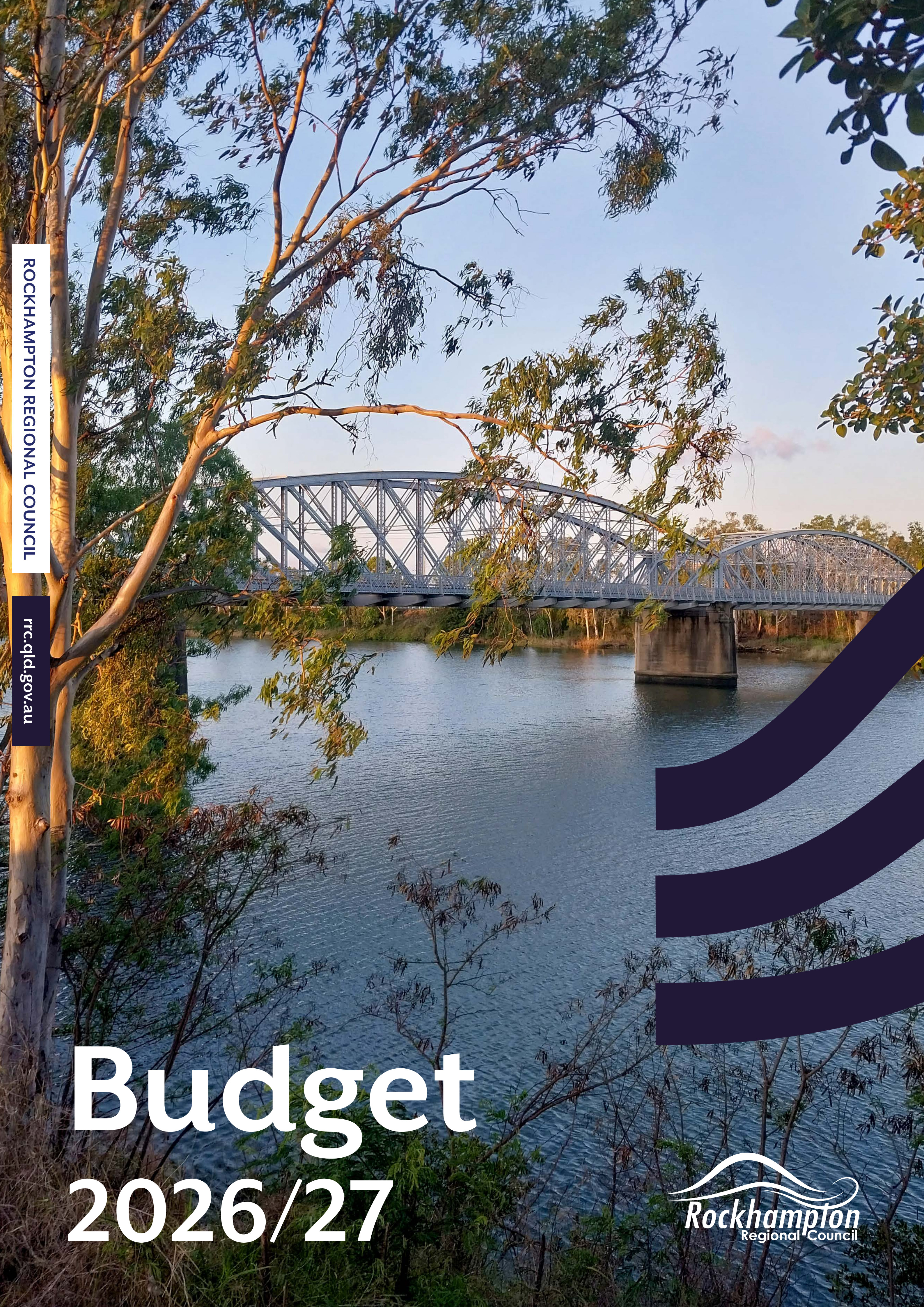

ROCKHAMPTON REGIONAL COUNCIL

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Budget 2026/27

Rockhampton Regional Council

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ROCKHAMPTON REGIONAL COUNCIL

Budget 26-27

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2026/2027 Budget Report from General Manager Organisational Services/Chief Financial Officer

The 2026/2027 budget is focused on delivering affordable services to the community and ensuring existing service levels are maintained. Council has carefully considered the financial impacts that a rate increase has on the community, however the significant reliance on rates and charges revenue necessitates a rate rise in order to keep up with growing cost impacts and community expectations in the provision of existing services.

A small surplus position has been forecast for the 2026/2027 financial year. During uncertain economic conditions, Council continues to be committed to astute financial management to mitigate against unplanned cost escalations and undue impacts to the community, whilst investing in critical infrastructure, open space amenities, community facilities as well as investment in regional events and economic development to support the region’s growth.

2025/2026 Budget Key Points

Operating Budget Key Highlights

- Small surplus position
- Typical Rockhampton residential ratepayer will experience a rate rise of 5.52%
- 20% rate capping will continue to apply to some non-residential rating categories
- No reduction to Council services
- $20.0 million in prompt payment discounts – maintained at 10% on Rates & Charges
- $1.95 million in concessions to pensioners (Council remission)

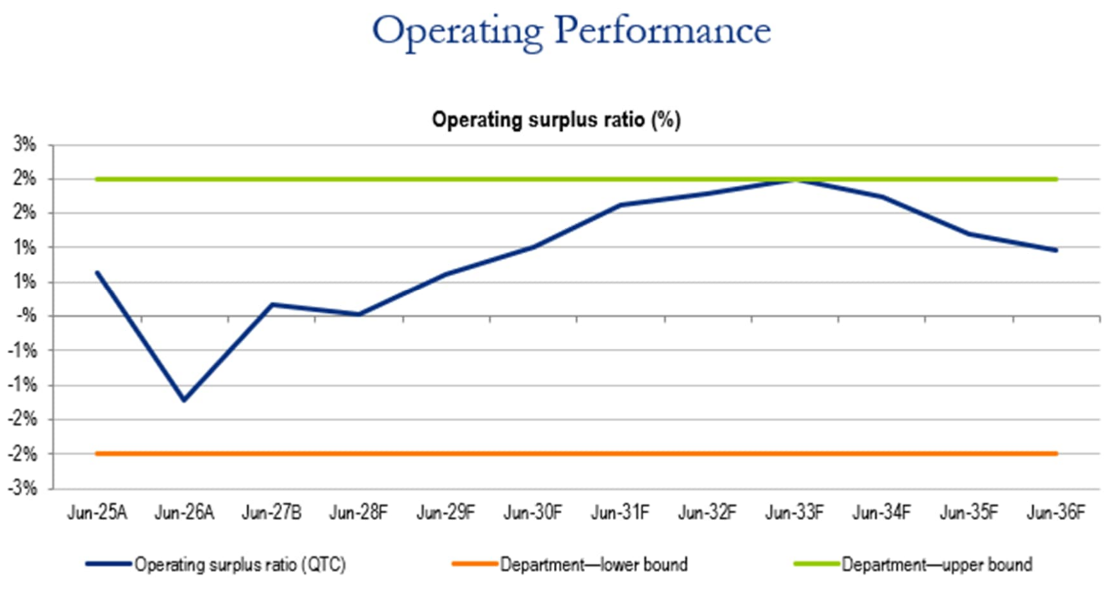
Capital Budget Key Highlights

- $2.7 million in Airport capital projects
- Council fleet renewal program - $9.1 million
- $9.5 million in Facilities and Open Space renewals and upgrades, including works at cemeteries, community facilities, parks and playgrounds, Showgrounds and swimming pools
- $26.9 million on continuing works on the Rockhampton Sporting Precinct, with $21 million in offsetting funding during 2026/2027 – this project will continue into 2027/2028 and 2028/2029
- $19.9 million to continue works at Alexandra Street – Birkbeck Drive to William Palfrey Road with offsetting funding from the Residential Activation Fund
- Continued works on the North Rockhampton Sewerage Treatment Plant - $15.0 million allocated for 2026/2027 with future works budgeted in 2027/2028, offset by $1.95 million in capital grant funding over two years
- $36 million on road renewal, upgrades and rehabilitation program, offset by $14 million in capital income
- $5.7 million on Waste Management capital works
- $14.7 million on Fitzroy River Water capital program offset by $3.0 million in capital income
- $21 million on other major capital projects including works to the Zoo, community facilities, roads, open space, Showgrounds and water infrastructure, with offsetting capital funding of $0.9 million.

Key Financial Information

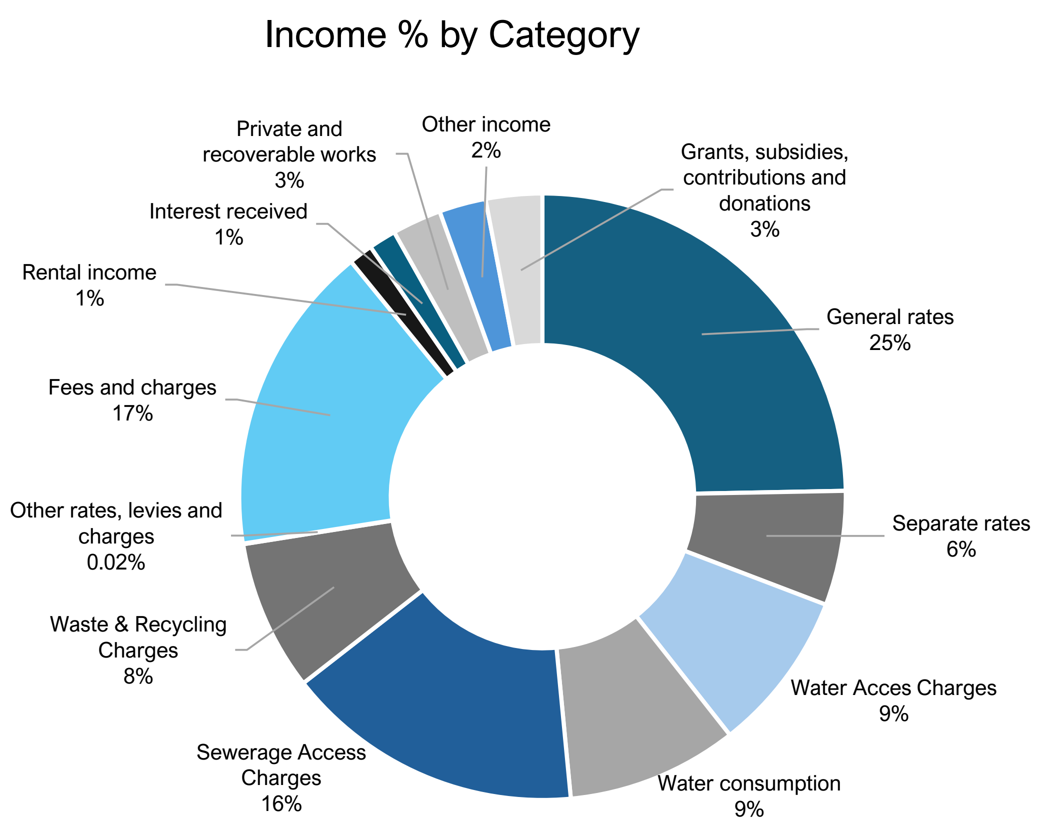
Council's Operational Budget

The final budgeted position for the 2026/2027 financial year is a small surplus of $501,000.

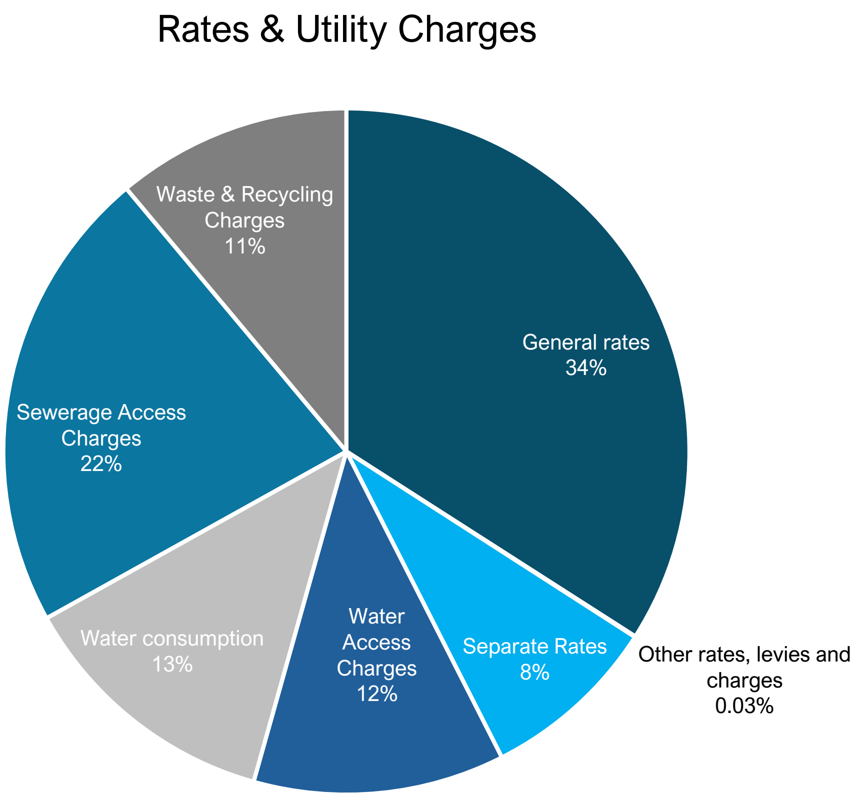


Operational Revenue

Council's operating revenue budget for 2026/2027 is $311.7 million, which has increased by 6.9% from 2025/2026.



Rates and charges represent 73% of Council's total operating income. Council has aimed to minimise rate increases, however in order to maintain existing levels of services an increase is necessary. The following charge types make up the rates and charges collected, with each shown as a percentage of total rates and charges revenue.



The typical Rockhampton residential ratepayer has been impacted by an increase of 5.52% to the total rates levied. This is made up of the following changes per line item on the rate notice:

Rate or Charge	**Amount**
General Rates (Category 10 Rate in the Dollar)	6.5%
Water Access	7.6%
Waste	5.1%
Sewer Access	6.5%
Road Levy	0.0%
Natural Environment Levy	0.0%
State Govt Emergency Management Levy (EML)	3.2%
Overall typical Rockhampton residential ratepayer increase	**5.52%**

Typical Rockhampton residential ratepayer detail:

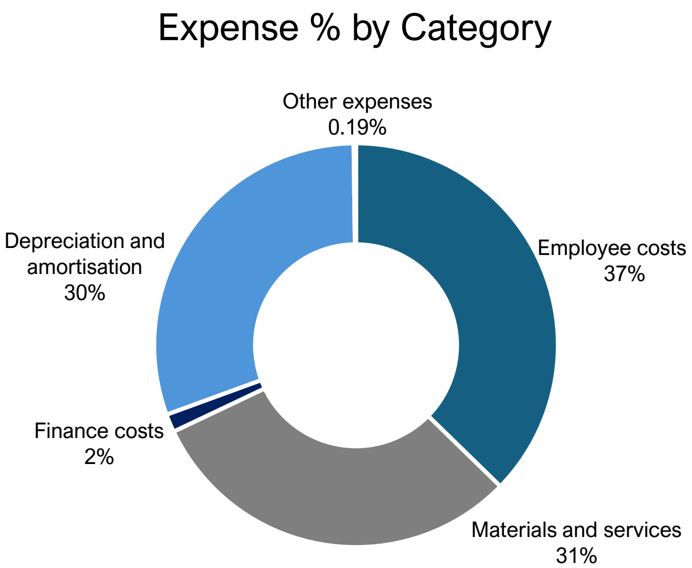
Category 10	2025/2026 Rates	2026/2027 Rates	Annual Variation $	Annual Variation %
Average Valuation	$138,000	$138,000		
Rate in the dollar	$0.0112690	$0.0120015	$0.0007325	6.5%
General Rate	$1,565	$1,667	$102	6.5%
Charges:				
Water Access	$576	$620	$44	7.6%
Domestic Waste	$583	$613	$30	5.1%
Sewer Access	$928	$988	$60	6.5%
Road Levy	$460	$460	$0	0%
Natural Environment Levy	$55	$55	$0	0%
EML	$252	$260	$8	3.2%
Total Charges	$2,854	$2,996	$142	4.9%
Total Levy	**$4,419**	**$4,663**	**$244**	**5.52%**

Council's fees and charges make up 17% of Council's total operational revenue and represents an increase from 2025/2026 of 5.7%. The fees and charges are reviewed annually as part of the budget process and the schedule of fees and charges for 2026/2027 was adopted by Council on 26 May 2026.

Operation Expenses

Council's operating expense budget for 2026/2027 is $311.2 million, which represents an increase of 6.8% from 2025/2026. Increases in expenditure are the result of maintaining existing levels of service, whilst absorbing the impacts of cost increases in areas such as the maintenance of Council's major infrastructure assets, as well as rises in employee costs, materials, fuel, chemicals and construction costs.

Council's depreciation continues to increase due to rising infrastructure costs and the valuation of major infrastructure assets. Council's depreciation expenses are estimated to be $94 million for 2026/2027, an increase of around $5.7 million from 2025/2026.

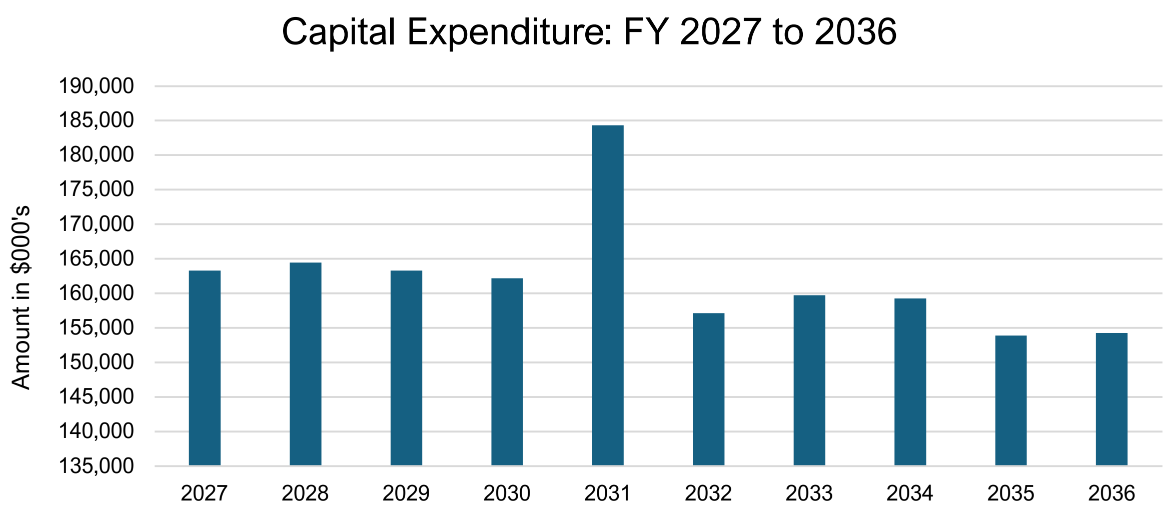


Capital Program

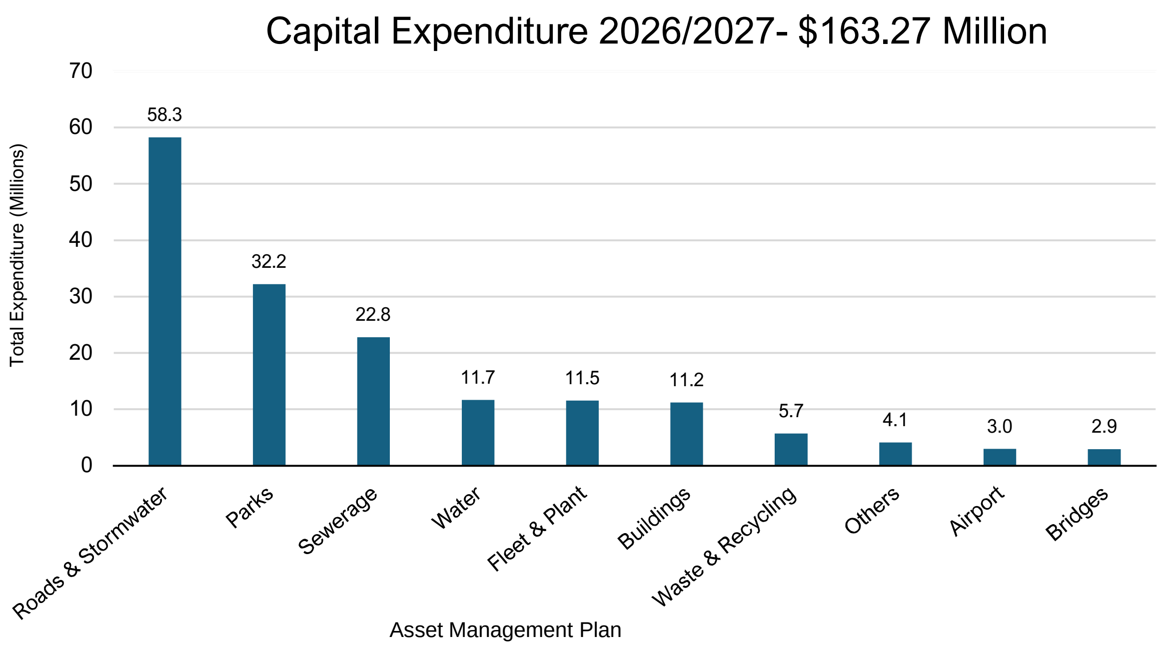
Due to ongoing asset replacement, renewal and upgrade programs, Council's capital program demands remain at a high level. In recent years, efforts have been made to implement a more achievable capital works program annually which has had an impact on Council's future borrowing program. There is a continued aim to align the annual capital budget allocation to a realistic capital delivery program, thereby improving alignment of cash flow forecasts.

Council's capital program for 2026/2027 has capital expenditure at $163.3 million and capital revenue at $42.1 million. The 10-year forecast identifies an average annual capital spend of $160 million, with Council's current total spend around $1.6 billion over the same period. The focus of Council's capital program is centred around major infrastructure upgrades and augmentation to support future development and growth of the region.

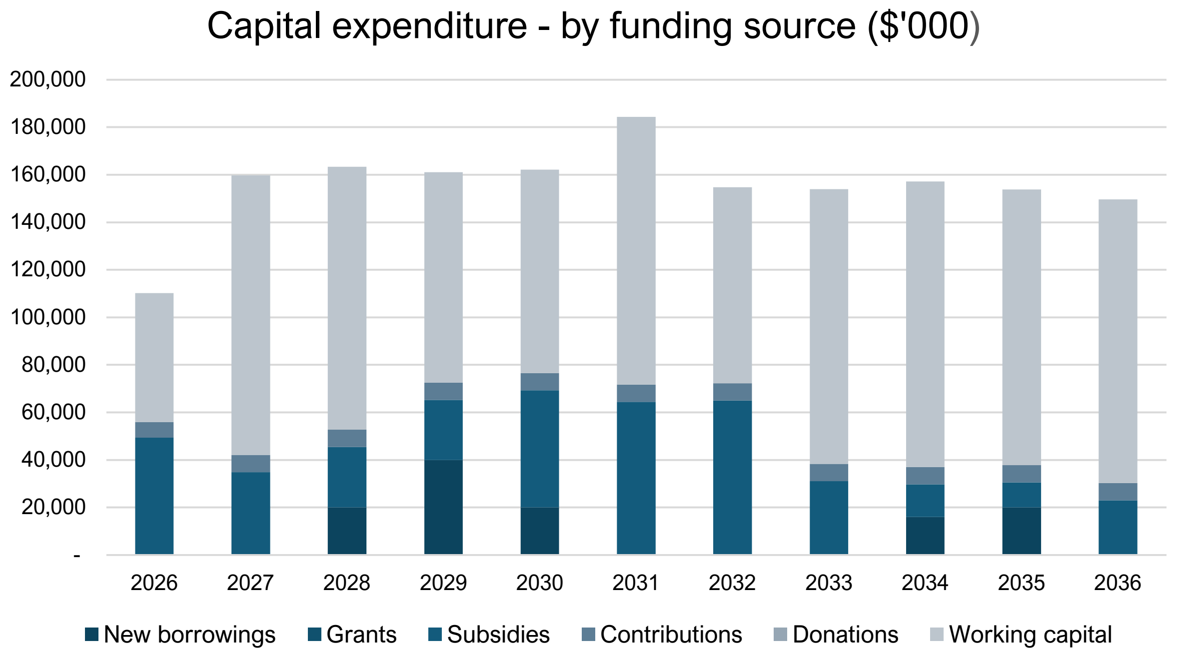
Capital Expenditure program across financial years:



2026-27 Capital Expenditure program across the asset classes:



The funding for the 2026/2027 capital program is a mix of grants and subsidies ($34.8 million), capital income ($7.2 million) and cash held ($117.7 million).



Strategy for Debt

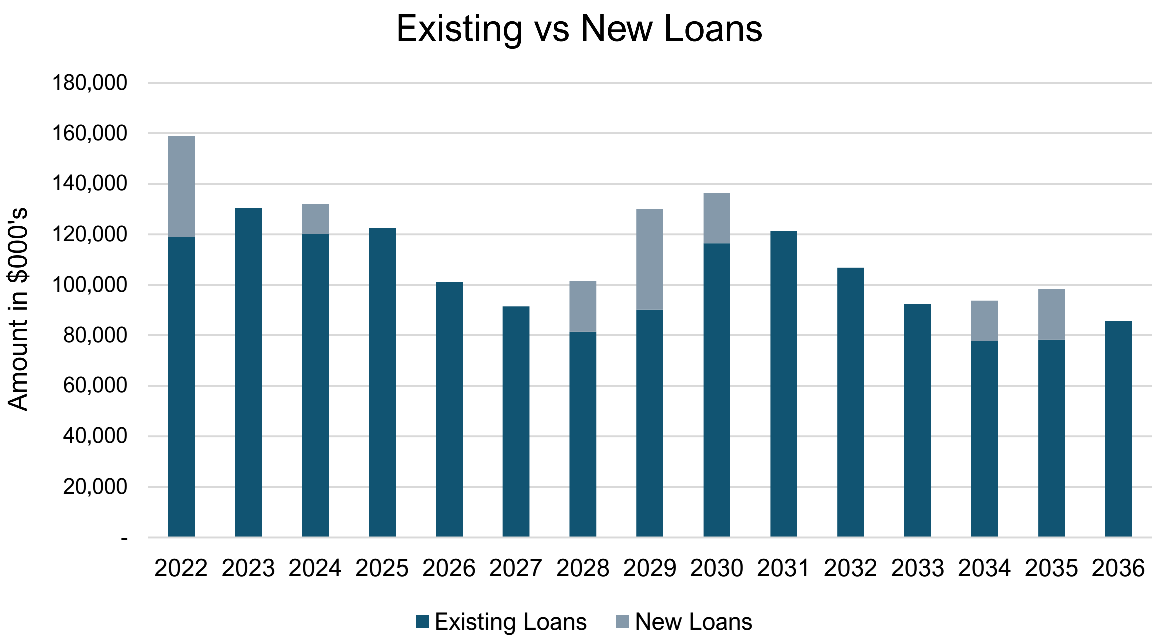
Council has made a consolidated effort to improve the alignment of borrowings required in future years based on the capital expenditure program. Council has maintained the same amount of borrowings required over the 10 year period as was adopted in the 2025/2026 budget, with the total amount planned to borrow of $116 million.

The current weighted average interest rate of Council's existing debt is 2.78% (30 June 2026). Council acknowledges the inflationary pressure impact on the increased cost of debt, therefore a debt minimisation strategy remains in place over the 10 year period.

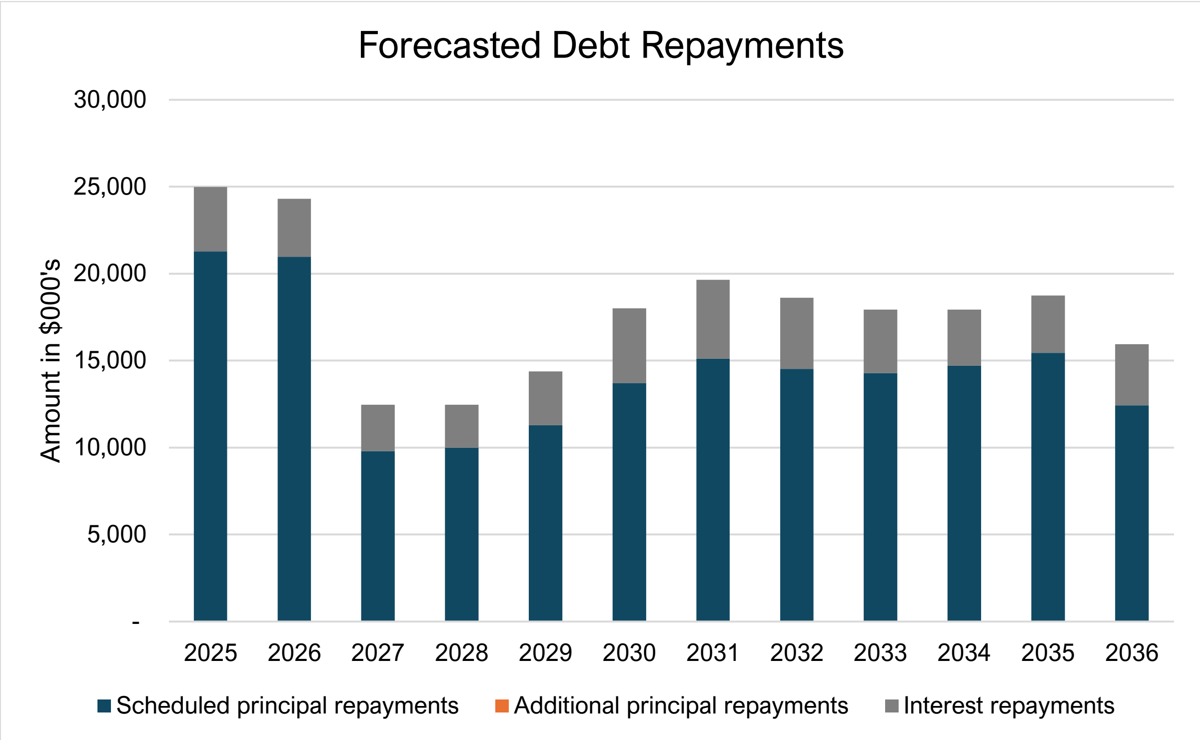
Council received approval for $20 million in borrowings in 2025/2026, however there was no requirement to draw down any of this amount due to the underspend in Council's capital works program. This will contribute to savings in the previously forecast cost of debt to Council.

To assist in further managing future cash flows and reduce the reliance on fixed-term borrowings, Council has had a temporary $30 million Working Capital Facility in place for the past three years and in 2026/2027 Council will seek approval to make this an ongoing facility.

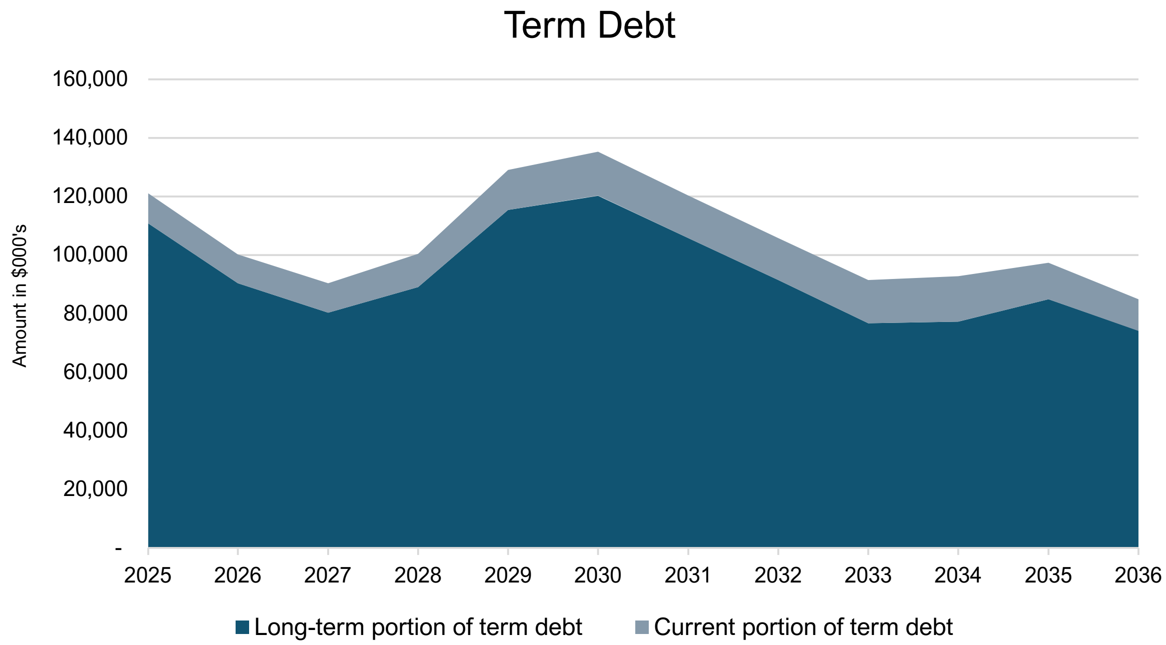
The following identifies existing loans and planned future borrowings



The following graph depicts how the repayment of debt gradually increases over the next 10 years, however it remains a manageable level.

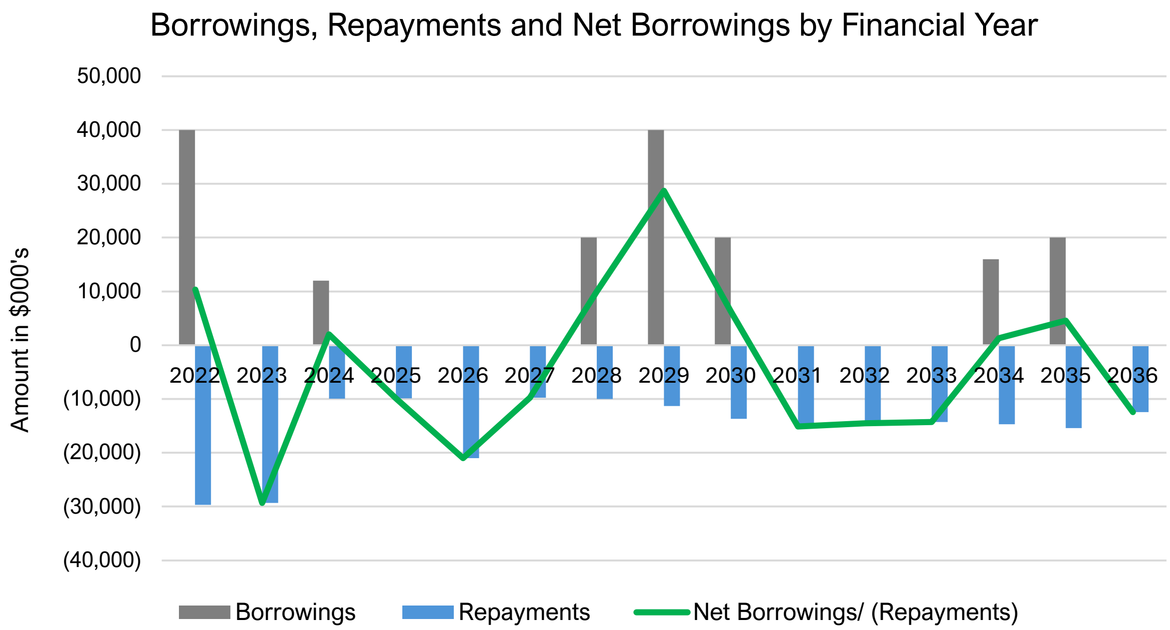


The following graph shows the current proportion of loan principal that is being repaid each year. As evidenced from the borrowings program, there is a focus on reducing down debt over time, with the debt service ratio improving over the 10 years.



Council's future borrowings are formally adopted within the Debt (Borrowings) Policy.

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.

The LTFF is built within the custom model provided by the Queensland Treasury Corporation. This model is submitted annually to the Department of Local Government, Water and Volunteers (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 4.5% for this budget and drop to 3% for next nine budgets from 2027/2028 through to 2035/2036.

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 steady at 1.0%. Similarly, council has forecast a conservative growth in rateable properties of 0.6%, however actual rateable property growth continues to trend lower than this rate.

Council's Stream A employee enterprise agreement commences the second year of operation from 1 July 2026 and the Stream B & C agreement is due to be renewed from 1 July 2026 and remains under active negotiation. Wage increases have been factored into employee costs.

Capital projects are summarised for the immediate three years. Beyond 2028/2029, 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 provides full Financial Key Performance Indicators to ensure that Council is budgeting to be financially sustainable.

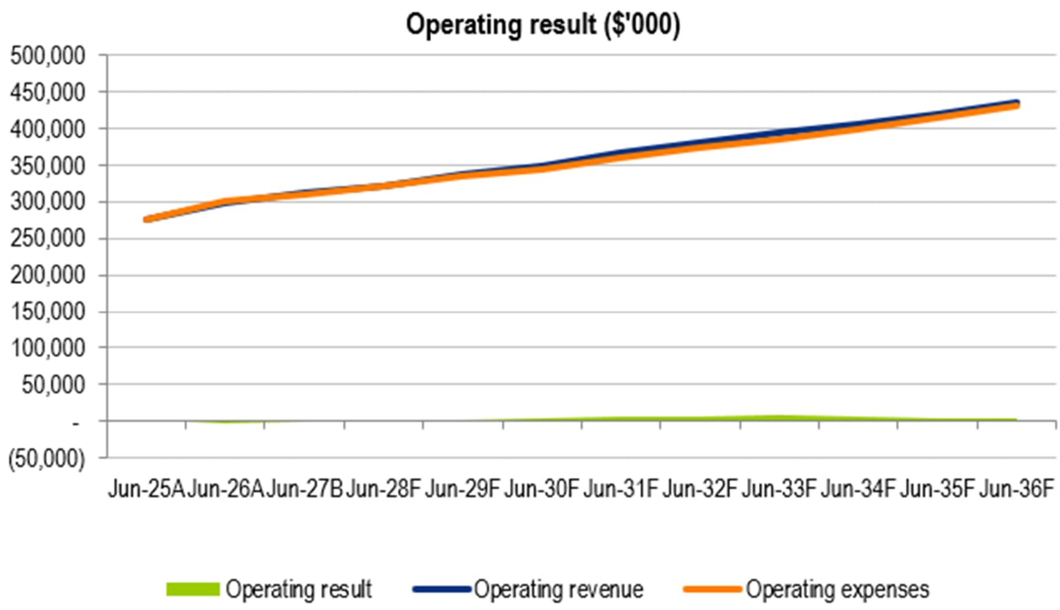
Council's Forward Operating Position

The Statement of Comprehensive Income provides forecast revenue and expenditure. The key performance aspect of this statement is that expenses do no exceed forecast revenue. In 2026/2027, Council has budgeted for a small surplus position, however this position will be difficult to maintain through the financial year should there be any unexpected deviations from budget.

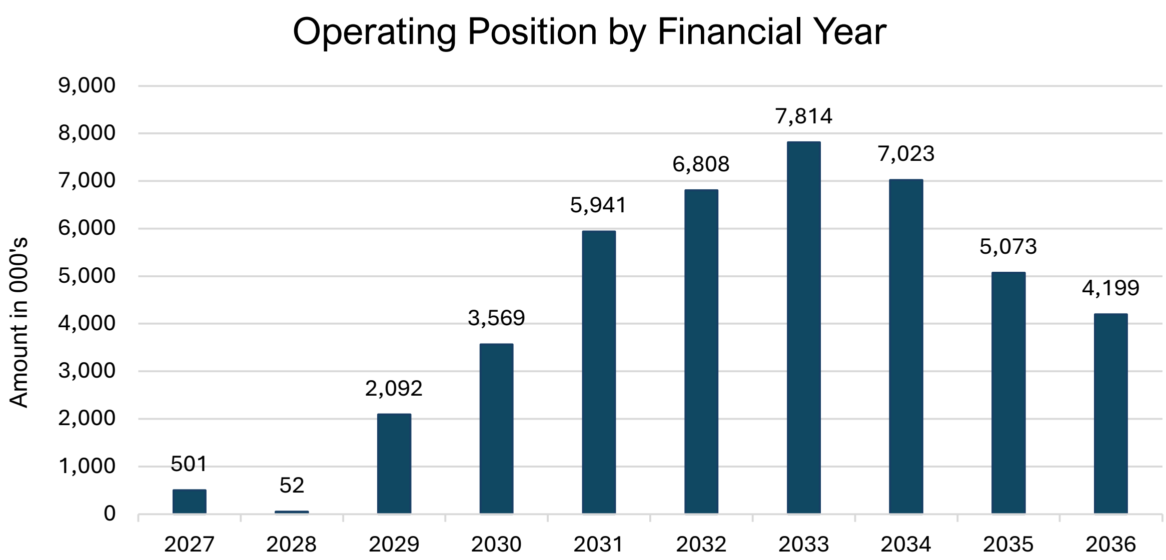
It has been difficult for Council to maintain a surplus position in recent years, so it is important that the current surplus position is maintained to ensure that the funds accumulated can be directed to debt reduction or to provide a buffer against future financial shocks, such as natural disasters and unexpected costs escalations.

Council's total income also includes capital grants that are expected to be received. Capital grants forecast in 2026/2027 amount to $42 million, however beyond 2026/2027 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.



The following graph depicts the Operating Position by Financial Year.



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 of 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.

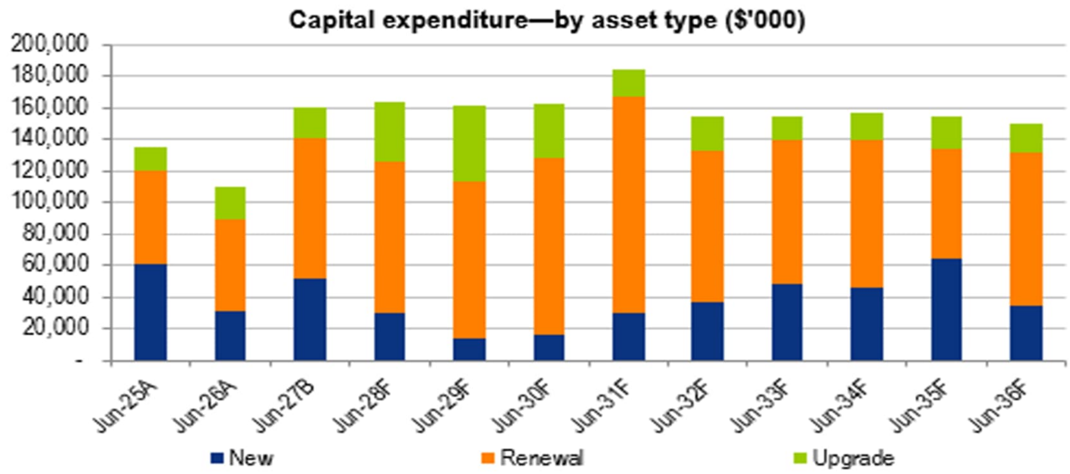
The provisions shown on Council's Statement of Financial Position relate to: (1) employee leave entitlements; and (2) Council's obligation for remediation of landfills and quarries. These represent Council's obligation if Council had to "pay up" on the reporting date. It is, however, Council's position 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 close to $4 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.



ROCKHAMPTON REGIONAL COUNCIL

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2026/2027 Budget impact on Longer Term Financial Forecast

Compared to the 2025/2026 Budget, the graphs provided above in this document have not altered substantially, however continued focus on setting targets for more realistic and achievable annual capital expenditure is essential to ensure borrowings are manageable over the 10 year forecast.

Conclusion

This Budget delivers on infrastructure, lifestyle and looks to focus on Council's existing asset base, worth more than $4 billion and creating new assets for the future sustainability of the region.

This Budget is designed to address the needs of today while laying the foundations for future growth and prosperity. It takes a balanced and financially responsible approach, acknowledging the cost-of-living challenges facing our community while continuing to invest in opportunities that will benefit future generations.

The Budget reflects Council's commitment to strong financial stewardship, ensuring we can deliver essential services, maintain and improve community assets, and remain well-positioned to meet the evolving needs of our Region.

With a total investment of $380 million, this budget supports the ongoing delivery of vital services, upgrades to existing facilities, and the development of key infrastructure assets that will help drive economic growth and improve quality of life across the Region.

While significant progress is being made, there is still important work ahead. Council remains committed to championing the priorities of our community and will continue to advocate for the critical infrastructure and services our Region requires.

2025/2026 Budget Financial Statements

Statement of Income and Expenditure

Income	2025-2026 $000	2026-2027 $000	2027-2028 $000	2028-2029 $000
Revenue				
Operating revenue				
Rates and utility charges excluding discounts and rebates	229,229	248,199	257,134	271,531
Less rebates and discounts	(20,473)	(22,485)	(23,295)	(24,599)
Net rates, levies and charges	208,756	225,714	233,839	246,932
Fees and charges	51,259	51,735	53,597	55,527
Rental income	3,958	4,012	4,133	4,257
Interest received	6,003	4,876	4,426	2,923
Sales revenue	7,924	8,178	8,423	8,676
Other income	9,143	7,776	8,014	8,254
Grants, subsidies, contributions and donations	11,370	9,392	9,674	9,964
Total operating revenue	298,413	311,684	322,106	336,533
Capital revenue				
Government subsidies and grants—capital	49,679	34,788	25,504	25,291
Contributions from developers	7,273	7,273	7,273	7,273
Grants, subsidies, contributions and donations	85,000	42,061	32,778	32,564
Total revenue	383,412	353,745	354,884	369,097
Capital income	-	-	-	-
Total income	383,412	353,745	354,884	369,097
Expenses				
Operating expenses				
Employee benefits	108,067	116,088	120,822	125,750
Materials and services	99,710	95,413	98,675	102,467
Finance costs	4,815	4,520	3,883	4,560
Depreciation and amortisation	88,872	94,558	98,048	101,015
Other expenses	583	604	626	649
Total operating expenses	302,047	311,183	322,055	334,440
Capital expenses	-	-	-	-
Total expenses	302,047	311,183	322,055	334,440
Net result	81,366	42,562	32,830	34,656
Operating result				
Operating revenue	298,413	311,684	322,106	336,533
Operating expenses	302,047	311,183	322,055	334,440
Operating result	(3,634)	501	52	2,092

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	54,193	62,903	64,708	67,859
Rockhampton Airport	18,961	20,370	20,925	21,718
Waste and Recycling	26,554	27,108	28,047	28,786

ROCKHAMPTON REGIONAL COUNCIL

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Statement of Financial Position

	2025-2026	2026-2027	2027-2028	2028-2029
	$000	$000	$000	$000
Assets				
Current assets				
Cash and cash equivalents	122,616	83,219	59,257	59,852
Trade and other receivables	23,632	25,081	26,039	27,420
Inventories	3,236	3,236	3,236	3,236
Other current assets	4,781	4,781	4,781	4,781
Non-current assets held for sale	-	-	-	-
Total current assets	154,265	116,316	93,313	95,289
Non-current assets				
Property, plant & equipment	3,850,274	4,076,862	4,257,866	4,440,706
Right of use assets	831	552	474	397
Other non-current assets	217	96	81	109
Total non-current assets	3,851,322	4,077,509	4,258,421	4,441,211
Total assets	4,005,587	4,193,826	4,351,734	4,536,500
Liabilities				
Current liabilities				
Trade and other payables	20,877	20,538	21,132	22,013
Borrowings	9,805	10,058	11,375	13,768
Provisions	29,310	26,882	28,030	25,793
Other current liabilities	13,085	13,085	13,085	13,085
Total current liabilities	74,730	70,563	73,621	74,659
Non-current liabilities				
Borrowings	91,495	81,436	90,100	116,401
Provisions	22,853	21,764	19,527	19,527
Total non-current liabilities	114,348	103,200	109,627	135,928
Total liabilities	189,078	173,763	183,249	210,587
Net community assets	3,816,509	4,020,063	4,168,486	4,325,913
Community equity				
Asset revaluation surplus	2,024,445	2,185,437	2,301,030	2,423,801
Retained surplus	1,792,065	1,834,626	1,867,456	1,902,112
Total community equity	3,816,509	4,020,063	4,168,486	4,325,913

Statement of Cash Flows

	2025-2026 $000	2026-2027 $000	2027-2028 $000	2028-2029 $000
Cash flows from operating activities				
Receipts from customers	265,158	290,351	302,945	318,045
Payments to suppliers and employees	(209,636)	(214,278)	(220,940)	(229,438)
Interest received	6,003	4,876	4,426	2,923
Rental income	4,077	4,001	4,124	4,246
Non-capital grants and contributions	8,983	9,354	9,653	9,938
Borrowing costs	(3,321)	(2,687)	(2,472)	(3,107)
Payment of provision	(2,243)	(3,517)	(1,089)	(2,237)
Net cash inflow from operating activities	69,021	88,100	96,647	100,370
Cash flows from investing activities				
Payments for property, plant and equipment	(110,138)	(159,703)	(163,315)	(160,980)
Payments for intangible assets	(20)	(50)	(52)	(53)
Grants, subsidies, contributions and donations	60,411	42,061	32,778	32,564
Net cash inflow from investing activities	(38,333)	(117,692)	(130,589)	(128,469)
Cash flows from financing activities				
Proceeds from borrowings Repayment	0	0	20,000	40,000
of borrowings	(20,974)	(9,782)	(9,996)	(11,281)
Repayments made on finance leases	(23)	(23)	(24)	(24)
Net cash inflow from financing activities	(20,998)	(9,805)	9,980	28,694
Total cash flows				
Net increase in cash and cash equivalent held	9,690	(39,398)	(23,962)	596
Opening cash and cash equivalents	112,926	122,616	83,219	59,257
Closing cash and cash equivalents	122,616	83,219	59,257	59,852

Statement of Changes in Equity

	2025-2026 $000	2026-2027 $000	2027-2028 $000	2028-2029 $000
Asset revaluation surplus				
Opening balance		2,024,445	2,185,437	2,301,030
Increase in asset revaluation surplus		160,992	115,593	122,771
Closing balance	2,024,445	2,185,437	2,301,030	2,423,801
Retained surplus				
Opening balance		1,792,065	1,834,626	1,867,456
Net result		42,562	32,830	34,656
Closing balance	1,792,065	1,834,626	1,867,456	1,902,112
Total				
Opening balance		3,816,509	4,020,063	4,168,486
Net result		42,562	32,830	34,656
Increase in asset revaluation surplus		160,992	115,593	122,771
Closing balance	3,816,509	4,020,063	4,168,486	4,325,913

Long Term Financial Forecast

Statement of Income and Expenditure

	2026-2027 $000	2027-2028 $000	2028-2029 $000	2029-2030 $000	2030-31 $000	2031-32 $000	2032-33 $000	2033-34 $000	2034-35 $000	2035-36 $000
Income										
Revenue										
Operating revenue										
Rates and utility charges excluding discounts and rebates	248,199	257,134	271,531	281,306	297,057	307,751	318,829	330,306	342,197	354,515
Less rebates and discounts	(22,485)	(23,295)	(24,599)	(25,485)	(26,912)	(27,881)	(28,885)	(29,924)	(31,002)	(32,118)
Net rates, levies and charges	225,714	233,839	246,932	255,821	270,145	279,870	289,945	300,382	311,195	322,398
Fees and charges	51,735	53,597	55,527	57,526	59,597	61,742	63,965	66,267	68,653	71,125
Rental income	4,012	4,133	4,257	4,384	4,516	4,651	4,791	4,935	5,083	5,235
Interest received	4,876	4,426	2,923	3,559	3,885	4,197	4,426	3,832	3,709	4,188
Sales revenue	8,178	8,423	8,676	8,936	9,204	9,480	9,765	10,058	10,360	10,670
Other income	7,776	8,014	8,254	8,502	8,757	9,019	9,290	9,569	9,856	10,151
Grants, subsidies, contributions and donations	9,392	9,674	9,964	10,263	10,571	10,888	11,215	11,551	11,898	12,255
Total operating revenue	311,684	322,106	336,533	348,991	366,675	379,848	393,396	406,594	420,754	436,022
Capital revenue										
Government subsidies and grants—capital	34,788	25,504	25,291	49,275	64,481	64,991	31,016	13,666	10,516	22,991
Contributions from developers	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273	7,273
Grants, subsidies, contributions and donations	42,061	32,778	32,564	56,548	71,755	72,264	38,289	20,939	17,789	30,264
Total revenue	353,745	354,884	369,097	405,539	438,430	452,112	431,685	427,533	438,543	466,286
Capital income	-	-	-	-	-	-	-	-	-	-
Total income	353,745	354,884	369,097	405,539	438,430	452,112	431,685	427,533	438,543	466,286
Expenses										
Operating expenses										
Employee benefits	116,088	120,822	125,750	130,878	136,216	141,772	147,555	153,574	159,838	166,359
Materials and services	95,413	98,675	102,467	103,434	107,181	109,935	113,159	117,253	121,495	126,709
Finance costs	4,520	3,883	4,560	5,805	6,088	5,690	5,285	4,912	5,054	5,303
Depreciation and amortisation	94,558	98,048	101,015	104,632	110,552	114,921	118,836	123,058	128,490	132,621
Other expenses	604	626	649	672	697	722	748	775	803	832
Total operating expenses	311,183	322,055	334,440	345,422	360,734	373,040	385,582	399,572	415,681	431,823
Capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	311,183	322,055	334,440	345,422	360,734	373,040	385,582	399,572	415,681	431,823
Net result	42,562	32,830	34,656	60,117	77,696	79,072	46,103	27,962	22,862	34,463
Operating result										
Operating revenue	311,684	322,106	336,533	348,991	366,675	379,848	393,396	406,594	420,754	436,022
Operating expenses	311,183	322,055	334,440	345,422	360,734	373,040	385,582	399,572	415,681	431,823
Operating result	501	52	2,092	3,569	5,941	6,808	7,814	7,023	5,073	4,199

Statement of Financial Position

	2026-2027	2027-2028	2028-2029	2029-2030	2030 31	2031-32	2032-33	2033-34	2034-35	2035-36
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Assets										
Current assets										
Cash and cash equivalents	83,219	59,257	59,852	68,084	56,270	78,248	68,813	61,643	63,447	63,761
Trade and other receivables	25,081	26,039	27,420	28,392	29,818	30,791	31,970	33,104	34,278	35,396
Inventories	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236
Other current assets	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781	4,781
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	2,595
Total current assets	116,316	93,313	95,289	104,492	94,105	117,055	108,800	102,764	105,741	109,769
Non-current assets										
Property, plant & equipment	4,076,862	4,257,866	4,440,706	4,628,618	4,840,759	5,027,203	5,217,066	5,414,363	5,611,163	5,805,281
Right of use assets	552	474	397	318	289	271	252	232	211	189
Other non-current assets	96	81	109	127	136	139	143	147	151	297
Total non-current assets	4,077,509	4,258,421	4,441,211	4,629,063	4,841,184	5,027,614	5,217,461	5,414,742	5,611,525	5,805,767
Total assets	4,193,826	4,351,734	4,536,500	4,733,555	4,935,290	5,144,669	5,326,261	5,517,506	5,717,266	5,915,536
Liabilities										
Current liabilities										
Trade and other payables	20,538	21,132	22,013	22,379	23,211	23,824	24,653	25,569	26,520	27,565
Borrowings	10,058	11,375	13,768	15,139	14,549	14,307	14,755	15,493	12,453	10,788
Provisions	26,882	28,030	25,793	25,826	28,145	31,555	27,848	25,830	30,439	25,793
Other current liabilities	13,085	13,085	13,085	13,085	13,085	13,085	13,085	13,085	13,085	13,085
Total current liabilities	70,563	73,621	74,659	76,430	78,990	82,771	80,340	79,977	82,497	77,231
Non-current liabilities										
Borrowings	81,436	90,100	116,401	121,291	106,742	92,434	77,680	78,212	85,790	75,002
Provisions	21,764	19,527	19,527	19,494	17,142	11,380	9,325	9,288	4,642	4,642
Total non-current liabilities	103,200	109,627	135,928	140,786	123,884	103,814	87,005	87,500	90,432	79,644
Total liabilities	173,763	183,249	210,587	217,215	202,874	186,585	167,345	167,477	172,929	156,875
Net community assets	4,020,063	4,168,486	4,325,913	4,516,340	4,732,415	4,958,084	5,158,916	5,350,029	5,544,337	5,758,661
Community equity										
Asset revaluation surplus	2,185,437	2,301,030	2,423,801	2,554,111	2,692,490	2,839,086	2,993,815	3,156,967	3,328,412	3,508,273
Retained surplus	1,834,626	1,867,456	1,902,112	1,962,229	2,039,925	2,118,997	2,165,100	2,193,062	2,215,925	2,250,387
Total community equity	4,020,063	4,168,486	4,325,913	4,516,340	4,732,415	4,958,084	5,158,915	5,350,029	5,544,337	5,758,661

ROCKHAMPTON REGIONAL COUNCIL

Budget 26-27

Statement of Cash Flows

	2026-2027 $000	2027-2028 $000	2028-2029 $000	2029-2030 $000	2030 31 $000	2031-32 $000	2032-33 $000	2033-34 $000	2034-35 $000	2035-36 $000
Cash flows from operating activities										
Receipts from customers	290,351	302,945	318,045	329,848	346,312	359,173	371,827	385,182	398,930	413,263
Payments to suppliers and employees	(214,278)	(220,940)	(229,438)	(236,115)	(244,803)	(253,404)	(262,268)	(272,370)	(282,921)	(294,641)
Interest received	4,876	4,426	2,923	3,559	3,885	4,197	4,426	3,832	3,709	4,188
Rental income	4,001	4,124	4,246	4,374	4,505	4,641	4,778	4,923	5,070	5,224
Non-capital grants and contributions	9,354	9,653	9,938	10,239	10,546	10,865	11,186	11,524	11,870	12,228
Borrowing costs	(2,687)	(2,472)	(3,107)	(4,308)	(4,546)	(4,103)	(3,650)	(3,228)	(3,319)	(3,516)
Payment of provision	(3,517)	(1,089)	(2,237)	-	(33)	(2,352)	(5,762)	(2,055)	(37)	(4,646)
Net cash inflow from operating activities	88,100	96,647	100,370	107,596	115,866	119,017	120,538	127,809	133,303	132,100
Cash flows from investing activities										
Payments for property, plant and equipment	(159,703)	(163,315)	(160,980)	(162,120)	(184,238)	(154,697)	(153,895)	(157,127)	(153,765)	(149,375)
Payments for intangible assets	(50)	(52)	(53)	(55)	(56)	(58)	(59)	(61)	(62)	(222)
Grants, subsidies, contributions and donations	42,061	32,778	32,564	56,548	71,755	72,264	38,289	20,939	17,789	30,264
Net cash inflow from investing activities	(117,692)	(130,589)	(128,469)	(105,626)	(112,539)	(82,490)	(115,665)	(136,249)	(136,038)	(119,333)
Cash flows from financing activities										
Proceeds from borrowings	0	20,000	40,000	20,000	0	0	0	16,000	20,000	0
Repayment of borrowings	(9,782)	(9,996)	(11,281)	(13,714)	(15,115)	(14,523)	(14,281)	(14,704)	(15,436)	(12,427)
Repayments made on finance leases	(23)	(24)	(24)	(25)	(25)	(26)	(26)	(26)	(26)	(26)
Net cash inflow from financing activities	(9,805)	9,980	28,694	6,262	(15,140)	(14,549)	(14,307)	1,270	4,539	(12,453)
Total cash flows										
Net increase in cash and cash equivalent held	(39,398)	(23,962)	596	8,232	(11,814)	21,977	(9,435)	(7,170)	1,803	314
Opening cash and cash equivalents	122,616	83,219	59,257	59,852	68,084	56,270	78,248	68,813	61,643	63,447
Closing cash and cash equivalents	83,219	59,257	59,852	68,084	56,270	78,248	68,813	61,643	63,447	63,761

Statement of Changes in Equity

	2026-2027	2027-2028	2028-2029	2029-2030	2030 31	2031-32	2032-33	2033-34	2034-35	2035-36
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Asset revaluation surplus										
Opening balance	2,024,445	2,185,437	2,301,030	2,423,801	2,554,111	2,692,490	2,839,086	2,993,815	3,156,967	3,328,412
Increase in asset revaluation surplus	160,992	115,593	122,771	130,310	138,379	146,596	154,729	163,152	171,446	179,861
Closing balance	2,185,437	2,301,030	2,423,801	2,554,111	2,692,490	2,839,086	2,993,815	3,156,967	3,328,412	3,508,273
Retained surplus										
Opening balance	1,792,065	1,834,626	1,867,456	1,902,112	1,962,229	2,039,925	2,118,997	2,165,100	2,193,062	2,215,925
Net result	42,562	32,830	34,656	60,117	77,696	79,072	46,103	27,962	22,862	34,463
Closing balance	1,834,626	1,867,456	1,902,112	1,962,229	2,039,925	2,118,997	2,165,100	2,193,062	2,215,925	2,250,387
Total										
Opening balance	3,816,509	4,020,063	4,168,486	4,325,913	4,516,340	4,732,415	4,958,084	5,158,915	5,350,029	5,544,337
Net result	42,562	32,830	34,656	60,117	77,696	79,072	46,103	27,962	22,862	34,463
Increase in asset revaluation surplus	160,992	115,593	122,771	130,310	138,379	146,596	154,729	163,152	171,446	179,861
Closing balance	4,020,063	4,168,486	4,325,913	4,516,340	4,732,415	4,958,084	5,158,915	5,350,029	5,544,337	5,758,661

ROCKHAMPTON REGIONAL COUNCIL

Budget 26-27

Sustainability Statement & Required Disclosure

Change in Rates And Utility Charges	30/06/2026	30/06/2027	$ Increase	% Increase*
Budgeted Gross Rate Revenue	$229,229,306	$248,199,287	$18,969,981	8.3%

* The increase in budgeted gross rate revenue from 2025/26 to 2026/27 is inclusive of growth in rateable assessments and / or utility connections. Rates and Utility Charges per average rateable residential assessment for 2026/27 have increased by an average of 5.52% from 2025/26.

	30/06/2027	30/06/2028	30/06/2029	30/06/2030	30/06/2031	30/06/2032	30/06/2033	30/06/2034	30/06/2035	30/06/2036
1) Unrestricted Cash Expense Cover Ratio - Target - Greater than 3 months (Single Year Result)										
((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	6.1	4.6	4.5	4.8	4.0	4.9	4.3	3.8	3.8	3.6
2) Council Controlled Revenue Ratio - Contextual Measure - No Target										
(Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue) (%)	89.0%	89.2%	89.9%	89.8%	89.9%	89.9%	90.0%	90.2%	90.3%	90.3%
Five-Year Average Result	85.8%	87.0%	88.3%	89.0%	89.6%	89.8%	89.9%	90.0%	90.1%	90.1%
3) Population Growth Ratio - Contextual Measure - No Target										
(Prior Year Estimated Population / Previous Year Estimated Population) - 1	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Five-Year Average Result	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
4) Operating Surplus Ratio - Target - Greater than 0% (Five-Year Average Result)										
(Net Operating Surplus / Total Operating Revenue) (%)	0.2%	0.0%	0.6%	1.0%	1.6%	1.8%	2.0%	1.7%	1.2%	1.0%
Five-Year Average Result	-0.9%	-0.7%	-0.3%	0.1%	0.7%	1.0%	1.4%	1.6%	1.7%	1.5%
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) (%)	31.4%	31.2%	31.6%	32.2%	33.0%	33.1%	33.1%	32.8%	32.5%	32.2%
Five-Year Average Result	29.2%	29.7%	30.6%	31.2%	31.9%	32.2%	32.6%	32.9%	32.9%	32.7%
6) Asset Sustainability Ratio - Target - Greater than 80% (Five-Year Average Result)										
(Capital Expenditure on the Replacement of Infrastructure Assets (Renewals) / Depreciation Expenditure on Infrastructure Assets) (%)	58.4%	78.3%	89.6%	104.5%	129.6%	85.6%	79.4%	75.7%	49.4%	78.4%
Five-Year Average Result	61.9%	63.0%	67.2%	78.0%	92.1%	97.5%	97.7%	94.9%	83.9%	73.7%
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) (%)	67.5%	67.7%	67.7%	67.7%	67.8%	67.7%	67.6%	67.4%	67.3%	67.1%
Five-Year Average Result	68.2%	67.9%	67.7%	67.5%	67.7%	67.7%	67.7%	67.6%	67.6%	67.4%
8) Leverage Ratio - Target - 0 - 3 Times										
Book Value of Debt / (Operating Result add Depreciation and Amortisation and Finance Costs) (%)	0.9	1.0	1.2	1.2	1.0	0.8	0.7	0.7	0.7	0.6
Five-Year Average Result	1.7	1.4	1.2	1.1	1.1	1.1	1.0	0.9	0.8	0.7
9) Asset Renewal Funding Ratio - Contextual Measure - No Target										
Total of Planned Capital Infrastructure Asset Renewals over 10 years / Total of Required Capital Expenditure on Infrastructure Asset Renewals over 10 years	127.6%									

REVENUE POLICY 2026-2027

STATUTORY POLICY

1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2026 to 30 June 2027.

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

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	*Local Government Act 2009*
CEO	Chief Executive Officer, a person who holds an appointment under section 194 of the *Local Government Act 2009.* 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	*Local Government Regulation 2012*

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 P*lanning 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.

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	General Manager Organisational Services
Policy Owner	Manager Finance
Policy Quality Control	Legal and Governance

REVENUE STATEMENT 2026/2027

1 Scope

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

(a) Section 104(5)(a)(iv) of the *Local Government Act 2009*, the system of financial management established by a local government must include an annual budget including a Revenue Statement;

(b) 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

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

2 Overview

The purpose of this revenue statement is to:

(a) Provide an explanatory statement outlining and explaining the revenue raising measures adopted in the budget; and

(b) Comply in all respects with legislative requirements.

3 Referenced legislation

Local Government Act 2009

Local Government Regulation 2012

4 Applicability

This revenue statement applies to the financial year from 1 July 2026 to 30 June 2027. It is approved in conjunction with the Budget as presented to Council on 14 July 2026.

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.

5 Guideline

Pursuant to the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012* the below explanation of revenue raising measures adopted in the 2026/2027 Budget are provided.

6 Definitions

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

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

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)), the owner of the land immediately before it stopped being rateable land is the person liable to pay the rates and charges as the ratepayer under section 127(1)(c) of the *Local Government Regulation 2012* (Qld).

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 or and charges and, as such all those persons are defined as the ratepayers.

6.2 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.

When determining the ratepayer's principal place of residence, Council will consider evidence including, but not limited to, the ratepayer's declared address for a Queensland driver's licence, or any other form of evidence deemed acceptable to Council.

6.3 Land used or intended for use means land

Land used or intended for use means land:

(a) That was being used for the purpose at the time it was categorised; or

(b) Land that is capable of being used for this use; or

(c) That is categorised for the use under the relevant planning scheme

6.4 Capable of use/capable of being used

Land that is capable of use or capable of being used, includes, but is not limited to, land having obtained final approval from Council for the use by way of either:

(a) A development application; or

(b) A building works application; or

(c) A licence or application under a Local Law by Council for this use; or

(d) Is otherwise approved for the use.

6.5 Single residence

A single residence must be a dwelling and must only contain a single ***dwelling house*** or a single ***dwelling unit.***

6.6 Declared sewer service area

The area declared under section 161 of the *Water Supply (Safety and Reliability) Act 2008* for reticulated sewerage service to customers by Rockhampton Regional Council.

6.7 Declared water service area

The area declared under section 161 of the *Water Supply (Safety and Reliability) Act 2008* for reticulated water service to customers by Rockhampton Regional Council.

6.8 Waste collection area

Areas within the Region where domestic and commercial waste and recycling collection services are provided.

Areas are as marked on the designated waste collection area maps and are subject to change by Council as a result of future land development or planning requirements.

For rural properties, accepting services on an elective basis, these properties are identified on waste collection area maps by geo-fencing the land parcel and are deemed as located within the waste collection area.

6.9 Dwelling

A "dwelling" means all or part of a building that is used, or capable of being used, as a self-contained residence and contains:

(a) Food preparation facilities;

(b) A bath or shower;

(c) A toilet and wash basin; and

(d) Clothes washing facilities.

6.10 Secondary dwelling

Means a dwelling on a lot that is used in conjunction with, but subordinate to, another dwelling on the lot, whether or not the dwelling is attached to the other dwelling or occupied by individuals who are related to, or associated with, the household of the other dwelling.

6.11 Multi res or multi residential

Land which has more than one single residence, dwelling, secondary dwelling, flat or unit constructed, on the same rateable lot (subject to one valuation) and the dwellings (dwelling, secondary dwelling, flats or units) are not part of a body corporate on that lot whether or not attached or capable of being used by separate households.

6.12 Mining

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

(a) 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

(b) 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.

6.13 Solar Farm

Land which is used in whole or part for:

(a) Converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and

(b) Is connected to the mains power grid, and

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

6.14 Wind Farm

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

6.15 Power generation battery storage

Land used in whole or in part to store electricity by means of one or a cluster of battery energy storage systems that:

(a) Is/are connected to the main power grid; and

(b) Has/have the capacity to store at least one megawatt of power;

(c) Which is not co-located on land being used as Renewable energy generation.

7 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.

8 Rates and charges (LGA s94)

For the financial year beginning 1 July 2026, 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.

9 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 ratepayers. 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:

(a) The relative rateable value of lands and the general rates that would be payable if only one general rate were levied;

(b) The use of the land as it relates to actual and potential demand for Council services;

(c) Location of the land as it relates to actual and potential demand for Council services; and

(d) The impact of rateable valuations on the level of general rates to be paid.

Council is of the opinion that a common rating policy and structure should be embraced for the whole Region.

10 Benefit principle

The benefit principle requires that individuals in the community pay for goods and services:

(a) from which they derive a special benefit;

(b) for which they especially generate a need; or

(c) that they acquire individually from Council.

The benefit principle will be applied where there is a clear link between the service recipient and the use of the goods or services. This includes the costs associated with providing the infrastructure and services to facilitate the delivery, maintenance and operation of the water supply, sewerage, and/or waste services for land which is not rateable under sections 93(3)(a), (b), (c), (e) and (j) of the *Local Government Act 2009*.

Council will apply full cost recovery to recipients for water supply, sewerage, and waste services provided to land which is not rateable under sections 93(3)(a), (b), (c), (e) and (j) of the *Local Government Act 2009*.

11 General rates – categories and descriptions (LGR Chapter 4, Part 5 Division 1)

Council adopts differential general rating for the following reasons:

(a) Council is committed to spreading the general rates burden equitably;

(b) The use of a single general rate would not result in an equitable distribution of the rates burden among ratepayers;

(c) Certain land uses and locations of lands require and/or impose greater demands on Council services relative to other land uses and locations; and

(d) 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 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.

Council, for the purpose of making and levying differential general rates, has resolved to categorise all rateable land in its area into thirty-two categories and sub-categories specified in Schedule A attached.

12 Land use codes

The land use codes referred to in column 4 of the General Rating Categories 2026-27 table in Schedule A 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 categorisations, description and identification table appearing in Schedule A. A full list of the land use codes and their definitions are attached to Council's 2026/2027 Revenue Statement – see Schedule B.

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

13 Discounting for subdivided land not yet developed

Pursuant to section 77(3) of the *Local Government Regulation 2012*, 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*. When making and levying rates on parcels of land to which section 77(3) of the *Local Government Regulation 2012* 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*.

14 Identification of land

The Council has delegated to the Chief Executive Officer (CEO), section 81(4) of the *Local Government Regulation 2012*, the power to identify, in any way considered appropriate, the rating category to which each parcel of rateable land in the local government area 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 Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development for the applicable year of valuation.

15 Objecting to differential general rate category

In accordance with Chapter 4, Part 5, Division 4 of the *Local Government Regulation 2012*, 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 CEO, Council's nominated Rating Decision Maker.

The Rating Category Objection Form is available at Council's Customer Service Centres or alternatively can be downloaded from Council's website: https://www.rockhamptonregion.qld.gov.au/AboutCouncil/Customer-Forms#RatesandFinancial .

The notice of the objection must:

(a) Be given on the Rating Category Objection form within 30 days after the date of issue of the rate notice or any further period allowed by Rockhampton Regional Council;

(b) Be signed by the owner/s;

(c) Be addressed to The Chief Executive Officer via email or post to Rockhampton Regional Council, PO Box 1860, Rockhampton QLD 4700;

(d) Nominate the rating category in which the owner claims the land should have been included; and

(e) Specify the facts and circumstances on which the claim is based.

On receipt of an objection the CEO 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:

i. Change the rating category for the land:

a. To the rating category to which the owner claims in the objection notice that the land should belong; or

b. To another rating category; or

ii. Not allow the objection.

(d) 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:

(a) 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 or the decision of the CEO not to allow a longer period for giving an objection notice;

(b) 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

(c) If an owner's land is included in another rating category because of the objection, an adjustment of rates will be made.

16 General rates and minimum general rates

For the 2026/2027 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	3.1790	2,133
2.1	Major shopping centres with a floor area	3.5506	29,322
2.2	Major shopping centres with a floor area 10,001 - 50,000 sqm	5.4315	334,842
2.3	Major shopping centres with a floor area >50,000 sqm	9.9552	2,529,982

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate ($)
3.1	Light/Low Impact Industry	3.2276	2,133
3.2	General Industry	3.5359	2,877
3.3	High Impact and/ or noxious industry	4.9918	4,451
4.1	Power Generation Coal	15.0000	43,874
4.2	Power Generation Solar Farm	10.0000	39,151
4.3	Power Generation Wind Farm	10.0000	39,151
4.4	Power Generation Battery Storage <=150mw	8.0000	31,321
4.5	Power Generation Battery Storage >150mw	9.0000	35,236
5.1	Extractive Industries – Quarry	5.4848	3,633
5.2	Extractive Industries - Salt Manufacturing	7.8501	5,963
5.3	Extractive Industries – Mining $0 - $80,000	8.7434	3,633
5.4	Extractive Industries – Mining >$80,000	10.7513	40,892
6.1	Agriculture, farming and other rural	0.5518	1,982
6.2	Agriculture – Intensive other (aqua, pigs, poultry)	0.8770	1,982
6.3	Agriculture – Intensive Cattle Feedlot	0.8057	17,260
8.1	Residential Other, $ 0 - $131,000	1.4695	1,394
8.2	Residential Other, >$131,000	1.4283	1,926
9	Residential 1, $ 0 - $131,000	1.2724	1,064
10	Residential 2, $131,001 - $210,000	1.2001	1,667
11	Residential 3, $210,001 - $315,000	1.1169	2,521
12	Residential 4, >$315,001	0.9994	3,519
14.1	Residential - Multi Res (non Strata),	1.4695	1,394
14.2	Residential - Multi Res (non Strata),	1.4283	1,926

Category No.	Category	General Rate (cents in the Dollar of Rateable Value)	Minimum General Rate ($)
21	Strata (residential)	1.4043	1,064
24	Vacant urban/rural land >$430,000	1.8871	2,103
26	Special uses	1.7875	3,418
27.1	Other $0 - $60,000	2.3716	906
27.2	Other >$60,001	3.3035	2,103

17 Limitation on rate increase (LGR Chapter 4, Par 9, Division 3)

In accordance with section 116 of the *Local Government Regulation 2012*, Council will resolve to limit the increase in rates levied for some rating categories to a maximum stated percentage for those differential rating categories adopted by Council resolution. Principally, the rate cap is a smoothing mechanism to soften the impact of rate increases resulting from large valuation increases on some groupings of rating categories.

Council acknowledges, however, that it is unwise to implement rate ‘capping’ on a widespread basis over a large number of consecutive years. Decisions to utilise section 116 will be made on a year to year basis.

For land to which a limitation on rate increase applies, the limitation will cease to apply effective from the start of the billing period following:

(a) The transfer of ownership of the Land; or

(b) A change to the characteristics of the land resulting in a change to the differential general rate category or rating category grouping (i.e material change of use, residential to commercial, light industry to general industry etc); or

(c) changes resulting from a reconfiguration of a lot which results in a new registered parcel of land, not initiated by Council; or

(d) Resolution by Council to discontinue the limitation on rate increase; or

(e) Amalgamation or deamalgamation of lots for rating purposes.

Increases in other rates or charges will not be subject to limitation in this way.

The increase will be limited by applying a maximum capped percentage increase to certain rating categories as set out below:

Category No.	Category	Capped Percentage
1	Commercial	20%
3.1	Light/Low Impact Industry	20%
3.2	General Industry	20%
3.3	High Impact and/or noxious industry	20%
6.1	Agriculture, farming and other rural	20%

18 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; or

(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 charges 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.

18.1 Rural fire services levies

Council will, pursuant to section 152ZD of the *Fire Services Act 1990* and section 94 of the *Local Government Act 2009*, make and levy special charges for the provision of rural firefighting 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 firefighting services, because rural fire brigades are charged with firefighting and fire prevention under the *Fire Services Act 1990* and these services could not be provided or maintained without the imposition of the special charge.

For 2026/2027, the Council shall make a special charge, in the following amounts, for each of the following Rural Fire Brigades.

Rural Fire Brigade	Levy 2026/2027	Rural Fire Brigade	Levy 2026/2027
Alton Downs	$ 50.00	Garnant	
Archer Ulam		Gogango	$ 50.00
Aricia		Gracemere	$ 10.00
Bajool	$ 25.00	Kalapa	$ 20.00
Bouldercombe	$ 20.00	Marmor	
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 C.

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.

18.2 Overall plan

The overall plan for each of the special charges is as follows:

(a) 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.

(b) The time for implementing the overall plan is one (1) year ending 30 June 2027. However, provision of firefighting services is an ongoing activity, and further special charges are expected to be made in future years.

(c) The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2027.

(d) The estimated cost of implementing the overall plan (being the cost of planned works and activities for 2026/2027) is approximately $79,590.00.

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

19 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.

19.1 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.

19.2 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.

20 State Emergency Management Levy

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

The levy is not a Council charge and the funds collected are remitted to the Queensland Fire Department. However, Council is entitled to an administration fee for collecting this levy, as prescribed by section 6 of the *Fire 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.

21 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 2026 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.

21.1 Water

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

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 2026 to 30 June 2027, comprising:

(a) a graduated single tier access charge for land connected to Council's water supply, or capable of connection to the supply; and

(b) a multi-tiered consumption charge for residential users and a single tier charge for non-residential users.

There are three 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.

(e) The access charge for a property with a land use code of 97B, for example providing long term care for a number of non-related persons with a disability such as purpose-built NDIS housing, will be charged as per the relevant meter connection supplied to the property.

(f) The access charge for land exempted from rates under sections 93(3) (a), (b), (c), (e) and (j) of the *Local Government Act 2009* that is within the Declared Water Service Area will be charged at full cost recovery.

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 (dwelling house, secondary dwelling, units or flats) 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 Department 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 Department 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 no concession on water consumed, excluding rural fire brigades and paragraph 5.5 of the Rates Concession Policy.

(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 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.

21.2 Water Supply

The access charge for all properties located within the boundaries, and approved properties outside the boundaries of the Gracemere, Mount Morgan and Rockhampton Water Service Areas, will be as detailed in the water access charges table below per meter or per lot as appropriate for the period 1 July 2026 to the 30 June 2027 and will generally be levied on a half yearly basis.

Meter Size	**Annual Charge**	**Land under sections 93(3) (a), (b), (c), (e) and (j) of the *Local Government Act 2009***
20mm	$ 620.00	$ 794.00
25mm	$ 914.00	$ 1,170.00
32mm	$ 1,498.00	$ 1,918.00
40mm	$ 2,336.00	$ 2,990.00
50mm	$ 3,650.00	$ 4,672.00
Special 60mm	$ 6,168.00	$ 7,895.00
65mm	$ 6,267.00	$ 8,022.00
75mm	$ 8,209.00	$ 8,237.00
80mm	$ 8,215.00	$ 10,515.00
100mm	$ 14,600.00	$ 18,668.00
150mm	$ 32,845.00	$ 42,042.00
200mm	$ 56,960.00	$ 72,909.00
Vacant Land	$ 620.00	$ 0.00

The access charge for 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, Mount Morgan and Rockhampton Water Service Area. The water period (year) for the consumption charge will be for a period from the 1 July 2026 to the 30 June 2027 and billing will generally be in arrears on a quarterly basis.

Water Consumption – Non Residential Consumption Charges

Tier	**Charge per Kilolitre**
All consumption	$ 2.94/kl

Water Consumption – Residential Consumption Charges

Tier (Per Meter)	**Charge per Kilolitre**
<=75kl per quarter	$ 1.25/kl
>75kl<=150kl per quarter	$ 1.90/kl
>150kl per quarter	$ 3.80/kl

21.3 Sewerage

For the financial year beginning 1 July 2026 Council will make and levy a sewerage charge in respect of land within the Declared Sewer 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 2026/2027 will be made and levied on the following basis:

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

(b) However, for a single dwelling, residential unit, stables property or a property subject to a residential differential rate, only the first water closet pedestal will attract the normal sewerage pedestal charge.

    (i) The term single dwelling is to include 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 one non-resident employee on the premises and no significant external indicia to distinguish the premises from any other domestic residence;

    (ii) The term single dwelling does not include premises where a distinct externally visible business activity has been established.

(c) In the case of multi residential properties on a single title or assessment (e.g. secondary dwellings, unit or flat), the sewerage charge is calculated by multiplying the number of dwellings, flats or units by the charge for the first water closet pedestal.

(d) In the case of retirement villages or aged/nursing homes incorporating independent living accommodation, the sewerage charge will be levied on the first pedestal only in each independent living unit/cottage. Sewerage charges will be levied on a per pedestal/urinal basis for pedestals/urinals installed elsewhere at the aged/nursing homes properties.

(e) In the case of a property with a land use code of 97B, for example providing long term care for a number of non-related persons with a disability such as purpose-built NDIS housing, will be levied per pedestal.

(f) 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.

(g) 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 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, as 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 land under sections 93 (3) (a), (b), (c), (e) and (j) of the *Local Government Act 2009* that is within the Declared Sewer Service Area, in respect of the sewerage availability, the charge will be levied at full cost recovery.

For the purpose of these charges:

(a) A 'community titles lot' is taken to be:

- (i) A single dwelling if it is used wholly or predominantly as a place of residence; or
- (ii) A non-dwelling property in any other case.

(b) A 'community title lot' is a lot in a community titles scheme;

(c) A 'community titles scheme' is a community titles scheme created under or by virtue of the *Body Corporate and Community Management Act 1997*, or is a development similar to such a scheme but that continues to be governed by the *Building Units and Group Titles Act 1980* rather than by the *Body Corporate and Community Management Act 1997* (e.g. a development created under the Integrated Resort Development Act 1987);

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

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

Sewered Premises	**Basis**	**Number of Charges**
Single residential dwelling/residential unit/ or stables.	Each residence (regardless of number of pedestals)	1 Charge
Multi residential secondary dwellings, flat or unit	Each dwelling/flat or unit	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 Sewer Service Areas, charges as per the above schedule for 2026/2027 will be:

Declared Sewered Area	**Amount of Charge**	**Amount of Vacant Land Charge**	**Land under sections 93(3) (a), (b), (c), (e) and (j) of the Local Government Act 2009 (excluding Vacant Land)**
Gracemere	$ 1,247.00	$ 1,185.00	$ 1,596.00
Mount Morgan	$ 1,169.00	$ 1,111.00	$ 1,497.00
Rockhampton	$ 988.00	$ 938.00	$ 1,265.00

21.4 Waste and recycling

For the financial year beginning 1 July 2026, Council will make and levy the following utility charges for:

Schedule of Waste Collection and Recycling Charges		
Service	**Annual Charge**	**Land under sections 93(3) (a), (b), (c), (e) and (j) of the *Local Government Act 2009***
Domestic Services		
Combined General Waste/Recycling Service	$ 613.00	$ 784.00
Additional General Waste Service – same day service as nominated service day	$ 476.00	$ 609.00
Additional Recycling Service – same day service as nominated service day	$ 263.00	$ 337.00
Bulk bin services are subject to assessment. Available bin sizes - (660L, 1100L, 1.0 m^3,1.5m^3, 2.0m^3 and 3.0m^3 - (subject to availability)	Annual Charge per Domestic Premises	
Commercial Services		
General Waste Service - 240L	$ 582.00	$ 745.00
Recycling Service – 240L	$ 316.00	$ 404.00
Commercial Residential General	$ 520.00	$ 666.00

For land under sections 93 (3) (a), (b), (c), (e) and (j) of the *Local Government Act 2009* that is within the Waste Collection Area, in respect of the waste availability, the charge will be levied at full cost recovery.

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) a house or a single unit private dwelling; or

(b) premises containing 2 or more flats, a lot in a community title scheme (apartments) or other dwelling units; or

(c) a boarding house, hostel, lodging house or guest house.

22 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 Waste Collection Area.

The combined domestic general waste and recycling collection charge Council levies against a Domestic Premises 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:

(a) Providing a standard general waste container (240L waste container) to hold domestic general waste;

(b) Emptying the waste container once per week and removing the contents from the premises;

(c) Disposal of the waste at an approved facility;

(d) Providing a standard recycling waste container (240L) to hold recyclables;

(e) Emptying the waste container fortnightly, and removing the contents from the premises;

(f) Processing of recyclable material at an approved facility, and

(g) 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 dwelling on land capable of separate occupation a charge will be made for each dwelling. The charge will apply to each dwelling, 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.

The number of charges levied to a domestic property shall be the number of bins the CEO or their 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.

A domestic combined general waste/recycling service annual charge will only cease to be levied for land within the Waste Collection Area where the residential premise has been deemed as an uninhabitable dwelling or where the premises has been demolished.

If a dwelling has suffered significant damage by an event such as fire and is deemed to be uninhabitable, under Waste and Recycling Collection Services Procedure, due to this event, application may be made to Rockhampton Regional Waste and Recycling for the service charge to be adjusted or removed.

If the recycling service is ceased in accordance with 5.1.16 of the Waste and Recycling Collection Services Procedure, the combined charge will continue to be levied.

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 approved, the property owner and subsequent property owners cannot opt out of the service.

Where a service is supplied to a residence on a property within differential rating category 6.1 agriculture, farming and other rural, 6.2 agriculture intensive or 6.3 agriculture intensive cattle feedlot, the domestic waste charge shall apply.

For new structures, the domestic general waste and recycling service charge will apply from the earliest date of either the issue of the plumbing or building approval final inspection or the bins being delivered to the property. Additional services will apply from the date the bins are delivered to the property.

The domestic waste and recycling service charge will be levied and recovered irrespective of whether occupiers within the Waste Collection Area avail themselves of the service and will apply irrespective of whether the premises are occupied for any period during the year.

Commercial Waste and Recycling Services
The service comprises of the following services as described:

Commercial Premises in a 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 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:

(a) providing the number of waste containers that the CEO or their delegate considers necessary or the number of bins the ratepayer requests, whichever is greater;

(b) emptying each waste container and removing the contents from the premises on the number of occasions each week that the CEO or their delegate considers necessary; or on the number of occasions the ratepayer requests, whichever is greater;

(c) disposal of the waste at an approved facility;

(d) where a waste container is provided to hold recyclables;

(e) emptying and removing the contents from the premises of that waste container once per fortnight;

(f) processing of recyclable material at an approved facility; and

(g) 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:

(a) Nursing homes, retirement villages and private age care;

(b) Residential, lifestyle or manufactured home parks;

(c) Boarding houses; and

(d) 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 CEO or their 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.

For new/additional services, the waste/recycling charge will apply from the bins being delivered to the property.

23 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 26 May 2026.

24 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.

25 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 2026 to 31 December 2026 (issued August/September), and 1 January 2027 to 30 June 2027 (issued February/March), respectively. Each notice includes one half of the annual rates and charges levied.

26 Interest (LGR s133)

Pursuant to section 133 of the *Local Government Regulation 2012*, Council will charge interest on overdue rates and charges at the rate specified as the maximum interest rate payable by the Department of Local Government, Water and Volunteers. The rate is based on the 90-day bank bill rate plus 8%. The bank bill yield rate as at March 2026 published by the Reserve Bank of Australia was 4.19 %. As such, the maximum interest rate for the 2026-27 financial year will be **12.19** % per annum, being 4.19% + 8%.

The interest rate of 12.19 % is compounded daily, calculated thirty clear (30) days after the due date. Interest is charged daily, on the overdue balance on that day.

Please note interest still applies if a payment arrangement, concession or direct debit is in place, except:

(a) Whilst pensioners honour a payment arrangement under Council's Debt Recovery Policy; or

(b) When a halt on interest is approved by Council under the Rates Relief (Hardship) Policy.

27 Discount (LGR s130)

Discount at the rate of 10 % 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.

28 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 14 July 2026. The main areas of concessions are as follows:

28.1 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 natural environment separate charge, special rates/charges, water consumption charges and rural fire service and state emergency management levies.

Pensioner ratepayers of their principal place of residence who are Veteran Gold Card holders 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 fire service and state emergency management levies.

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.

28.2 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.

28.3 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.

28.4 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.

28.5 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.

28.6 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.

28.7 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.

28.8 Water consumption charges

Council will grant a concession/rebate of 50% on water consumption for the following assessments:

a) 237109 – Gracemere Bowls Club.

The concession is offered on the basis that the payment of general rates will cause the ratepayer hardship.

28.9 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.

28.10 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 heath related uses, for example kidney dialysis.

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

28.11 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.

29 Authority

It is a requirement of the *Local Government Act 2009* that for each financial year Council adopt, by resolution, a Revenue Statement.

SCHEDULE A – GENERAL RATING CATEGORIES 2026-2027

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, 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^2	Land used, or intended to be used, as a shopping centre with a gross floor area up to10,000m^2 and a value greater than or equal to $2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>$2,100,000
2.2	Major shopping centres with a floor area 10,001 - 50,000m^2	Land used, or intended to be used, as a shopping centre with a gross floor area between 10,001m^2 and 50,000m^2 and a value greater than or equal to $2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>$2,100,000
2.3	Major shopping centres with a floor area >50,000m^2	Land used, or intended to be used, as a shopping centre with a gross floor area greater than 50,000m^2 and a value greater than or equal to $2,100,000.	12, 13, 14, 15, 16, 23 with a rateable valuation =>$2,100,000
3.1	Light/Low Impact Industry	Land used, or intended to be used, in whole or in part, for light/low impact industrial purposes, other than land included in categories 3.2 and 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

No.	Category	Description	Identifiers (Land Use Codes)
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.	90

No.	Category	Description	Identifiers (Land Use Codes)
4.4	Power Generation Battery Storage <=150mw	Land used in whole or in part to store electricity by means of one (1) or a cluster of battery energy storage systems that is capable of storage equal to or less than 150 megawatts (mw). (excluding transformers/substations).	90
4.5	Power Generation Battery Storage >150mw	Land used in whole or in part to storage electricity by means of one (1) or a cluster of battery energy storage systems that is capable of storage greater than 150 megawatts (mw). (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 and 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.	40C
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 or equal to $80,000	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

No.	Category	Description	Identifiers (Land Use Codes)
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, 86, 88, 89, 93. (excl. 63 and 72 excl. lands in any other category).
6.2	Agriculture Intensive Other	Land used, or intended to be used, in whole or in part for intensive agricultural purposes or associated activities.	62 Aquaculture 85 Pigs 87 Poultry
6.3	Agriculture -Intensive Cattle Feedlot	Land used, or intended to be used, in whole or in part for intensive cattle feedlotting purposes	63
8.1	Residential Other	Land with a value of less than $131,001 used or intended to be used for residential purposes that is not the owner's principal place of residence (NPPR)	02, 05, 08 and 09
8.2	Residential Other	Land with a value of $131,001 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 and 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 $131,001.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation <$131,001 (excl. lands in any other category).

No.	Category	Description	Identifiers (Land Use Codes)
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 $131,001 and $210,000.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >$131,000 but <$210,001 (excl. lands in any other category).
11	Residential 3	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR): and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners, with a value of between $210,001 and $315,000.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >$210,000 but <$315,001 (excl. lands in any other category).
12	Residential 4	Land which is used or intended to be used for residential purposes by means of a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence (PPR); and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners.	01, 02, 04, 05, 06, 72 and 94 with a rateable valuation >$315,000 (excl. lands in any other category).

No.	Category	Description	Identifiers (Land Use Codes)
14.1	Residential - Multi Res (non Strata) 1	Land with a value of less than $131,001 which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, secondary dwelling, 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 Res (non Strata) 2	Land with a value of $131,001 or more which is used, or intended to be used, for residential purposes; (a) has more than one dwelling house, secondary dwelling, 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 aged care facilities, 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 categorised.	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 categorised.	01, 04, 91, 95, with a rateable valuation >$60,000

ROCKHAMPTON REGIONAL COUNCIL

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SCHEDULE B – Rockhampton Regional Council Primary Land Use Codes 2026/2027

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) and generally less than 5,000 square metres.
02	Single Unit Dwelling	Land used primarily as a site for a dwelling in an urban area and generally less than 5,000 square metres.
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.

Code	Description	Definition
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.

Code	Description	Definition
36	Light Industry	Light service and manufacturing industries e.g. vehicle workshops, Lawn mowing and Outboard Motor repairs, fitting and Turning workshop, small fabricating workshops, electrical goods repairs/maintenance, implement/machinery assembly this is not an exhaustive list. Refer to Rockhampton Planning Scheme industry thresholds.
37	Heavy/Noxious Industry	Industry from where a deal of offensive noise, odour, dust, etc. emanates including Abattoirs, concrete batching and/or manufacturing of large form concrete products. Refer to Rockhampton Planning Scheme industry thresholds.
38	Advertising/Hoarding	Advertising/hoarding. Predominant used for advertising.
39	Harbour Industries	Harbour associated service industry. Storage industry and processing.
40A	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
40B	Extractive (Mining)	Any industry which extracts mining material from the ground (also refer to the term 'mining' as defined in Council's Revenue Statement).
40C	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	Land that contains a building/s with that is used or intended to be used as a 'licensed premises' under the Liquor Act 1992 including a casino.
43	Motel	Building predominantly used for overnight or short-term accommodation (includes motor inn and serviced apartments).
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.

ROCKHAMPTON REGIONAL COUNCIL

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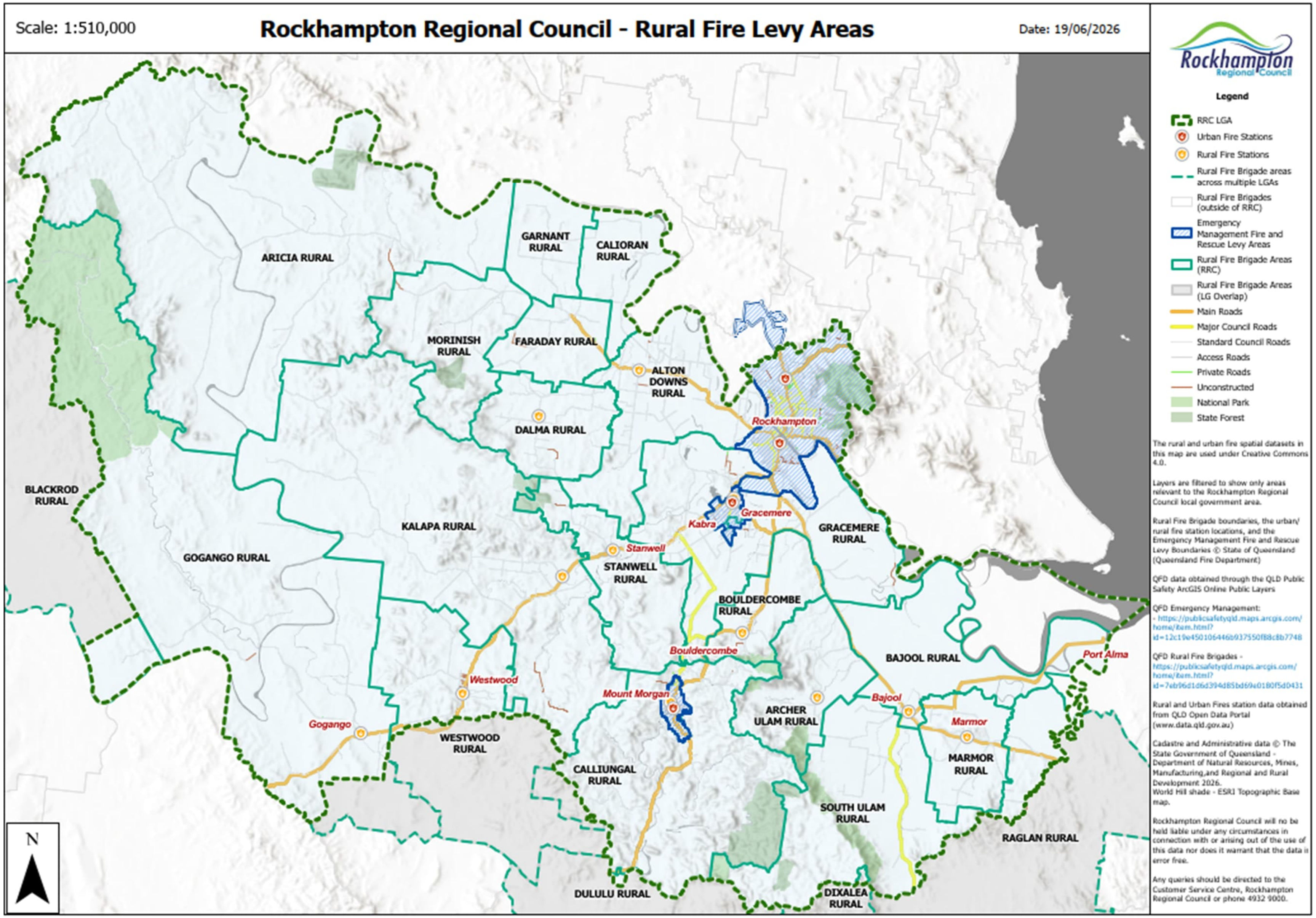
Code	Description	Definition
58	Educational	University, tertiary, training academy, colleges/school (including ancillary uses) and kindergarten.
60	Sheep Grazing Dry	Poorer country associated with running wethers.
61	Sheep Breeding	Better class country used for lamb breeding.
62	Aquaculture	Land used 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 *Land Valuation Act 2010*.
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.

Code	Description	Definition
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 1B or 3 Building Classification
99	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

Please Note: Council has delegated to the Chief Executive Officer , pursuant to section 81(4) of *Local Government Regulation 2012*, the power to identify, in any way considered appropriate, the rating category to which each parcel of rateable land in the local government area belongs.

SCHEDULE C – ROCKHAMPTON REGIONAL COUNCIL – RURAL FIRE BRIGADE BOUNDARIES



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 *Local Government Regulation 2012*, a person who is liable to pay rates or charges.

5 Policy statement

As a general principle, Council recognises that loan borrowings for capital works projects are an important funding source for local government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers, but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of funding.

Council restricts all long term borrowings to expenditure on identified capital works projects that are considered by Council to be of the highest priority and which cannot be funded from revenue, as identified by the adopted budget.

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

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

(a) Where a capital works project for a service that is funded by utility or user charges, for example water, sewer, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.

(b) Other specific capital works projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be of long term benefit to the majority of ratepayers.

(c) The term of any loan should not exceed the expected life of the asset being funded.

5.1 10 Year Loan Programme Forecast

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

(a) New borrowings for the current and the next nine financial years; and

(b) Repayment schedule for new and existing borrowings.

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

Table 1
10 Year Borrowing and Repayment Schedule

Financial Year	New Borrowing Amount ($)	Loan Redemption Amount ($)	Repayment Period (years)
Existing Loans	N/A	N/A	5-11
2026/27	-	9,782,292	
2027/28	20,000,000	9,996,089	15-20
2028/29	40,000,000	11,281,420	15-20
2029/30	20,000,000	13,713,693	15-20
2030/31	-	15,114,643	
2031/32	-	14,523,246	
2032/33	-	14,281,483	
2033/34	16,000,000	14,703,713	15-20
2034/35	20,000,000	15,435,508	15-20
2035/36	-	12,426,775	

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 2026/27 is as follows:

Table 2

Budget Interest and Redemption by Fund/Function for the Year to 30 June 2027

	A	B	C	D	E (A – C + D = E)
Function Description	**Book Debt Balance 01/07/2026**	**QTC Admin and Interest**	**QTC Redemption**	**New Advances**	**EST Book Debt Balance 30/06/2027**
Water and Sewerage	1,512,880	39,192	279,792	-	1,233,088
Waste and Recycling	5,782,488	124,338	656,081	-	5,126,407
Airport	11,052,229	210,743	1,084,546	-	9,967,683
Other/ General Functions	81,796,245	2,300,850	7,761,874	-	74,034,371
TOTAL ALL FUNDS	**100,143,842**	**2,675,123**	**9,782,293**	**-**	**90,361,549**

5.3 Working Capital Facility

Council has approval for a working capital facility with QTC. The working capital facility has a limit of $30,000,000. The working capital facility may be utilised to help fund short-term cash flow requirements that could arise from time to time.

6 Review timelines

This policy is reviewed when any of the following occur:

(a) As required by legislation – no later than 30 June 2027 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	General Manager Organisational Services
Policy Owner	Manager Finance
Policy Quality Control	Legal and Governance

INVESTMENT POLICY

STATUTORY POLICY

1 Scope

This policy applies to the investment of surplus funds in accordance with category one investment power under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulation 2019*.

2 Purpose

The purpose of this policy is to provide Council with a contemporary Investment Policy based on an assessment of risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982*. This includes:

(a) Investing Council funds not immediately required for financial commitments;

(b) Maximising earnings from authorised investments after assessing counterparty, market and liquidity risks;

(c) Actively managing the net debt position with core surplus funds; and

(d) Ensuring appropriate records are kept and adequate internal controls are in place to safeguard public funds.

3 Related documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Banking Act 1959 (Cwth)

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2019

Conflict of Interest Policy and Procedure

Financial Delegations Policy

Investment Register

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 *Local Government Act 2009*. This includes a person acting in this position.
Council	Rockhampton Regional Council

Employee	Local government employee: (a) The CEO; or (b) A person holding an appointment under section 196 of the *Local Government Act 2009*.
Financial Institution	An authorised deposit-taking institution within the meaning of Section 5 of the *Banking Act 1959* (Commonwealth).
QTC	Queensland Treasury Corporation
SBFAA	*Statutory Bodies Financial Arrangements Act 1982*
SBFAR	*Statutory Bodies Financial Arrangements Regulation 2019*
Treasurer	State Government Treasurer

5 Policy statement

5.1 Authority for investment

Investment of Council funds is in accordance with the relevant power of investment under the SBFAA and SBFAR and their subsequent amendments and regulations.

Investment officers manage the investment portfolio not for speculation, but for investment and in accordance with this Investment Policy. Investment officers avoid transactions that might harm confidence in Council.

5.2 Ethics and conflicts of interest

Investment officers and employees shall refrain from personal activities that conflict with the proper execution and management of Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This policy requires that investment officers and employees disclose to the CEO any conflict of interest, in accordance with the Conflict of Interest Policy and Procedure, that could be related to the investment portfolio.

5.3 Investment objectives

Council's overall investment objective is to invest funds at the most advantageous rate of interest available at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

In priority, the order of investment activities is preservation of capital, maintenance of liquidity and return on investments.

5.3.1 Preservation of capital

Preservation of capital is the principal objective of the investment portfolio. Investments are performed in a manner to ensure security of principal of the overall portfolio. This includes managing credit and interest rate risk within given risk management parameters and avoiding transactions that would prejudice confidence in Council or its associated entities.

5.3.1.1 Credit risk

Council evaluates and assesses credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officer minimises credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers they do business with, diversify the investment portfolio and limit transactions to secure investments.

5.3.1.2 Interest rate risk

Investment officers seek to minimise the risk of a change in the market value of the investment portfolio because of a change in interest rates. This is achieved by considering the cash flow requirements of Council and structuring the investment portfolio accordingly. This avoids having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

5.3.2 Maintenance of liquidity

The investment portfolio maintains sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price affect. Examples include:

(a) Investment in private placements;

(b) A security that is not supported or priced by at least two approved brokers/securities dealers;

(c) Sub investment grade (that is, a lower than rating BBB- (Standard and Poor’s or equivalent)), and in most cases, BBB rated investments; and

(d) Unrated securities.

5.3.3 Return on investments

The investment portfolio is expected to achieve a market average rate of return and take into account Council’s risk tolerance and current interest rates, budget considerations and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified in this policy.

5.3.3.1 Support of local business

While ensuring appropriate security, liquidity and return on investment, Council will where possible support the development of local businesses through the allocation of investment to locally based financial institutions.

5.4 Authorised investments (as per SBFAA)

Section 44(1) of the SBFAA provides Council with the power to invest in authorised investments which include:

(a) Deposits with a financial institution;

(b) Investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;

(c) Other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;

(d) Investment arrangements, managed or offered by Queensland Investment Corporation or QTC, prescribed under a regulation for this paragraph;

(e) An investment arrangement with a rating prescribed under a regulation for this paragraph; and

(f) Other investment arrangements prescribed under a regulation for this paragraph.

5.5 Prohibited investments

This policy prohibits any investment carried out for speculative purposes. The following investments are prohibited:

(a) Derivative type investments (excluding floating rate notes);

(b) Principal only investments or securities that provide potentially nil or negative cash flow;

(c) Standalone securities issued that have underlying futures, options, forward contracts and swaps of any kind; and

(d) Securities issued in currencies other than Australian dollars.

5.6 Portfolio investment parameters

The amount invested with institutions or fund managers should not exceed the following percentage ranges of average annual funds invested. When placing investments, consideration is given to the relationship between credit rating and interest rate.

Long Term Rating (Standard and Poor's)	Short Term Rating (Standard and Poor's)	Individual Counterparty Limit	Total Limit
AAA to AA-	A1+	Maximum 30%	No limit
A+ to A	A1	Maximum 20%	Maximum 50%
A- to BBB+	A2	Maximum 10%	Maximum 30%
Unrated or below BBB+	Unrated or below A2	Maximum 5%	Maximum 10%
QTC Cash Management Fund		No limit	No limit

5.6.1 Maturity

The maturity structure of the portfolio reflects the maximum term to maturity of one year.

5.6.2 Liquidity requirement

Given the nature of the funds invested, no more than 20% of the investment portfolio is in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven days.

5.7 Internal controls

The Manager Finance establishes internal controls and processes to ensure investment objectives are met and investment portfolios are protected from loss, theft or inappropriate use. The established processes include the regular update of the Investment Register, the preparation of a monthly reconciliation report and a quarterly compliance report. As a minimum the internal controls address the following:

(a) Approved banks;

(b) Portfolio performance;

(c) Compliance and oversight of investment parameters;

(d) Maintenance and safekeeping of investment records, and

(e) Delegation of control.

5.8 Breaches

Any breach of this policy is reported to the General Manager Organisational Services and rectified within seven days of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing the investment arrangement or sell the investment arrangement.

5.9 Delegation of authority

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

Authority for the day to day management of Council's Investment Portfolio is sub-delegated in accordance with section 259 of the *Local Government Act 2009* by the CEO to the General Manager Organisational Services, the Manager Finance and the Coordinator Accounting Services.

6 Review timelines

This policy is reviewed when any of the following occur:

(a) As required by legislation;

(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	General Manager Organisational Services
Policy Owner	Manager Finance
Policy Quality Control	Legal and Governance

Estimated Activity Statement for Business Activities

SUMMARY OF INCOME, EXPENDITURE AND COMMUNITY SERVICE OBLIGATIONS

Rockhampton Regional Council
Statement of Significant Business Activities to Which the Code of Competitive Conduct Applies
2026-2027 Financial Year

Budget Report	**Airport $**	**Water & Sewerage $**	**Refuse Collection $**
Revenues for services provided to the Council	$0	$15,000	$470,000
Revenues for services provided to external clients	$32,089,223	$106,947,688	$35,850,433
Community Service Obligations	$442,000	$790,138	$2,275,842
Total Revenue	$32,531,223	$107,752,826	$38,596,275
Less: Expenditure	-$24,076,120	-$86,188,053	-$30,914,598
Less: Return on Equity	-$8,455,103	-$17,163,032	-$1,553,466
Surplus/(Deficit)	**$0**	**$4,401,741**	**$6,128,211**
List of Community Service Obligations (CSO)			
Royal Flying Doctors Service & Capricorn Rescue Helicopter Service	$346,000		
Patient Transfer Parking	$96,000		
Combined Lines and Manholes (Operational and Capital Portions)		$431,007	
Remissions to Community & Sporting Bodies		$249,131	
Undetected Leak Rebates		$110,000	
Old Landfill Maintenance Works			138,983
Regulated Waste Disposal			144,204
Regional Waste Transfer Stations			1,367,150
Green Waste			282,177
Waste Education			55,000
Assisted Services			288,327
Total	**$442,000**	**$790,138**	**$2,275,842**

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
2026-2027 Financial Year

Budget Report	**Building Certification $**
Revenues for services provided to the Council	$550
Revenues for services provided to external clients	$130,000
Community Service Obligations	$84,968
Total Revenue	$215,518
Less: Expenditure	-$215,518
Less: Return on Equity	$0
Surplus/(Deficit)	**$0**
List of Community Service Obligations (CSO)	
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	$84,968
Total	**$84,968**

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

Budget 26-27

Rockhampton Regional Council

One Page Budget Summary for 2026/2027 Adopted Budget

Based on JB CHART

								Organisational Services		Regional Services				
	Total	**Resourcing**	**Office of CEO**	**Advance Rockhampton**	**Communites & Lifestyle**	**Organisational Services**	**Regional Services**	**Airport**	**Other Organisational Services**	**Fitzroy River Water**	**Waste and Recycling Services**	**Other Regional Services**	**Check 2026-27 Adopted Budget**	**Check**
	$	$	$	$	$	$	$	$	$	$	$	$		$
OPERATIONS														
Operating Revenue														
Rates and Utility Charges	(248,199,287)	(118,242,570)	0	0	0	0	(129,956,717)	0	0	(104,900,613)	(25,056,104)	0	(248,180,187)	19,100
Less Rebates and Discounts	22,159,274	11,742,478	0	0	0	0	10,416,796	0	0	7,920,233	2,496,563	0	22,140,344	(18,930)
Fees and Charges	(51,734,713)	0	0	(1,759,038)	(10,943,919)	(24,485,528)	(14,546,228)	(23,992,500)	(493,028)	(2,600,000)	(11,863,352)	(82,876)	(51,734,713)	0
Interest Received	(4,550,000)	(1,556,000)	0	0	(24,000)	(824,000)	(2,146,000)	(824,000)	0	(1,587,000)	(559,000)	0	(4,550,000)	0
Grants Subsidies and Contributions	(9,392,383)	(2,774,732)	(153,876)	(69,490)	(4,563,109)	(466,855)	(1,364,321)	(15,000)	(451,855)	(23,920)	(145,610)	(1,194,790)	(9,392,383)	0
Other Revenue	(11,788,712)	(11,950)	(35,028)	(682,180)	(1,274,352)	(8,484,808)	(1,300,394)	(7,252,723)	(1,232,085)	(447,464)	(722,930)	(130,000)	(11,788,712)	0
Sales Contract and Recoverable Works	(8,177,923)	0	0	0	0	(5,000)	(8,172,923)	(5,000)	0	(5,308,923)	0	(2,864,000)	(8,177,923)	0
Total Operating Revenue	***(311,683,744)***	***(110,842,774)***	***(188,904)***	***(2,510,708)***	***(16,805,380)***	***(34,266,191)***	***(147,069,787)***	***(32,089,223)***	***(2,176,968)***	***(106,947,688)***	***(35,850,433)***	***(4,271,666)***	***(311,683,574)***	***170***
Operating Expense														
Finance Costs	4,483,266	2,778,000	0	0	0	570,000	1,135,266	210,000	360,000	39,000	1,096,266	0	4,483,266	0
Depreciation	94,557,686	0	15,991	18,344	599,899	24,438,198	69,485,254	6,398,909	18,039,289	26,525,101	3,353,841	39,606,312	94,557,686	0
Employee Costs	116,088,308	(17,960)	11,571,110	3,721,559	39,357,721	28,713,280	32,742,598	3,396,991	25,316,288	11,073,680	4,746,967	16,921,951	116,088,308	0
Materials and Services	105,880,499	990,000	1,232,609	6,840,459	17,495,775	40,602,293	38,719,363	8,715,843	31,886,450	16,805,473	13,459,770	8,454,120	105,880,499	0
Internal Transfers	(5,435,433)	0	252,708	128,485	4,024,666	(17,798,003)	7,956,710	273,241	(18,071,244)	1,514,924	2,455,499	3,986,287	(5,435,433)	0
Code of Competitive Conduct Adjustments	0	(43,478,997)	0	0	(43,474)	11,686,156	31,836,315	11,686,156	0	29,537,146	2,299,169	0	0	0
Corporate Overheads	(4,391,042)	(9,258,034)	0	0	(249,970)	1,408,083	3,708,880	1,408,083	0	6,600,700	1,890,474	(4,782,294)	(4,391,042)	0
Total Operating Expense	***311,183,284***	***(48,986,991)***	***13,072,418***	***10,708,848***	***61,184,617***	***89,620,007***	***185,584,386***	***32,089,223***	***57,530,784***	***92,096,023***	***29,301,987***	***64,186,376***	***311,183,284***	***0***
Net Operating (Surplus)/Deficit	**(500,460)**	**(159,829,765)**	**12,883,514**	**8,198,139**	**44,379,237**	**55,353,816**	**38,514,599**	**0**	**55,353,816**	**(14,851,665)**	**(6,548,446)**	**59,914,710**	***(500,290)***	***170***
CAPITAL														
Capital Funding														
Existing or Operational Funds (Used) / Banked	(36,434,198)	(6,343,874)	15,991	(81,656)	(9,180,712)	(522,804)	(20,321,143)	2,932,133	(3,454,937)	(4,222,633)	(2,965,431)	(13,133,079)	(36,434,198)	0
Grants, Subsidies and Sales/Disposals	(34,787,634)	(1,418,000)	0	0	(21,271,450)	(570,000)	(11,528,184)	(320,000)	(250,000)	(1,173,315)	0	(10,354,869)	(34,752,634)	35,000
Developer Contributions	(7,273,428)	0	0	0	(140,000)	0	(7,133,428)	0	0	(2,785,428)	0	(4,348,000)	(7,273,428)	0
Depreciation	(94,557,686)	0	(15,991)	(18,344)	(599,899)	(24,438,198)	(69,485,254)	(6,398,909)	(18,039,289)	(26,525,101)	(3,353,841)	(39,606,312)	(94,557,686)	0
New Loans 2026-27	0		0	0	0		0	0	0	0	0	0	0	0
Total Capital Funding	***(173,052,946)***	***(7,761,874)***	***0***	***(100,000)***	***(31,192,061)***	***(25,531,002)***	***(108,468,009)***	***(3,786,776)***	***(21,744,226)***	***(34,706,477)***	***(6,319,272)***	***(67,442,260)***	***(173,052,946)***	***0***
Capital Expenditure														
Capital Expenditure	163,270,653	0	0	100,000	31,192,061	24,446,456	107,532,136	2,702,230	21,744,226	34,426,685	5,663,191	67,442,260	163,270,653	0
Debt Redemption	9,782,293	7,761,874	0	0	0	1,084,546	935,873	1,084,546	0	279,792	656,081	0	9,782,293	0
Total Capital Expenditure	***173,052,946***	***7,761,874***	***0***	***100,000***	***31,192,061***	***25,531,002***	***108,468,009***	***3,786,776***	***21,744,226***	***34,706,477***	***6,319,272***	***67,442,260***	***173,052,946***	***0***
Net Decrease/(Increase) of Accumulated Budget Funding	**35,933,738**	**(153,485,891)**	**12,867,523**	**8,279,795**	**53,559,949**	**55,876,620**	**58,835,742**	**(2,932,133)**	**58,808,753**	**(10,629,032)**	**(3,583,015)**	**73,047,789**	**35,933,908**	**170**
DEBT														
Opening Balance (1 July 2026)	100,143,842	81,796,245	0	0	0	11,052,229	7,295,368	11,052,229	0	1,512,880	5,782,488	0		
New Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payments	(9,782,293)	(7,761,874)	0	0	0	(1,084,546)	(935,873)	(1,084,546)	0	(279,792)	(656,081)	0	(9,782,293)	0
Closing Balance	***90,361,549***	***74,034,371***	***0***	***0***	***0***	***9,967,683***	***6,359,495***	***9,967,683***	***0***	***1,233,088***	***5,126,407***	***0***	***90,361,549***	***0***

CAPITAL BUDGET SUBMISSION SUMMARY 2026-27 to 2028-29

	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Total Next 3 Years
Net Expenditure	121,209,591	126,535,611	122,871,921	370,617,123
Expense	163,270,653	160,288,382	154,461,023	478,020,058
Revenue	-42,061,062	-33,752,771	-31,589,102	-107,402,935

			Year 1 2026-27		Year 2 2027-28		Year 3 2028-29		Total Next 3 Years	
Line	**Category**	**Description**	**Expense**	**Revenue**	**Expense**	**Revenue**	**Expense**	**Revenue**	**Expense**	**Revenue**
1	**Advance Rockhampton**	Signage	60,000	0	100,000	0	100,000	0	260,000	0
2		Community Facilities	40,000	0	0	0	0	0	40,000	0
3	**Advance Rockhampton Total**		**100,000**	**0**	**100,000**	**0**	**100,000**	**0**	**300,000**	**0**
4	**Chief Executive Officer**	Fleet	0	0	0	0	0	0	0	0
5	**Chief Executive Officer Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6	**Airport**	Airport Facilities	1,502,230	0	2,054,300	0	105,600	-5,000,000	3,662,130	-5,000,000
7		Terminal Refurbishment	200,000	0	645,000	0	5,100,000	0	5,945,000	0
8		Airport Airside	1,000,000	0	4,250,000	0	4,350,000	0	9,600,000	0
9	**Airport Total**		**2,702,230**	**0**	**6,949,300**	**0**	**9,555,600**	**-5,000,000**	**19,207,130**	**-5,000,000**
10	**Corporate & Technology Services**	Communications & Information Technology	692,200	0	848,600	0	836,600	0	2,377,400	0
11		Land	40,000	0	40,000	0	40,000	0	120,000	0
12	**Corporate & Technology Services Total**		**732,200**	**0**	**888,600**	**0**	**876,600**	**0**	**2,497,400**	**0**
13	**Fleet & Facilities**	Botanic Gardens	400,000	0	0	0	0	0	400,000	0
14		Fleet	9,210,500	-50,000	7,565,500	0	6,965,500	0	23,741,500	-50,000
15		Heritage Village	20,000	0	0	0	0	0	20,000	0
16		Kershaw Gardens	0	0	0	0	0	0	0	0
17		Rockhampton Zoo	0	0	0	0	0	0	0	0
18		Showgrounds	77,500	0	0	0	0	0	77,500	0
19		Swimming Pools	20,000	0	1,350,000	0	0	0	1,370,000	0
20		Community Facilities	4,292,000	-200,000	5,295,000	0	6,245,000	0	15,832,000	-200,000
21		Cemeteries	750,000	0	0	0	0	0	750,000	0
22		Parks Facilities	690,000	0	405,000	0	405,000	0	1,500,000	0
23		Depot Management	465,000	0	1,164,500	0	2,164,500	0	3,794,000	0
24		Parks, Playgrounds & Open Spaces	400,000	0	320,000	0	320,000	0	1,040,000	0
25	**Fleet & Facilities Total**		**16,325,000**	**-250,000**	**16,100,000**	**0**	**16,100,000**	**0**	**48,525,000**	**-250,000**
26	**Communities & Lifestyle**	Contingency	0	0	0	0	0	0	0	0
27	**Communities & Lifestyle Total**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
28	**Growth & Community Partnerships**	Parks, Playgrounds & Open Spaces	100,000	0	300,000	0	0	0	400,000	0
29	**Growth & Community Partnerships Total**		**100,000**	**0**	**300,000**	**0**	**0**	**0**	**400,000**	**0**
30	**Communities & Culture**	Heritage Village	50,000	0	316,132	0	250,000	0	616,132	0
31		Pilbeam Theatre	140,000	0	91,000	0	0	0	231,000	0
32		Showgrounds	196,258	0	220,000	0	0	0	416,258	0
33		Venues & Events	137,000	0	160,300	0	100,000	0	397,300	0
34		Museum of Art	271,450	-271,450	105,000	0	380,000	-25,000	756,450	-296,450
35		Walter Reid Centre	75,000	0	0	0	0	0	75,000	0
36		Libraries & Childcare	62,000	0	0	0	0	0	62,000	0
37	**Communities & Culture Total**		**931,708**	**-271,450**	**892,432**	**0**	**730,000**	**-25,000**	**2,554,140**	**-296,450**
38	**Open Spaces & Recreation**	Botanic Gardens	420,000	0	520,000	0	820,000	0	1,760,000	0
39		Fleet	443,388	0	656,608	0	0	0	1,099,996	0
40		Kershaw Gardens	0	0	200,000	0	200,000	0	400,000	0
41		Rockhampton Zoo	0	0	0	0	0	0	0	0
42		Cemeteries	0	0	300,000	0	800,000	0	1,100,000	0
43		Parks Infrastructure	130,000	0	670,000	0	780,000	0	1,580,000	0
44		Parks, Playgrounds & Open Spaces	515,000	-140,000	985,000	-140,000	2,050,000	-140,000	3,550,000	-420,000
45	**Open Spaces & Recreation Total**		**1,508,388**	**-140,000**	**3,331,608**	**-140,000**	**4,650,000**	**-140,000**	**9,489,996**	**-420,000**
46	**Planning & Regulatory Services**	Health & Environment	0	0	75,000	0	0	0	75,000	0
47		Local Laws	50,000	0	350,000	0	0	0	400,000	0
48	**Planning & Regulatory Services Total**		**50,000**	**0**	**425,000**	**0**	**0**	**0**	**475,000**	**0**
49	**Regional Services**	Contingency	1,000,000	0	1,000,000	0	1,000,000	0	3,000,000	0
50	**Regional Services Total**		**1,000,000**	**0**	**1,000,000**	**0**	**1,000,000**	**0**	**3,000,000**	**0**
51	**Civil Operations**	Developer Contributions	0	-4,348,000	0	-4,348,000	0	-4,348,000	0	-13,044,000
52		Equipment	0	0	0	0	0	0	0	0
53		Facilities Upgrade	0	0	0	0	0	0	0	0
54		Fleet	0	0	0	0	0	0	0	0
55		Floodways	600,000	0	2,000,000	0	500,000	0	3,100,000	0
56		Footpaths	1,957,000	-796,116	957,000	0	957,000	0	3,871,000	-796,116
57		Road Reconstruction	1,487,000	0	6,600,000	0	1,000,000	0	9,087,000	0
58		Road Reseals	4,940,000	0	7,670,000	0	6,940,000	0	19,550,000	0
59		Rural Roads Gravel Resheet	2,700,000	0	2,800,000	0	3,000,000	0	8,500,000	0

CAPITAL BUDGET SUBMISSION SUMMARY 2026-27 to 2028-29

	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Total Next 3 Years
Net Expenditure	121,209,591	126,535,611	122,871,921	370,617,123
Expense	163,270,653	160,288,382	154,461,023	478,020,058
Revenue	-42,061,062	-33,752,771	-31,589,102	-107,402,935

			Year 1 2026-27		Year 2 2027-28		Year 3 2028-29		Total Next 3 Years	
Line	**Category**	**Description**	**Expense**	**Revenue**	**Expense**	**Revenue**	**Expense**	**Revenue**	**Expense**	**Revenue**
60	**Civil Operations**	Rural Roads Sealing	7,465,747	-2,578,249	4,295,747	-2,513,353	3,060,000	-2,071,800	14,821,494	-7,163,402
61		Stormwater	860,000	0	320,000	0	570,000	0	1,750,000	0
62		Traffic Facilities	6,045,000	0	495,000	0	3,025,000	0	9,565,000	0
63		Bridges	320,000	0	495,000	0	220,000	0	1,035,000	0
64		Road Rehabilitation	9,650,000	-6,280,504	10,790,000	-5,018,874	15,400,000	-5,018,874	35,840,000	-16,318,252
65		Roads	0	0	0	0	0	0	0	0
66	**Civil Operations Total**		**36,024,747**	**-14,002,869**	**36,422,747**	**-11,880,227**	**34,672,000**	**-11,438,674**	**107,119,494**	**-37,321,770**
67	**Waste & Recycling Services**	Lakes Creek Landfill	3,517,297	0	1,057,074	0	2,137,689	0	6,712,060	0
68		Waste Transfer Stations	96,043	0	0	0	0	0	96,043	0
69		Waste General	2,049,851	0	4,194,080	0	1,911,497	0	8,155,428	0
70	**Waste & Recycling Services Total**		**5,663,191**	**0**	**5,251,154**	**0**	**4,049,186**	**0**	**14,963,531**	**0**
71	**Fitzroy River Water**	Developer Contributions	0	-2,785,428	0	-2,785,428	0	-2,785,428	0	-8,356,284
72		Sewerage Network	4,995,535	-198,315	2,000,000	0	2,500,000	0	9,495,535	-198,315
73		Water Network	3,055,818	0	4,014,400	0	3,840,800	0	10,911,018	0
74		Water Treatment	3,888,208	0	5,160,000	0	5,894,828	0	14,943,036	0
75		Sewerage Treatment	2,071,027	0	4,590,000	0	5,703,699	0	12,364,726	0
76		Water General	666,097	0	605,000	0	500,000	0	1,771,097	0
77	**Fitzroy River Water Total**		**14,676,685**	**-2,983,743**	**16,369,400**	**-2,785,428**	**18,439,327**	**-2,785,428**	**49,485,412**	**-8,554,599**
78	**Infrastructure Planning**	Boat Ramps & Jetties	35,000	0	0	0	0	0	35,000	0
79		Disaster Management	236,000	-100,000	105,000	0	15,000	0	356,000	-100,000
80		Facilities	100,000	0	0	0	0	0	100,000	0
81		Footpaths	110,000	0	90,000	0	0	0	200,000	0
82		Land	150,000	0	150,000	0	150,000	0	450,000	0
83	**Infrastructure Planning Total**		**631,000**	**-100,000**	**345,000**	**0**	**165,000**	**0**	**1,141,000**	**-100,000**
84	**LGIP Major Projects**	Road Reconstruction	0	0	0	0	1,850,000	0	1,850,000	0
85		Sewerage Network	0	0	1,200,000	0	0	0	1,200,000	0
86		Stormwater	0	0	0	0	1,200,000	0	1,200,000	0
87		Traffic Facilities	0	0	0	0	1,000,000	0	1,000,000	0
88		Water Network	0	0	975,000	0	330,000	0	1,305,000	0
89		Sewerage Treatment	0	0	0	0	750,000	0	750,000	0
90		Roads	19,924,108	0	1,500,000	-3,452,116	1,500,000	0	22,924,108	-3,452,116
91	**LGIP Major Projects Total**		**19,924,108**	**0**	**3,675,000**	**-3,452,116**	**6,630,000**	**0**	**30,229,108**	**-3,452,116**
92	**Major Infrastructure Projects**	Botanic Gardens	1,151,965	0	3,400,000	0	1,000,000	0	5,551,965	0
93		Kershaw Gardens	1,250,000	0	1,500,000	0	0	0	2,750,000	0
94		Pilbeam Theatre	1,100,000	0	2,000,000	0	7,878,310	0	10,978,310	0
95		Rockhampton Zoo	450,000	0	0	0	3,150,000	0	3,600,000	0
96		Showgrounds	1,350,000	0	1,150,000	0	0	0	2,500,000	0
97		Swimming Pools	0	0	0	0	0	0	0	0
98		Terminal Refurbishment	0	-320,000	0	0	0	0	0	-320,000
99		Water Treatment	4,050,000	0	9,470,353	0	0	0	13,520,353	0
100		Bridges	2,412,405	0	400,000	0	0	0	2,812,405	0
101		Sewerage Treatment	15,700,000	-975,000	18,100,571	-975,000	27,730,000	0	61,530,571	-1,950,000
102		Road Rehabilitation	2,200,000	0	300,000	0	0	0	2,500,000	0
103		Water General	0	0	0	0	0	0	0	0
104		Rural Roads	1,400,000	-600,000	13,000,000	-7,020,000	14,735,000	-7,200,000	29,135,000	-14,820,000
105		Community Facilities	4,937,026	0	2,400,000	0	0	0	7,337,026	0
106		Flood Levee	0	0	0	0	0	0	0	0
107		Sporting Precinct	26,900,000	-21,000,000	15,517,217	-2,500,000	2,000,000	0	44,417,217	-23,500,000
108	**Major Infrastructure Projects Total**		**62,901,396**	**-22,895,000**	**67,238,141**	**-10,495,000**	**56,493,310**	**-7,200,000**	**186,632,847**	**-40,590,000**
109	**Resourcing**	Contingency	0	0	1,000,000	-2,000,000	1,000,000	-2,000,000	2,000,000	-4,000,000
110		Works for QLD	0	-1,418,000	0	-3,000,000	0	-3,000,000	0	-7,418,000
111	**Resourcing Total**		**0**	**-1,418,000**	**1,000,000**	**-5,000,000**	**1,000,000**	**-5,000,000**	**2,000,000**	**-11,418,000**
112	**Grand Total**		**163,270,653**	**-42,061,062**	**160,288,382**	**-33,752,771**	**154,461,023**	**-31,589,102**	**478,020,058**	**-107,402,935**