,843,414	-\$1,198,572
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$14,127,588</b>	<b>\$5,819,955</b>
<b>List of Community Service Obligations (CSO)</b>			
Royal Flying Doctors Service & Capricorn Rescue Helicopter Service	\$285,323		
Patient Transfer Parking	\$69,158		
Combined Lines and Manholes (Operational and Capital Portions)		\$390,291	
Remissions to Community & Sporting Bodies		\$224,912	
Undetected Leak Rebates		\$110,000	
Old Landfill Maintenance Works			\$122,705
Regulated Waste Disposal			\$246,418
Regional Waste Transfer Stations			\$930,646
Green Waste			\$116,058
Waste Education			\$55,000
Assisted Services			\$389,026
<b>Total</b>	<b>\$354,481</b>	<b>\$725,203</b>	<b>\$1,859,853</b>

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. 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**  
**2024-2025 Financial Year**

Budget Report	Building Certification \$
Revenues for services provided to the Council	\$550
Revenues for services provided to external clients	\$257,560
Community Service Obligations	\$0
<b>Total Revenue</b>	<b>\$258,110</b>
Less: Expenditure	-\$199,035
Less: Return on Equity	\$0
<b>Surplus/(Deficit)</b>	<b>\$59,074</b>
<b><u>List of Community Service Obligations (CSO)</u></b>	
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
<b>Total</b>	<b>\$0</b>

The CSO value is determined by Council and represents an activity's costs which would not be incurred if the activity's primary objective was to make a profit. 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

ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

One Page Budget Summary for 2024/2025

Based on: B. CHART

Table with columns: OPERATIONS, Total, Resourcing, Office of CEO, Advance Rockhampton, Community Services, Corporate Services, Regional Services, Airport, Other Corporate Services, Fitzroy River Water, Waste and Recycling, Other Regional Services. Rows include Operating Revenue, Rates and Utility Charges, Fees and Discounts, etc.



CAPITAL BUDGET SUBMISSION SUMMARY 2023-24 to 2026-27

ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

Line	Category	Description	Adopted Budget 2023-24	Revised Budget 2023-24	Current Year 2023-24	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Total Next 3 Years
1	Advance Rockhampton	Rock/roads	75,000	75,000	75,000	0	0	0	305,200
2	Advance Rockhampton Total	Strapage	75,000	75,000	75,000	0	0	0	305,200
4	Airport	Airport Facilities	1,712,100	2,648,398	3,423,752	0	0	0	12,722,010
5	Airport	Airport Assets	0	19,000	1,000	0	0	0	9,977,990
6	Airport Total		1,712,100	2,667,398	3,424,752	0	0	0	22,589,910
7	Corporate	Communications & Information Technology	1,150,800	1,563,370	1,016,551	1,442,100	1,180,500	0	3,564,890
8	Corporate	Fire	9,300,000	9,866,310	10,481,520	6,766,310	5,317,000	0	31,757,000
9	Corporate	Land	21,500	41,500	41,500	40,000	40,000	0	176,700
10	Corporate	Resourcing	40,000	20,000	0	0	0	0	0
11	Corporate	Smart Regional Centre	0	0	0	0	0	0	0
12	Corporate	Works for QLD	0	0	0	0	0	0	0
13	Corporate Total		10,512,300	11,991,180	11,519,471	7,517,500	6,537,500	0	24,375,890
14	Communities	Access Roads	50,000	44,741	44,741	50,000	50,000	0	150,000
15	Communities	Art Gallery	45,000	82,056	114,056	0	0	0	475,000
16	Communities	Botanic Gardens	0	0	0	25,000	45,000	0	150,000
17	Communities	Canemey	1,141,800	480,139	400,139	1,500,000	1,500,000	0	4,500,000
18	Communities	Child Care	80,000	80,000	80,000	0	0	0	3,020,000
19	Communities	Developer Contributions	0	0	0	0	0	0	0
20	Communities	Facilities	632,000	859,775	823,444	220,000	200,000	0	50,000
21	Communities	Facilities New	0	253,398	83,398	450,000	60,000	0	10,000
22	Communities	Facilities Renovation	3,100,800	4,275,547	4,214,516	5,335,500	4,918,500	0	16,992,100
23	Communities	Facilities Upgrade	347,213	540,444	480,444	500,000	350,000	0	1,200,000
24	Communities	Fleet	0	0	0	0	0	0	0
25	Communities	Health & Environment	54,029	71,029	21,250	0	0	0	150,000
26	Communities	Heritage Village	0	0	0	0	0	0	0
27	Communities	Kerislaw Gardens	350,000	350,000	230,000	500,000	400,000	0	1,380,000
28	Communities	Libraries	195,128	195,128	177,922	56,000	30,000	0	2,535,000
29	Communities	Parks Renewal	985,932	816,676	299,934	1,856,000	1,080,000	0	5,470,000
30	Communities	Parks New	1,081,900	1,561,150	1,288,898	1,880,000	2,500,000	0	9,129,250
31	Communities	Parks Upgrade	0	226,207	225,665	0	0	0	320,000
32	Communities	Pleasant Theatre	0	0	0	465,500	0	0	0
33	Communities	Rockhampton Zoo	480,000	1,124,645	600,011	3,974,634	0	0	4,865,500
34	Communities	Showgrounds	81,800	81,800	81,800	250,000	0	0	600,000
35	Communities	Swimming Pools	470,420	578,420	478,420	493,000	0	0	2,500,000
36	Communities	Venues & Events	0	100,000	100,000	345,000	100,000	0	485,000
37	Communities	Local Laws	50,000	150,000	57,750	52,000	0	0	52,000
38	Communities Total		9,358,924	11,897,730	9,822,971	18,352,634	16,335,500	4,418,000	52,899,794
39	Regional Services	Contingency	1,000,000	864,339	386,141	1,000,000	1,000,000	0	3,000,000
40	Regional Services	Stormwater	0	0	0	1,438,000	1,000,000	0	4,500,000
41	Regional Services Total		1,000,000	864,339	386,141	1,438,000	1,000,000	0	3,450,000
42	Regional Infrastructure	Beach Bays & Lilies	510,000	552,000	546,000	15,000	0	0	15,000
43	Regional Infrastructure	Developer Contributions	0	50,000	50,000	0	0	0	0
44	Regional Infrastructure	Developer Management	0	0	0	4,348,000	0	0	0
45	Regional Infrastructure	Equipment	540,000	715,831	440,000	75,000	0	0	0
46	Regional Infrastructure	Footpaths	14,000	14,000	4,000	5,000	0	0	125,000
47	Regional Infrastructure	Footpaths	1,470,000	1,580,000	1,431,000	2,500,000	2,400,000	0	6,300,000
48	Regional Infrastructure	Footpaths	880,000	954,000	493,008	0	0	0	156,000
49	Regional Infrastructure	Footpaths	0	0	0	0	0	0	0
50	Regional Infrastructure	Land	215,000	365,000	312,000	1,684,573	967,000	0	4,026,500
51	Regional Infrastructure	Road Renovation	6,523,500	8,500,000	280,000	215,000	150,000	0	515,000
52	Regional Infrastructure	Road Repairs	3,302,000	3,302,000	3,302,000	13,175,000	11,848,500	0	32,893,500
53	Regional Infrastructure	Rural Roads Gravel Refresh	2,200,000	1,950,000	1,950,000	3,290,000	3,290,000	0	9,870,000
54	Regional Infrastructure	Rural Roads Gravel Refresh	2,729,100	2,726,280	3,215,550	2,450,000	2,500,000	0	9,870,000
55	Regional Infrastructure	Stormwater	5,970,000	2,410,685	2,578,300	1,310,000	1,310,000	0	7,950,000
56	Regional Infrastructure	Traffic Facilities	1,069,500	1,992,386	2,777,196	2,100,000	1,120,000	0	5,880,000
57	Regional Infrastructure	Tridges	1,250,000	1,470,000	1,470,000	7,670,000	0	0	21,565,000
58	Regional Infrastructure	Road Rehabilitation	6,118,000	6,455,000	6,699,000	3,020,000	4,612,700	0	20,327,700
59	Regional Infrastructure Total		32,854,100	38,947,173	38,021,946	37,897,500	38,153,200	4,327,835	107,653,483
60	Civil Infrastructure Total		32,854,100	38,947,173	38,021,946	37,897,500	38,153,200	4,327,835	107,653,483
Net Expenditure			88,220,291	58,485,971	60,429,417	137,483,917	147,820,475	105,548,085	381,773,447
Expense			150,837,233	143,914,802	138,227,588	177,269,612	177,269,437	138,888,518	508,528,367
Revenue			62,617,042	85,428,831	77,998,141	34,000,000	23,048,962	33,339,933	126,754,920



CAPITAL BUDGET SUBMISSION SUMMARY 2023-24 to 2026-27

ROCKHAMPTON REGIONAL COUNCIL 2024-2025 BUDGET

Line	Category	Description	Adopted Budget 2023-24	Revised Budget 2023-24	Current Year 2023-24	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Total Next 3 Years
58	Civil Developer Contributions	Road Reconstruction	595,606	595,606	151,774	200,000	200,000	0	400,000
59		Stormwater	31,918	31,918	0	0	0	0	0
60		Traffic Facilities	0	0	0	0	0	0	0
61			0	0	0	0	0	0	0
62	Civil Developer Contributions Total		595,606	595,606	151,774	200,000	200,000	0	400,000
63	Fitzroy River Water	Developer Contributions	0	0	0	0	0	0	0
64		Land	0	0	0	0	0	0	0
65		Sewerage Network	3,470,000	3,970,000	3,782,500	7,670,000	7,400,000	3,200,000	18,270,000
66		Water Network	4,367,300	4,528,200	4,443,500	3,593,000	3,921,000	7,297,000	13,673,200
67		Water Treatment	4,319,300	4,506,800	4,492,500	6,027,000	6,602,000	6,297,000	21,620,200
68		Sewerage Treatment	1,912,900	1,608,600	1,555,500	5,027,000	6,602,000	6,297,000	16,926,000
69		Water General	0	168,600	150,500	0	680,000	4,600,000	11,980,000
70	Fitzroy River Water Total		15,985,600	15,922,200	13,480,500	23,688,300	24,418,500	23,688,500	71,685,600
71	Major Infrastructure Projects	CRD Works	0	900	0	0	0	0	0
72		Facilities	0	354,046	1,74,446	1,895,000	2,825,000	1,250,000	5,980,000
73		GWTF Electrical	7,000,000	7,000,000	7,000,000	5,000,000	0	0	5,000,000
74		New Art Gallery	414,119	414,119	100,000	314,119	0	0	314,119
75		North STP Augmentation	14,000,000	12,949,698	12,949,698	15,000,000	33,000,000	0	25,000,000
76		Pipeline Theatre	0	0	0	5,000,000	1,261,160	0	1,000,000
77		Rockhampton Zoo	4,000,000	5,116,715	3,516,715	5,000,000	0	0	7,861,160
78		South Rockhampton Flood Levee	25,000	516,317	516,317	300,000	0	0	25,000
79		Swimming Pools	5,419,400	6,018,208	5,718,208	420,000	0	0	300,000
80		Tennal Refreshment	0	334,115	122,115	0	1,000,000	0	500,000
81		Water Treatment	27,000,000	24,300,000	24,220,000	46,461,206	15,200,000	0	500,000
82		Works for QLD	0	0	0	0	0	0	0
83		Sewerage Treatment	500,000	500,000	0	0	0	0	0
84		GWTF Solar	4,100,000	2,833,921	2,533,921	400,000	0	0	400,000
85		Greenme & South Rockhampton STP Augmentatio	6,000,000	1,200,000	1,200,000	19,276,796	21,500,000	0	5,000,000
86		Airport Airstie	10,000	10,000	10,000	0	0	0	2,001,900
87	Major Infrastructure Projects Total		69,243,285	61,647,979	58,060,980	94,502,121	74,886,160	34,751,900	204,140,181
88	Waste & Recycling Services	Equipment	0	0	0	10,700	0	0	131,610
89		Lakes Creek Landfill	8,488,670	8,488,626	8,144,643	4,094,687	4,709,562	0	14,548,617
90		Waste Transfer Stations	477,434	265,675	445,390	598,500	1,104,915	0	1,693,415
91		Waste General	333,720	0	0	0	0	0	0
92	Waste & Recycling Services Total		8,830,590	9,228,135	8,832,933	4,693,897	5,814,477	0	16,935,342
93	Civil Major Infrastructure Projects	Road Reconstruction	0	0	0	0	0	0	0
94		Rural Roads Sealing	500,000	397,228	5,200	0	0	0	7,720,000
95		Bridges	0	0	0	0	0	0	125,000
96			0	0	0	0	0	0	0
97	Civil Major Infrastructure Projects Total		500,000	397,228	5,200	0	0	0	7,720,000
98	Grand Total		190,657,323	143,914,802	136,227,958	500,000	177,380,437	136,885,318	508,525,387
		Net Expenditure	89,220,291	58,486,971	60,432,417	137,483,917	147,830,475	106,248,085	381,773,447
		Expense	160,837,233	143,914,802	143,914,802	177,380,437	177,380,437	136,885,318	508,525,387
		Revenue	462,317,032	485,427,831	485,795,544	56,788,695	263,429,962	30,636,233	116,751,920

**6 CLOSURE OF MEETING**