



GLADSTONE
REGIONAL COUNCIL

SPECIAL BUDGET MEETING AGENDA

**TO BE HELD AT THE COUNCIL CHAMBERS - CIVIC CENTRE
101 GOONDOON STREET, GLADSTONE**

On Tuesday 16 July 2024

Commencing at 9.00am

**Leisa Dowling
CHIEF EXECUTIVE OFFICER**

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S/1. 2024/25 BUDGET

S/1.1. 2024/2025 BUDGET OVERVIEW

Responsible Officer: Mayor Matthew Burnett

Prepared By: Mayor Matthew Burnett

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

The Mayor presenting an Overview Report on Council's 2024/25 Budget and associated Operational Plan.

Officer's Recommendation:

That Council receive the 2024/25 Budget Overview Report.

Background:

I am proud to present the 2024/25 Budget.

Council has developed this budget building upon the solid foundation of prior Councils but also recognising that the environment that we are operating in is increasingly challenging with increasing costs of service provision from inflationary and regulatory pressures, whilst also recognising and rightfully so, the desire of our community to see an optimal mix of services delivered.

Further, the continued investment in our economic future remains to ensure that our community is well positioned to take advantage of the opportunities that have, and will continue, to emerge as evidenced by the expansion of industries within the Gladstone State Development Area with major energy diversification projects continuing.

The continued balancing act of looking forward to the future and enabling our community whilst also ensuring that we as a Council deliver to our current community at a high standard has been a unique challenge that the new Council has met head on.

This budget aims to be:

- Responsive to the needs of the community;
- Responsible in how we manage our community's finances whilst also being responsible in our environmental obligations and the guiding of our community through our economic transition;
- Returning an emphasis to our core services ensuring that we play our part in our communities being a great place to live, work and play.

Council has heard very clearly that the community is seeking an increased focus on our parks, road verges, and drainage areas ensuring that these are maintained at a service level to ensure that community pride is maintained in all our areas and that our roadways to a level that safety is maximised with lines of sight increased, Council has increased the level of service for these item at an investment of \$1.4m. Making the total investment in the maintenance and operation of our park assets across the region annually to \$20.8m.

We have increased funding to our Road Maintenance & Drainage activities and have extended beyond the Council's network to perform work for Main Roads on a contractual basis. Additional funding has been allocated to expanded slashing and road verge crews across the region. Council's investment in Road Maintenance activities in 24/25 equates to \$26m.

Councillors have also heard the community and invested in a number of civic pride initiatives totalling \$600,000 following the engagement of community during the election period, these initiatives range from civic beautification projects to an increased investment in biosecurity. Further, Council has allocated within this budget an allowance for an Investigation into Council's Electoral Divisions.

This budget also ensures that Council continues to be responsible in how we guide our community through the economic transition, our region is at the heart of the transition of our national economy, our unique mix of industrial and natural assets sees several significant Hydrogen and associated industries seeking to make the Gladstone Region home, providing for, and supporting these developments in a sustainable manner is a fantastic opportunity for our region.

Council plans ensure our infrastructure and services are appropriately planned and delivered so that our essential services remain fit for purpose and that we appropriately provide for enabling infrastructure to support growth projects in our State Development Areas.

Our challenges beyond economic transition contain similarities with other regional local governments and they will continue to be issues for Council both in the 2024/2025 financial year and beyond:

- Cost pressures associated with not only the flow on from the generationally high inflationary cycle but also an extremely tight contractor market;
- Asset pressures, particularly in our waste, water, and sewerage networks, with the combined impacts of regulatory and environment changes, unit price increases and shorter than expected asset lives in some parts contributing to an increase in the annual consumption cost of our assets, an estimated \$57.4m per annum in the 2024/2025 financial year;
- It is pleasing to note that in June this year the State Government made the decision to reimburse residents for the Waste Levy for the 2023/2024 and 2024/2025 financial years. This is a welcome temporary measure and Council will continue to lobby for the retention of this reimbursement beyond this period. Should the levy not be reimbursed the effective Waste Levy increases from \$94 per tonne to \$113 per tonne over next seven years and will become increasingly applicable to residents, equating to up to \$1.8m per annum in 2030/2031, if waste habits remain unchanged.

Despite the above challenges, I am pleased to present a budget that both delivers on ensuring that key projects are continued, and new projects are brought forward to support continued employment opportunities.

The capital works program of \$107m has been supported by both State and Federal Governments to the value of \$50m. This demonstrates the continued effectiveness of Council's strategy to seek specific funding for our capital project expenditure, with over \$14m in funding being provided for projects in addition to the general funding offered through Works for Queensland, Transport Infrastructure Development (State) and Roads to Recovery (Federal). The continued investment by the other tiers of government, in our region, this year will contribute to the planned delivery of key capital projects including (but not limited to):

- \$11.9m - Lowmead Road Safety and Sealing Upgrade
- \$4.9m - Granite Creek Culvert Upgrade – Betterment Funding
- \$21.5m - Restoration of Damaged Road Infrastructure (REPA)
- \$7.6m - Gladstone Wastewater Treatment Plant – Inlet Structure Replacement
- \$2.3m - Turkey Beach Road Safety Improvements;
- \$1.6m - Agnes Water Skate Park
- \$1.3m - Tondoon Botanic Gardens – Bonsai House Utility Connections

The 2024/25 Capital expenditure of \$107m includes:

- \$37.5 million on upgrades to water and wastewater (sewerage) infrastructure
- \$40.4 million on capital roads and drainage projects
- \$6.2 million on Bridges replacements and upgrades
- \$5.9 million on Capital Parks, Sport and Recreation Projects
- \$4.1 million on footpath and cycle upgrades.

Borrowings

Council is proud to declare that for the twelfth consecutive year we have no new borrowings.

Our focus remains on reducing existing debt with no new borrowings and will see interest bearing debt decline to \$80.7m by June 2025, a reduction of \$6.2m.

The resultant debt ratio equivalent reduces to 2.95% of physical assets by the end of June 2025.

Concessions and remissions

Council continues to support the unique needs of pensioners and to encourage our pensioners to continue to be independent and live in their own home we offer eligible pensioners a remission of 50% of the differential general rate, with the maximum assistance providing support of up to \$320 per annum (an increase of \$10 per annum). This signifies an investment of \$1m.

In addition, the State Government pensioner concession provides for a maximum of \$200.

Rates and Utility Charges

A general rate review has been conducted and endorsed within the 2024/2025 budget that has seen a reset of all categories with particular emphasis being on our residential uses with implementation of five levels of valuation banding, along with a review of the alignment of our higher density residential categories.

The net impact of this review will see an average residential rate increase of 4.2% for residential uses.

Commercial and light industrial land uses will see a 4.9% increase in the general rate, with major industrial land uses seeing a 7% increase.

To ensure the continued delivery of reliable services (water, sewerage, waste collection and disposal) to the community it is necessary to increase service charges by 8.2% per annum in total, the total value of these charges before discount equates to \$5.76 per day.

The overall rate increase for the average residential rate payer with water and wastewater connections and a residential bin service and is 6.27%, and is demonstrated through the basket of goods below:

	2024/25	2023/24	Movement
Average General Rate	\$1,865.92	\$1,790.45	4.22%
Water	\$665.00	\$615.00	8.13%
Sewerage	\$943.00	\$865.00	9.02%
Waste	\$496.00	\$465.30	6.60%
Gross Rates	\$3,969.92	\$3,735.75	6.27%
Discount	-\$396.99	-\$373.58	
Net Rates	\$3,572.93	\$3,362.18	6.27%

Water and sewerage charges differ across the various schemes of Gladstone, Boyne Island/Tannum Sands, Calliope, Agnes Water/Seventeen Seventy and Miriam Vale/Bororen.

General Rates

Council has made the decision to increase the average general residential rate by 4.2%.

Whilst there has been no revaluation of property valuation during the year, Council has undertaken a fundamental review of its rating structure that has sought to ensure that the rating burden is split between properties in an equitable manner, this is not a perfect science, but the review has seen the introduction of additional residential valuation banding, additional higher density residential use categories, and expanded the number of industrial and energy categories to cater for expected new land uses.

The introduction of the new rating structure will result in 20% of properties seeing no change or a reduction in general rates, an additional 22% of properties will see an increase up to 5%, with the balance of residential properties seeing an increase up to the capped amount.

The impact of the significant valuation movements from prior valuations will be mitigated on the majority of residential ratepayers by Council resolving to maintain the maximum percentage that rates levied will increase by 10%, this is further supported in this budget year with the implementation of a five tier valuation banding system for residential uses.

Waste Charges and Gate Fees

Council's waste operations have not been spared from financial challenges due to an increase in cost of service from inflationary, and regulatory pressures, and as a result, Council has made the necessary decision to increase its gate fees and charges in line with our user-pay principles.

As of 21 October 2024, Council will introduce a marginal fee for all domestic general and green waste disposal services at Council's Waste Facilities.

Council has timed the introduction of these fees and charges with our 'Get Ready Week' campaign to support property owners in preparing for the upcoming Disaster Season and to provide time for the community to prepare for the new fees and charges.

Further, Council's waste collection charge has increased by 4% within the 2024/25 Budget.

The associated costs of waste disposal, transfer station operation and recycling component have had significant cost pressures applied during the past few years. Council continues to work collaboratively with our neighbours and stakeholders within our region to find long term answers that deliver on minimising our waste to landfill. The Waste Management Facility Charge applicable to all properties increases to \$70 per annum to offset the costs of maintaining these facilities across the region.

An additional challenge has been the proposed phasing out of the regional waste levy reimbursement. This levy has been reimbursed for 2024/25, however, Council is looking for the current moratorium on the application of the waste levy to Council's outside South-East Queensland to continue past 30 June 2025.

Sewerage Services

Council, similar to the general rate has reviewed its rating strategy with respect to utility charges.

To this end this has seen a differentiation in pricing between residential and major industrial users and also a transition to full cost recovery for our residential users for the various schemes that Council operates.

To ensure that we continue to fund this vital service, which has been subject to increasing costs to serve due to not only inflationary pressures but also the costs of meeting our environmental obligations, residential rates across all schemes have increased by 9%.

The charges by sewerage scheme below for residents are:

Sewer area	2024/25	2023/24
Boyne Island, Tannum Sands and Calliope	968.00	888.00
Gladstone	943.00	865.00
Agnes Water/Seventeen Seventy	1,130.00	1,037.00

Water Availability and Consumption Charges

Similarly our water access and consumption charging methodology has been reviewed with the same differentiation between residential and major industrial uses being applied.

Our water networks have also come under increasing cost pressure with material and asset costs increasing at a rate well beyond CPI in our network operations. As such it is necessary to increase the base network access costs for water by \$50 per annum in the Lake Awoonga scheme area and \$60 per annum in the Agnes Water, Miriam Vale, and Bororen schemes this financial year.

Scheme	2024/25	2023/24
Lake Awoonga	665.00	615.00
Miriam Vale and Bororen*	725.00	665.00
Agnes Water*	725.00	665.00

Our input costs for water as determined by Gladstone Area Water Board (GAWB) is increasing at CPI, a marginal increase in demand results in a 2c per kilolitre increase in 2024/2025 to \$2.79 per kilolitre for residential and commercial customers.

Scheme	Residential Consumption Charge 2024/25	Residential Consumption Charge 2023/24
Lake Awoonga	2.79	2.77
Miriam Vale and Bororen	4.53	4.27
Agnes Water	4.62	4.36

Conclusion

Our overall focus for the 2024/25 Budget and Operational Plan is about being responsive to our community needs with a deliberate focus on our core services and in outworking this expectation, ensuring that we are delivering in a manner that is responsible and sustainable into the long term.

S/1.2. REVENUE STATEMENT

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1; CM28.2

Purpose:

The purpose of this report is to allow Council to consider the revised Revenue Statement to support the 2024/2025 Budget.

Officer's Recommendation:

That Council, in accordance with section 172 of the *Local Government Regulation 2012*:

1. Repeal P-2023-08 Revenue Statement; and
2. Adopt P-2024-05 Revenue Statement provided as Attachment 1.

Summary:

This report seeks the adoption of the Revenue Statement applying to the 2024/2025 financial year which outlines and explains the revenue raising measures adopted in the budget.

Background:

Under Section 169 of the *Local Government Regulation 2012*, Council's budget for each financial year must include the adoption of a Revenue Statement. Section 172 of the *Local Government Regulation 2012* provides the information that must be stated and included within the Revenue Statement.

Consideration:

The Revenue Statement has been prepared using the general principles set out in Council's adopted Revenue Policy.

A number of amendments are recommended to the current Revenue Statement to give Council's 2024/2025 revenue raising proposals effect. The major changes are summarised below:

- amendment to the Gross Floor Area definition including change of name to Gross Roof Area and inclusion of "under which trade takes place from time to time";
- amendment of Principal Place of Residence definition including change of name to Owner Occupied and removal of land with multiple dwellings that provides the place of residence for at least one owner of the land and the owner's dwelling is the predominant use of the land (following rating categories review);
- amendment to the Pensioner definition to reference owner occupier;
- new definitions for Category A (trade waste), hydrogen production facility, lifestyle unit, major industry, renewable energy, and retirement village;
- in relation to water and sewerage charges, amendment to the benefit principle section to reflect the higher burden major industries place on the infrastructure, operation, and

maintenance of the service provided and the continued transition of residential and non-residential service recipients to full cost recovery;

- revision and amendment of rating categories with the table extended to include the applicable rate in the dollar, minimum general rate, grouping, and whether a rate cap applies for each category;
- inclusion of the ability for a domestic cleansing charge to be requested by an owner of vacant land that is within the Defined Cleansing Service Area;
- rateable land references updated to rate assessments in respect of waste charges;
- inclusion of reference to Trade Waste for the Yarwun Industrial Area sewerage/wastewater scheme;
- inclusion of how the trade waste volumetric component for Category A discharge is calculated and levied;
- Table 1 – change from units to multiple factor;
- amendments to Table 3;
- amendment of language used to describe residential (previously domestic) and non-residential (previously commercial) in relation to water charges;
- amendment of wording in relation to the way the payment instalment amount is to be calculated to improve clarity; and
- updates to financial year references and general wording amendments to improve clarity and intent.

Legal Environmental and Policy Implications:

The Revenue Statement has been prepared in accordance with the requirements of Section 172 of the *Local Government Regulation 2012*.

Attachments:

1. Proposed P-2024-05 Revenue Statement;
2. Existing P-2023-08 Revenue Statement.

S/1.3. LONG-TERM FINANCIAL FORECAST

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report seeks the adoption of the Long-Term Financial Forecast, for the 10 years through to 30 June 2034, prepared in accordance with the requirements of the *Local Government Regulation 2012*.

Officer's Recommendation:

That Council adopt the Long-Term Financial Forecast 2024-25 in accordance with section 171 of the *Local Government Regulation 2012*.

Background:

Council's annual budget for a financial year must include a long-term financial forecast. Section 171 of the *Local Government Regulation 2012* sets out what the forecast must include, being:

- income;
- expenditure; and
- the value of assets, liabilities and equity.

The Long-Term Financial Plan (or forecast as it is referred to in legislation) is an integral part of the local government planning framework. The forecast is informed by not only Council's Corporate Plan, but also the latest information available at the time of preparation with respect to:

- master planning documents;
- infrastructure schedules (Local Government Infrastructure Plans) included within the Our Place Our Plan Gladstone Regional Council Planning Scheme;
- latest population growth estimates from relevant sources;
- most recent estimates of development activity; and
- asset management planning and demands for the various classes of assets.

Consideration:

It is the intent that this Long-Term Financial Forecast will be a dynamic document with all revenue and expenditure drivers and asset involvement assumptions reviewed regularly.

Legislatively the review period is annually, however in practice it is reviewed more frequently (six monthly) to ensure currency.

Several key revenue and expenditure drivers have been identified by the best estimate of officers, with these assumptions having been used in the development of the 10-year forecast. Whilst these broad assumptions give some indication of what may happen over the coming 10 years, they remain flexible.

The forecast provides for over \$1 billion dollars in capital investment across the 10 year horizon, which will require borrowings of \$92.5 million across the same period.

The forecast becomes a guide for Council in future years, with the forecast not replacing the requirement to consider each annual budget in detail. Departing from the forecast assumptions, where appropriately considered, to settle on an acceptable budget position for the region, will be at the prerogative of Council.

Communication and Consultation (Internal/External):

The Long-Term Financial Forecast has been prepared based on a number of individual master plans and asset management plans, all of which have been subject to individual consultation with relevant stakeholders.

Financial and Resource Implications:

The Long-Term Financial Forecast details the statement of comprehensive income, statement of financial position, statement of cash flows, and statement of changes in equity.

Attachments:

1. Long-Term Financial Forecast 2024-25

S/1.4. DEBT POLICY

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1; CM28.2

Purpose:

The purpose of this report is to seek Council's endorsement of the Debt Policy for the 2024/2025 financial year.

Officer's Recommendation:

That Council, in accordance with section 192 of the *Local Government Regulation 2012*:

1. Repeal P-2023-09 Debt Policy; and
2. Adopt P-2024-06 Debt Policy provided as Attachment 1.

Summary:

This report seeks the adoption of the Debt Policy which sets out how Council will maintain responsible financial management of the loan funding of capital projects.

Background:

In accordance with section 192 of the *Local Government Regulation 2012*, Council is required to prepare and adopt a debt policy for a financial year.

Debt is only used for capital purposes. The term of the debt is matched, as best as possible, to the life of the asset up to the maximum term imposed by Queensland Treasury Corporation (QTC).

The level of borrowings drawn each financial year is carefully monitored through long term financial modelling to ensure affordability. A number of financial measures are utilised to assess sustainability, including those mandated by legislation. In addition to internal assessments, Council must submit an annual application to the State Government, including the long-term financial forecast, to gain approval for all planned borrowings. The external debt assessments focus on the macro view of Council's ability to repay debt.

However, Council manages debt at a more detailed funding level internally, further ensuring the financial sustainability of borrowing decisions. Council seeks to minimise general rates as a funding source to repay debt, preferring to rely on specific revenue sources (i.e. water charges, sewerage charges) that are matched to the infrastructure being constructed.

Council when looking at managing its debt takes a holistic approach with respect to the management of both debt and cash holdings (investments) and seeks to minimise the net interest cost to Council by focusing on cash management and ensuring the Long Term Financial Forecast is optimised to minimise the holding cost of debt.

Consideration:

All borrowing metrics established by the Queensland Treasury Corporation and Department of Housing, Local Government, Planning and Public Works, including debt service coverage ratio and net financial liabilities, are within benchmarks for the forecast period.

Following a review of the current policy, officers have identified some minor amendments required to the policy including:

- updates to the cash and debt balances graph and the external loan summary;
- update to 10-year forecast period borrowings;
- amendment to the related document to reflect newer version; and
- other minor wording amendments.

Legal Environmental and Policy Implications:

The Debt Policy has been prepared in accordance with the *Local Government Regulation 2012*.

Attachments:

1. Proposed P-2024-06 Debt Policy;
2. Existing P-2023-09 Debt Policy.

S/1.5. PROJECTED FINANCIAL STATEMENTS FOR YEAR END 30 JUNE 2025

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report seeks the adoption of the projected financial statements for year ending 30 June 2025.

Officer's Recommendation:

That Council adopt the projected financial statements for the year ending 30 June 2025 provided as Attachment 1 in accordance with section 169 of the *Local Government Regulation 2012*, noting the contents of the Balance Sheet include the statement of estimated financial position for the previous 2023/2024 financial year in accordance with section 205 of the *Local Government Regulation 2012*.

Attachments:

1. Projected Financial Statements for year end 30 June 2025

S/1.6. RATE PAYMENT PERIOD AND DISCOUNTS

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report seeks the adoption of rate payment periods, discount, interest, and the payment of rates and charges by instalment.

Officer's Recommendation:

That Council considers each of the following as separate resolutions.

Officer Recommendation 1:

1. That:

- a. In accordance with section 107 of the *Local Government Regulation 2012* and section 152O of the *Fire Services Act 1990*, the following rates and charges be levied on an annual basis in August:
 - general rates;
 - special rates and charges;
 - waste cleansing charges;
 - water availability charges (fixed cost component) under section 41(4)(a) of the *Local Government Regulation 2012*;
 - sewerage and wastewater charges; and
 - State Emergency Management Levy.
- b. In accordance with section 107 of the *Local Government Regulation 2012*, the following charges be levied on a bi-annual basis in August and February for:
 - water consumption charges under section 41(4)(b) of the *Local Government Regulation 2012*; and
 - trade waste volumetric consumption charges.
- c. In accordance with section 118 of the *Local Government Regulation 2012*, the following rates and charges be payable within 60 days of the date of issue of the notice in August:
 - general rates;
 - special rates and charges;
 - waste cleansing charges;
 - sewerage and wastewater charges;
 - water availability charges (fixed cost component);
 - half-yearly water consumption charges levied;
 - half-yearly trade waste volumetric consumption charges levied; and
 - State Emergency Management Levy.
- d. In accordance with section 118 of the *Local Government Regulation 2012*, the following rates and charges be payable within 30 days of the date of issue of the notice in February:
 - half-yearly water consumption charges levied, and
 - half-yearly trade waste volumetric consumption charges.

Officer Recommendation 2:

1. That:

- a. In accordance with section 130 of the *Local Government Regulation 2012*, a discount of 10% be allowed if payment of all rates and charges is made in full within the discount period of 60 days from the date of issue of the notice levied in August. The discount will only be applied to the following rates and charges made and levied:
 - general rates;
 - waste cleansing charges;
 - sewerage charges (excluding the Yarwun and Curtis Island Industrial schemes); and
 - water availability (fixed cost component) charges.
- b. No discount be offered in respect of the following rates and charges made and levied:
 - special rates and charges;
 - trade waste volumetric charges;
 - recycled water scheme (fixed and consumption);
 - the sewerage, trade waste and wastewater charges for the Yarwun and Curtis Island Industrial sewerage, trade waste, and wastewater facilities;
 - water consumption charges; and
 - State Emergency Management Levy.

Officer Recommendation 3:

That in accordance with section 129 of the *Local Government Regulation 2012*, ratepayers may choose to pay their complete annual rate account by instalments subject to the following conditions:

- the rate discount for payment within 60 days is forfeited;
- the amount of each instalment is to be calculated on the gross balance owing of rates and charges as at the approved commencement date of the instalment plan;
- the ratepayer must apply in writing to Council or submit a completed and signed Rate Instalment Application Form included with each rate notice to Council within 60 days from the date of issue of the notice;
- should a Rate Instalment Application Form or written request not be received within 60 days, interest charges will apply until the date of approval of the signed Rate Instalment Application Form;
- ratepayers may make application to include their half yearly Water Consumption Notice (levied in February) in the payment plan within 30 days from the date of issue of the notice and the payment plan will be amended accordingly;
- no reminder notices for instalments will be issued;
- monthly rate instalment payments are due on the 21st day of each month, with ratepayers being advised in writing when their first instalment payment is due;
- the maximum instalment payment frequency is to be quarterly; however, optimally this frequency should not exceed monthly with payments on a weekly and fortnightly basis accepted;
- no interest penalty will apply to those participating in the instalment scheme provided that all payments are made in accordance with the instalment schedule;
- should an instalment not be received by the due date, the total amount outstanding will become due and payable, and the ratepayer will forfeit the right to participate in the scheme, and interest charges will apply from the day after the due date of the unpaid instalment; and
- legal action may be taken in the year that rates become outstanding including approved rate instalment payments that are not maintained.

Officer Recommendation 4:

That in accordance with section 133 of the *Local Government Regulation 2012*, any rates or charges remaining outstanding from the date on which they become overdue will thereafter bear interest at the rate of 12.35% per annum, compounding daily.

S/1.7. DIFFERENTIAL GENERAL RATES**Responsible Officer:** General Manager Finance Governance and Risk**Prepared By:** General Manager Finance Governance and Risk**Council Meeting Date:** 16 July 2024**File Ref:** FM6.1**Purpose:**

This report seeks the adoption of differential general rates.

Officer's Recommendation:

That:

1. In accordance with:
 - a. section 81 of the *Local Government Regulation 2012* the categories into which rateable land is categorised and the description of each of those categories for 2024/2025 financial year; and
 - b. section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012* (Regulation), the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the Regulation, the minimum general rate to be made and levied for each differential general rate category, and pursuant to section 116 of the Regulation, the maximum percentage by which rates levied for each differential general rate category will increase (if a limit is imposed) for the 2024/2025 financial year;

be:

All rateable land that is:

- a) vacant, intended to be used for residential purpose; or
- b) used for residential purpose by means of a single residence; or
- c) a lot within a community titles scheme containing two (2) lots; and
- d) located on the mainland or an island; and
- e) owner occupied.

Category	Criteria Summary – Rateable Valuation	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1RESCA	Rateable Valuation <=\$100,000	0.01645	\$ 1,220	10%	Residential
1RESCB	Rateable Valuation >\$100,000 =\$200,000	0.01563	\$ 1,673	10%	Residential
1RESCC	Rateable Valuation >\$200,000 =\$400,000	0.01234	\$ 3,172	10%	Residential
1RESCD	Rateable Valuation >\$400,000 =\$800,000	0.00987	\$ 5,013	10%	Residential
1RESC E	Rateable Valuation >\$800,000	0.00822	\$ 7,927	10%	Residential

All rateable land that is used for residential purposes by means of

- a) a single residence; or
- b) a lot within a community titles scheme containing two (2) lots; and
- c) located on the mainland or an island; and
- d) not owner occupied.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1RESCNPPRA	Rateable Valuation <=\$100,000	0.01974	\$ 1,341	10%	Residential
1RESCNPPRB	Rateable Valuation >\$100,000 =\$200,000	0.01875	\$ 2,013	10%	Residential
1RESCNPPRC	Rateable Valuation >\$200,000 =\$400,000	0.01480	\$ 3,818	10%	Residential
1RESCNPPRD	Rateable Valuation >\$400,000 =\$800,000	0.01184	\$ 6,012	10%	Residential
1RESCNPPRE	Rateable Valuation >\$800,000	0.00987	\$ 9,512	10%	Residential

All rateable land that is used, or intended to be used, for residential purposes; and

- a) a lot within a community titles scheme; or
- b) a vacant lot within a community titles scheme; and
- c) not part of a gated community; and
- d) located on the mainland or an island; and
- e) owner occupied.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
111	From 3 Lots to 8 Lots	0.03290	\$ 1,220	10%	Residential
111A	Greater than 8 Lots	0.04934	\$ 1,220	10%	Residential

All rateable land that is used for residential purposes; and

- a) is a lot within a community titles scheme; and
- b) is not part of a gated community; and
- c) located on the mainland or an island; and
- d) not owner occupied.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
111NPPR	From 3 Lots to 8 Lots	0.03948	\$ 1,341	10%	Residential
111ANPPR	Greater than 8 Lots	0.05921	\$ 1,341	10%	Residential

All rateable land that is used for residential purposes, is part of a gated community and is a lot within a community titles scheme.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
111B	Gated Communities Owner Occupier	0.02467	\$ 1,829	10%	Residential
111BNPPR	Gated Communities Non-Owner Occupier	0.02961	\$ 2,012	10%	Residential

All rateable land that is used for multi-residential purposes involving dwellings, flats or units as separate households, which do not form part of a community titles scheme or gated community; and as banded.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1FLAT1A	Dwellings/Units/Flats 2 <=\$200,000	0.03290	\$ 2,439	10%	Residential
1FLAT1B	Dwellings/Units/Flats 2 >\$200,000	0.01974	\$ 6,463	10%	Residential
1FLAT2	Dwellings/Units/Flats 3-4	0.03948	\$ 3,659	15%	Residential
1FLAT3	Dwellings/Units/Flats 5-9	0.03948	\$ 6,098	15%	Residential
1FLAT4	Dwellings/Units/Flats 10-14	0.03948	\$ 12,195	15%	Residential
1FLAT5	Dwellings/Units/Flats 15-19	0.03948	\$ 18,293	15%	Residential
1FLAT6	Dwellings/Units/Flats 20-24	0.04934	\$ 24,390	15%	Residential
1FLAT7	Dwellings/Units/Flats 25-29	0.04934	\$ 30,488	No Cap	Residential
1FLAT8	Dwellings/Units/Flats >=30	0.04934	\$ 36,585	No Cap	Residential

All rateable land used for, or in connection or association with a retirement village or lifestyle village, including dwellings/units/flats/rooms, which do not form part of a community titles scheme or gated community; and as banded.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1RET1	Retirement/Lifestyle Villages <20	0.03948	\$ 6,098	15%	Residential
1RET2	Retirement/Lifestyle Villages 20-39	0.04934	\$ 12,195	15%	Residential
1RET3	Retirement/Lifestyle Villages 40-59	0.04934	\$ 24,390	15%	Residential
1RET4	Retirement/Lifestyle Villages 60-79	0.04934	\$ 36,585	No Cap	Residential
1RET5	Retirement/Lifestyle Villages 80-99	0.04934	\$ 48,780	No Cap	Residential
1RET6	Retirement/Lifestyle Villages 100-119	0.04934	\$ 60,975	No Cap	Residential
1RET7	Retirement/Lifestyle Villages 120-139	0.04934	\$ 73,170	No Cap	Residential
1RET8	Retirement/Lifestyle Villages 140-159	0.04934	\$ 85,365	No Cap	Residential
1RET9	Retirement/Lifestyle Villages 160-179	0.04934	\$ 97,560	No Cap	Residential
1RET10	Retirement/Lifestyle Villages 180-199	0.04934	\$ 109,755	No Cap	Residential
1RET11	Retirement/Lifestyle Villages >= 200	0.04934	\$ 121,950	No Cap	Residential

All rateable land that is valued with an Unimproved Valuation as set by the Department of Resources excluding land approved or zoned for residential, business, commercial or industrial development purposes, other than land included within Category 1CATTLE.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1RURC	Rural	0.00674	\$ 1,220	10%	Rural

All rateable land used for animal husbandry, with the primary land use codes 64, 65, 66, 67, 68 & 69, and with an Unimproved Valuation greater than or equal to \$1,000,000.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1CATTLE	Animal Husbandry, Rateable Valuation >=\$1 million	0.00658	\$ 6,402	10%	Rural

All rateable vacant land that is to be used for residential purposes, valued with a Site Valuation as set by the Department of Resources, and that has an area greater than 10 (ten) hectares.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1VAC10	Vacant Land >10ha	0.01645	\$ 1,220	No Cap	Large Vacant

All rateable land described in section 49 of the *Land Valuation Act 2010*, which qualifies for the discounted valuation under section 50 of that Act.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1DEV	Section 50 Vacant Land	0.01974	-	No Cap	Developer

All rateable land used, approved for development or zoned for business or commercial purposes, including motels, caravan parks, guest houses, bed and breakfast (B&B), and excluding land not otherwise categorised.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
109	Business/Commercial	0.03693	\$ 1,341	15%	Commercial

All rateable land used for industrial purposes, approved for development, or zoned for industrial purposes, other than land included within Categories 102MAJ, 102GSDA, 114, 102PORT, 101FUEL, 101OIL, 102LNG1, 110EXT, 1RENEW1-1RENEW20, and 1HYD1-1HYD4 inclusive.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
110	Light Industry	0.04475	\$ 1,368	15%	Light Industrial

All rateable land used, in whole or in part, for Workforce Accommodation with rooms, suites or caravan sites, with count of rooms/suites/caravan sites as defined within categories set below.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1WC500	From 0 to 499 rooms/suites/caravan sites	0.15143	\$ 117,340	15%	Workforce
1WC501	From 500 to 999 rooms/suites/caravan sites	0.30286	\$ 234,680	15%	Workforce
1WC1000	1,000 or more rooms/suites/caravan sites	0.54600	\$ 437,175	15%	Workforce

All rateable land used for the purposes of a Shopping Centre with a Gross Roof Area (GRA) as defined within categories set below.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
116	From 2,000m ² <= 6,000m ² GRA	0.02955	\$ 31,045	15%	Shopping Centre
112	From 6,000m ² <= 10,000m ² GRA	0.03841	\$ 93,201	15%	Shopping Centre
107	From 10,000m ² <= 20,000 m ² GRA	0.04432	\$ 155,157	15%	Shopping Centre
118	Greater than 20,000m ² GRA	0.08864	\$ 415,719	15%	Shopping Centre

All rateable land:

- used for, or in connection or association with, major industry; or
- located within a Special Purpose zone under the Gladstone Regional Council Planning Scheme 2015, adopted on 06 October 2015; or
- located within the Gladstone State Development Area being used for a commissioned major industrial purpose, excluding the land included in Categories 114, 102PORT, 101FUEL, 101OIL, 102LNG1, 110EXT, 1RENEW1-1RENEW20, and 1HYD1-1HYD4 inclusive; or
- used for the generation of electricity; or
- used for the manufacture of aluminium oxide.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
102MAJ	Major Industry	0.17271	\$ 3,353	No Cap	Major Industry

All rateable land located within the Gladstone State Development Area:

- a) being developed, or approved for development, for future major industrial use; or
- b) upon which all or part of an industrial facility, the primary intended purpose of which is the manufacture of liquefied natural gas, is located or approved to be located.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
102GSDA	Major Industry (Gladstone State Development Area)	0.17271	\$ 3,353	No Cap	Major Industry

All rateable land used, or being developed for use, for the purposes of storage or handling facilities for the commodities or containers shipped through the Port of Gladstone, other than land included in Category 102PORT.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
114	Commodity/Container Storage/Handling Facilities – Port of Gladstone (Other)	0.13112	\$ 1,676	No Cap	Major Industry

All rateable land used, or being developed for use, for the purposes of storage or handling facilities for commodities or containers shipped through the Port of Gladstone, which is Strategic Port Land and is occupied by a port authority, the State, or a government entity, other than land included in Category 114.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
102PORT	Commodity/Container Storage/Handling Facilities – Port of Gladstone (Port/State/Govt)	0.14782	\$ 3,353	No Cap	Major Industry

All rateable land used for the purposes of a bulk storage facility with a capacity greater than 1,000,000 litres of any combustible liquid or flammable liquid.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
101FUEL	Bulk Storage Facility >1,000,000L Combustible/Flammable Liquid	0.17614	\$ 3,353	No Cap	Major Industry

All rateable land used for the purposes of a built oil recycling facility.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
101OIL	Built Oil Recycling Facility	0.07669	\$ 100,577	No Cap	Major Industry

All rateable land used for an operational liquefied natural gas processing facility.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
102LNG1	Operational LNG Processing Facility	0.87889	\$ 5,364,112	No Cap	Major Industry

All rateable land:

- a) used for the extraction of minerals, resources, or other substances; or
- b) used, in connection or association with the extraction of minerals, resources or substances; or
- c) which is a mining lease issued under the *Mineral Resources Act 1989*.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
110EXT	Extractive Industry, Mining Lease	0.02440	\$ 1,676	15%	Major Industry

All rateable land used, in whole or in part, as a hydrogen production facility, with megawatt (MW) production as defined within categories set below.

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1HYD1	Hydrogen Production Facility 500<1000MW	0.36935	\$ 625,000	No Cap	Major Industry
1HYD2	Hydrogen Production Facility 1000<1500MW	0.36935	\$ 1,250,000	No Cap	Major Industry
1HYD3	Hydrogen Production Facility 1500<2000MW	0.36935	\$ 1,875,000	No Cap	Major Industry
1HYD4	Hydrogen Production Facility >=2000MW	0.36935	\$ 2,500,000	No Cap	Major Industry

All rateable land used, in whole or part for;

- a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or
- b) for any purpose ancillary to or associated with (a).

Category	Criteria Summary	Rate in the Dollar	Minimum General Rate	Rate Cap	Grouping
1RENEW1	Renewable Energy <10MW	0.03693	\$ 5,000	No Cap	Major Industry
1RENEW2	Renewable Energy 10<25MW	0.03693	\$ 10,000	No Cap	Major Industry
1RENEW3	Renewable Energy 25<50MW	0.03693	\$ 25,000	No Cap	Major Industry
1RENEW4	Renewable Energy 50<100MW	0.03693	\$ 50,000	No Cap	Major Industry
1RENEW5	Renewable Energy 100<150MW	0.03693	\$ 100,000	No Cap	Major Industry
1RENEW6	Renewable Energy 150<200MW	0.03693	\$ 150,000	No Cap	Major Industry
1RENEW7	Renewable Energy 200<300MW	0.09234	\$ 200,000	No Cap	Major Industry
1RENEW8	Renewable Energy 300<400MW	0.09234	\$ 300,000	No Cap	Major Industry
1RENEW9	Renewable Energy 400<500MW	0.09234	\$ 400,000	No Cap	Major Industry
1RENEW10	Renewable Energy 500<600MW	0.18467	\$ 500,000	No Cap	Major Industry
1RENEW11	Renewable Energy 600<700MW	0.18467	\$ 600,000	No Cap	Major Industry
1RENEW12	Renewable Energy 700<800MW	0.18467	\$ 700,000	No Cap	Major Industry
1RENEW13	Renewable Energy 800<900MW	0.18467	\$ 800,000	No Cap	Major Industry
1RENEW14	Renewable Energy 900<1000MW	0.18467	\$ 900,000	No Cap	Major Industry
1RENEW15	Renewable Energy 1000<1100MW	0.18467	\$ 1,000,000	No Cap	Major Industry
1RENEW16	Renewable Energy 1100<1200MW	0.18467	\$ 1,100,000	No Cap	Major Industry
1RENEW17	Renewable Energy 1200<1300MW	0.18467	\$ 1,200,000	No Cap	Major Industry
1RENEW18	Renewable Energy 1300<1400MW	0.18467	\$ 1,300,000	No Cap	Major Industry
1RENEW19	Renewable Energy 1400<1500MW	0.18467	\$ 1,400,000	No Cap	Major Industry
1RENEW20	Renewable Energy >=1500MW	0.18467	\$ 1,500,000	No Cap	Major Industry

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

S/1.8. WASTE CHARGES**Responsible Officer:** General Manager Finance Governance and Risk**Prepared By:** General Manager Finance Governance and Risk**Council Meeting Date:** 16 July 2024**File Ref:** FM6.1**Purpose:**

This report seeks the adoption of waste charges for 2024/2025.

Officer's Recommendation:

That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the following utility charges be made and levied for the 2024/2025 financial year:

1. Domestic Mobile Waste Container (Bin) Service:

Domestic Mobile Waste Container (Bin) Service:	Annual Charge
<u>Standard</u> First Domestic Collection *	
General Waste 240l / Recyclable 240l	\$426.00
<u>Optional</u> First Domestic Collection	
General Waste 240l / Recyclable 340l	\$462.00
General Waste 140l / Recyclable 140l	\$401.00
General Waste 140l / Recyclable 240l	\$401.00
General Waste 140l / Recyclable 340l	\$426.00
<u>Additional</u> and in conjunction First Domestic Collection	
General Waste 140l	\$312.00
General Waste 240l	\$312.00
Recyclable 140l	\$164.00
Recyclable 240l	\$164.00
Recyclable 340l	\$258.00

****An annual charge for the first domestic collection will be levied for each domestic premises in the defined cleansing service area.***

2. Commercial Mobile Waste Container (Bin) Service:

Commercial Mobile Waste Container (Bin) Service:	Annual Charge
<u>Standard</u> First Commercial Collection *	
General Waste 240l / Recyclable 240l	\$696.00
<u>Optional</u> First Commercial Collection	
General Waste 240l / Recyclable 340l	\$783.00
<u>Additional</u> and in conjunction First Commercial Collection	
General Waste 240l	\$534.00
Recyclable 240l	\$265.00
Recyclable 340l	\$387.00

*** An annual charge for the first commercial collection will be levied for each commercial premises in the defined cleansing service area.**

3. Bulk Refuse:

In cases where an owner of a commercial premises or an owner of any multi residential (over six (6) units) premises, has entered into a contract with a Waste Service Provider for a Bulk Bin service for the whole of the period from 1 July 2024 to the next succeeding June 30, which has sufficient capacity to contain all refuse likely to be generated in or on such premises then the charges specified in 2 shall be waived.

4. Waste Service Contribution for Facing Island and Curtis Island (Waste Transfer Service):

An annual charge of \$426.00 for each premises situated on Facing Island or Curtis Island, for the purpose of providing the Facing Island (including Gatcombe Head) or Curtis Island Waste Transfer Service.

5. Waste Management Facility Charge:

An annual charge of \$70.00 per each rate assessment will be levied equally on all rateable land within the region for the purpose of funding the residual cost of waste facilities and services not met from the waste cleansing charge, waste service contribution charge, and other fees and charges collected on a user pays basis.

6. New / Additional Service:

The commencement date for application of charges with respect to new and / or additional services will be the earliest of either the plumbing approval or delivery of refuse bins.

S/1.9. WATER CHARGES**Responsible Officer:** General Manager Finance Governance and Risk**Prepared By:** General Manager Finance Governance and Risk**Council Meeting Date:** 16 July 2024**File Ref:** FM6.1**Purpose:**

This report seeks the adoption of water charges for 2024/2025.

Officer's Recommendation:

That in accordance with section 94 of the *Local Government Act 2009* and Chapter 4, Part 7 of the *Local Government Regulation 2012*, Council make and levy the following utility charges for the 2024/2025 financial year:

1. The Lake Awoonga Treated Water Scheme, Miriam Vale Water Supply Scheme, Bororen Water Supply Scheme, and Agnes Water / Seventeen Seventy Water Scheme:

- a. Water Availability (Fixed Cost Component):

Water Service Size	Lake Awoonga Treated Water Scheme	Miriam Vale Treated Water Schemes	Bororen Treated Water Schemes	Agnes Water / Seventeen Seventy Treated Water Scheme
Vacant/Unconnected	\$ 665	\$ 725	\$ 725	\$ 725
20mm Constant Water Flow (trickle feed)	\$ 665			
20mm (residential)	\$ 665	\$ 725	\$ 725	\$ 725
20mm (additional)	\$ 665	\$ 725	\$ 725	\$ 725
20mm (sub-meter)	\$ 499	\$ 544	\$ 544	\$ 544
25mm (residential)	\$ 665	\$ 725	\$ 725	\$ 725
25mm (sub-meter / additional residential)	\$ 665	\$ 725	\$ 725	\$ 725
25mm (non-residential)	\$ 1,037	\$ 1,131	\$ 1,131	\$ 1,131
25mm (sub-meter / additional, non-residential)	\$ 1,037	\$ 1,131	\$ 1,131	\$ 1,131
25mm Major Industrial	\$ 1,333			
32mm	\$ 1,702	\$ 1,856	\$ 1,856	\$ 1,856
32mm (sub-meter / additional)	\$ 1,702	\$ 1,856	\$ 1,856	\$ 1,856
32mm Major Industrial	\$ 2,183			
40mm	\$ 2,660	\$ 2,900	\$ 2,900	\$ 2,900
40mm (sub-meter / additional)	\$ 2,660	\$ 2,900	\$ 2,900	\$ 2,900
40mm Major Industrial	\$ 3,412			
50mm	\$ 4,156	\$ 4,531	\$ 4,531	\$ 4,531
50mm (sub-meter / additional)	\$ 4,156	\$ 4,531	\$ 4,531	\$ 4,531
50mm Major Industrial	\$ 5,331			
80mm	\$ 10,640	\$ 11,600	\$ 11,600	\$ 11,600
80mm (sub-meter / additional)	\$ 10,640	\$ 11,600	\$ 11,600	\$ 11,600
80mm Major Industrial	\$ 13,646			

100mm	\$ 16,625	\$ 18,125	\$ 18,125	\$ 18,125
100mm (sub-meter / additional)	\$ 16,625	\$ 18,125	\$ 18,125	\$ 18,125
100mm Major Industrial	\$ 21,322			
150mm	\$ 37,406	\$ 40,781	\$ 40,781	\$ 40,781
150mm (sub-meter / additional)	\$ 37,406	\$ 40,781	\$ 40,781	\$ 40,781
150mm (Rail Corridor Land)	\$ 75,345	\$ 82,143	\$ 82,143	\$ 82,143
150mm Major Industrial	\$ 47,976			
200mm	\$ 66,500	\$ 72,500	\$ 72,500	\$ 72,500
200mm Major Industrial	\$ 85,290			
250mm	\$ 103,906	\$ 113,281	\$ 113,281	\$ 113,281
250mm Major Industrial	\$ 133,266			
300mm	\$ 149,625	\$ 163,125	\$ 163,125	\$ 163,125
300mm Major Industrial	\$ 191,902			
375mm	\$ 233,789			
375mm Major Industrial	\$ 299,848			

a. Consumption Charge per Kilotitre by Supply Type and Water Scheme:

Scheme	\$ per Kilotitre
Lake Awoonga Treated Water Scheme for Non-Major Industrial Users	2.79
Lake Awoonga Treated Water Scheme – Major Industrial Users	3.02
Miriam Vale and Bororen Treated Water Schemes	4.53
Agnes Water / Seventeen Seventy Treated Water Scheme	4.62

- i. In determining water consumption charges, based on the above unit rates, Council will apply section 102 of the *Local Government Regulation 2012* to calculate water consumption charges against land or premises for which consumption charges were made and levied, so that:
- regardless of whether the meter reading for the second half of the 2023/2024 financial year occurs before the end of that financial year or after the beginning of the 2024/2025 financial year, the consumption charge for that half year is calculated in accordance with the relevant basis of charge in Council's rating resolution for the 2023/2024 financial year; and
 - regardless of whether the meter reading for the second half of the 2024/2025 financial year occurs before the end of that financial year or after the beginning of the 2025/2026 financial year, the consumption charge for that half year is calculated in accordance with the relevant basis of consumption charge for the 2024/2025 financial year.
- ii. Council will apply section 102(2) 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 half year) 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.
- iii. The commencing water meter reading for a consumption charge cycle is the reading last recorded in a biannual charge cycle, or, in the case of a new meter connection, the reading recorded on the day of connection.
2. The Recycled Water Scheme servicing Queensland Alumina Limited on Lot 4 SP 203074:
- a. Water Availability (Fixed Cost Component) \$ 458,808.00;
 - b. Consumption Charge \$0.26737 per kilolitre.

S/1.10. SEWERAGE AND WASTEWATER CHARGES**Responsible Officer:** General Manager Finance Governance and Risk**Prepared By:** General Manager Finance Governance and Risk**Council Meeting Date:** 16 July 2024**File Ref:** FM6.1**Purpose:**

This report seeks the adoption of sewerage charges for 2024/2025.

Officer's Recommendation:

That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the following utility charges be made and levied for the 2024/2025 financial year:

1. Sewerage Unit Classifications:

Sewerage charges in the urban areas of Gladstone, Boyne Island, Tannum Sands, Calliope, Agnes Water, and Seventeen Seventy are levied on a "per unit" basis with the number of units allocated to particular land uses, dependent on expected demand in accordance with Council's P-2024-05 Revenue Statement.

2. Sewerage Utility Charge:

Sewerage Service	Gladstone Scheme	Boyne Island, Tannum Sands and Calliope Scheme	Agnes Water / Seventeen Seventy Scheme
Vacant service	\$ 661.00	\$ 678.00	\$ 791.00
First Connection (residential)	\$ 943.00	\$ 968.00	\$ 1,130.00
First Connection (non-residential)	\$ 943.00	\$ 968.00	\$ 1,130.00
Per Additional Service (non-residential)	\$ 661.00	\$ 678.00	\$ 791.00
First Connection (Major Industrial)	\$ 1,014.00	\$ 1,041.00	\$ 1,215.00
Per Additional Service (Major Industrial)	\$ 1,014.00	\$ 1,041.00	\$ 1,215.00

3. The sewerage charge levied in respect of the Boyne Aluminium Smelter, located on Lot 4 SP 144771, be \$162,396.00 being the equivalent of 156 first connection (major industrial) which has been assessed on actual usage.

4. The sewerage charge levied in respect of the NRG Power Station, located at Lot 1 CP 818823, be \$9,126.00 being 20 units at a rate per unit of \$ 456.30.

5. Yarwun Industrial Area:

The following charges be imposed in respect of the Yarwun Industrial Area:

Sewerage Charge:

a.	Lot 138 CTN 2123, 30 Reid Road, Yarwun	\$291,993.00
b.	Lot 1 SP 200852, 41 Guerassimoff Road, Yarwun	\$ 78,519.00
c.	Lot 8 SP 218634, 975 Hanson Road, Yarwun	\$ 1,582,653.00
d.	Lot 12 SP 239343, 53 Reid Road, Yarwun	\$ 78,519.00
e.	Lot 3 SP 239337 - 39 Guerassimoff Road, Yarwun	\$ 78,519.00

Trade Waste Charge:

a.	Lot 138 CTN 2123, 30 Reid Road, Yarwun	\$ 308,210.00
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4. Curtis Island Sewerage Scheme:

The following volumetric (consumption) charges be imposed in respect of the Curtis Island Wastewater Scheme, in accordance with the principles identified in the respective Service and Special Charge Agreements:

a.	Australia Pacific LNG – Lot 3 SP 228454, Lease A SP 252872 in Lot 3 SP 228454, Lease B SP 252872 in Lot 3 SP 228454, Lot 5 SP 283963	133.174 cents per kilolitre of wastewater discharged from the LNG facility.
b.	Queensland Curtis LNG - Lot 2 SP 228454, TL 234259 : Pt (zz) Lot 2 SP 228185, Lease A SP252874 & Lease B SP252874	133.174 cents per kilolitre of wastewater discharged from the LNG facility.
c.	GLNG - Lot 1 SP 235007, Lease A SP 271500	133.174 cents per kilolitre of wastewater discharged from the LNG facility.

S/1.11. SPECIAL CHARGES

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report seeks the adoption of special charges for 2024/2025.

Officer's Recommendation:

That:

1. In accordance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, and pursuant to a service and special charge agreement made between Council and each of the following parties:

- Australia Pacific LNG (Shared Facilities) Pty Limited (*APLNG*), dated 16 October 2012, which is required to be assigned and novated to any successors in title;
- QCLNG Land Pty Ltd (*QCLNG*), dated 3 December 2012, which is required to be assigned and novated to any successors in title, and
- GLNG Operations Pty Ltd (*GLNG*), dated 1 December 2014, which is required to be assigned and novated to any successors in title,

Council levy a special charge upon the following rateable land parcels at Curtis Island:

- a. Lot 3 SP 228454, Lot 5 SP 283963, Lease A SP 252872, and Lease B SP 252872 (*APLNG* Land);
 - b. Lot 2 SP 228454, TL 234259: Pt (zz) Lot 2 SP 228185, Lease A SP 252874, and Lease B SP 252874 (*QCLNG* Land); and
 - c. Lot 1 SP 235007 and Lease A SP 271500 (*GLNG* Land).
2. In accordance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council levy the Curtis Island Wastewater Infrastructure Special Charges for 2024/2025 as:

a. APLNG land	-	\$2,213,541.34 per annum;
b. QCLNG land	-	\$5,334,174.78 per annum;
c. GLNG land	-	\$1,124,358.78 per annum.
 3. The purpose of the special charge is to reimburse Council the cost it incurs in operating its Curtis Island wastewater collection and reticulation infrastructure (the Wastewater Infrastructure) to provide a wastewater disposal and processing service (the Wastewater Service) for the special benefit of those land parcels, each of which is used for operations that especially contribute to the need for the service activity. Council created the collection and reticulation infrastructure pursuant to common use infrastructure agreement, dated 24 August 2011 with Gladstone Area Water Board and APLNG.

4. The LNG Facilities land to be levied with the special charge especially benefits from the Wastewater Service because:
 - a. operations upon each LNG Facility consume significant volumes of water and produce significant volumes of wastewater;
 - b. it was necessary for Council to construct and commission the Wastewater Infrastructure (pursuant to the common use infrastructure agreement) to enable APLNG, QCLNG and GLNG to construct and operate the LNG Facilities; and
 - c. the LNG Facilities cannot operate without the Wastewater Service.
5. The Overall Plan for the service to which the special charge applies, is as follows:
 - a. Council will operate the Wastewater Infrastructure to service the liquefied natural gas (LNG) production, storage, and distribution facilities (the LNG Facilities) that APLNG, QCLNG, and GLNG operate upon the land parcels.
 - b. Council will recoup, pursuant to the service and special charge agreements, its operating and capital costs associated with operating the Wastewater Infrastructure.
 - c. The estimated cost of operating the Wastewater Infrastructure over a 25-year period and recovering capital costs in accordance with the service and special charge agreements is \$129.887 million in current terms.
 - d. The estimated time for implementing the overall plan is 25 years, expiring on 30 June 2039.
6. The Annual Implementation Plan for the 2024/2025 financial year is that Council will operate the Wastewater Infrastructure to service the LNG Facilities, and will apply the special charge revenue, which it estimates at \$8,672,074.90, against the operating cost it incurs.
7. In accordance with section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, and pursuant to a Special Charge Agreement between Council and the Gladstone City Plaza Body Corporate dated 19 January 2017, which is required to be assigned and novated to any successors in title, Council will levy a special charge upon Lot 0 BUP60138 (the Gladstone City Plaza Forecourt Land).
8. The Gladstone City Plaza Forecourt Land to be levied with the special charge specifically benefits from the forecourt redevelopment as the owner and tenants of the Gladstone City Plaza use the improvements constructed on the land to attract business to the precinct.
9. The Special Charge will be levied over a 10-year period commencing in the 2021/2022 financial year following the completion of the redevelopment works.
10. The Overall Plan for the facility to which the special charge applies, is as follows:
 - a. Gladstone Regional Council led a redevelopment of the Gladstone City Plaza Forecourt, which has now been completed;
 - b. the purpose of the special charge is to reimburse Council the costs incurred in undertaking the redevelopment of the Gladstone City Plaza Forecourt within the Gladstone City Plaza Forecourt Land; and
 - c. the costs of carrying out the Overall Plan are estimated to be \$1,959,758.11 (which includes principal and interest) over a ten year period;
11. The Annual Implementation Plan for the 2024/2025 financial year is that, as the redevelopment works are now completed to the satisfaction of both parties, the Gladstone City Plaza Body Corporate will make an annual payment in 2024/2025 of \$200,451.23.

S/1.12. RATES AND CHARGES CONCESSIONS AND EXEMPTIONS

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: CM28.2

Purpose:

This report seeks the adoption of a revised Rates and Charges Concessions and Exemptions Policy, applying to the 2024/2025 financial year.

Officer's Recommendation:

That Council:

1. Repeal P-2023-07 Rates and Charges Concessions and Exemptions Policy;
2. Adopt P-2024-07 Rates and Charges Concessions and Exemptions Policy provided as Attachment 1;
3. In accordance with the adopted P-2024-07 Rates and Charges Concessions and Exemptions Policy, and in accordance with:
 - a. sections 119, 120, 121, 122 and 123 of the *Local Government Regulation 2012*, Council grant a concession of the differential general rate of 50% up to a maximum of \$320 per annum to all ratepayers who are pensioners and eligible for the Queensland Government Pensioner Rate Subsidy Scheme; and
 - b. section 93(3)(i) of the *Local Government Act 2009* and section 73(b) of the *Local Government Regulation 2012*, Council provide an exemption from general rates (including differential general rates) where Council considers land is used for a charitable, recreational, or sporting purpose; and
 - c. section 93(3)(h)(i) & (ii) of the *Local Government Act 2009*, Council provide an exemption from general rates (including differential general rates) where land is primarily used for showgrounds or horseracing; and
 - d. section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grant a concession from general rates (including differential general rates) where Council considers land is owned by an entity whose objects do not include making a profit; and
 - e. sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession to landowners who are experiencing financial hardship and are unable to pay rates and charges levied upon a property; and

- f. sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession for residential properties that have had a concealed water leak of 50% of the difference between the levied water consumption and the estimated average daily water consumption where the difference is greater than 40% of the average daily water consumption, up to a maximum of 600 kilolitres per billing period, on the basis that the payment of water consumption charges will result in financial hardship to the landowner; and
- g. sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession for water availability, water consumption, and sewerage charges to local sporting bodies and other not-for-profit community organisations, who fit within the criteria requirements of section 120(1)(b) of the *Local Government Regulation 2012*; and
- h. sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council grant a concession to individuals that use home haemodialysis devices, on the basis that the payment of high water consumption charges associated with operating home haemodialysis will result in financial hardship to the landowner.

Summary:

This report provides the opportunity for Council to consider its package of rates and charges concessions and exemptions of rates and charges levied for the 2024/2025 financial year.

Background:

The below summarises the respective legislative provisions that allow Council to offer exemptions and concessions.

Pensioner Concession

Pursuant to section 120(1)(a) of the *Local Government Regulation 2012*, a local government may grant a concession if it is satisfied that "*the land is owned or occupied by a pensioner*". The State Government, and generally most local governments, grant a pensioner concession on rates to assist this sector of the community with meeting the costs of living in their own home. Council has offered a pensioner concession since amalgamation in 2008, with the former Councils also offering their own schemes prior to amalgamation. Currently, Council has 3,738 rate assessments that are accessing the pensioner concession.

Exemptions and Concessions from General and Differential Rates

Section 93 of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* provides for certain types of properties which are used for the 'general public good' to be exempt from general and differential rates i.e. public hospitals, education, religious purposes. Under the Act, Council may also exercise its discretion, by resolution, to make further exemptions where Council considers that land is used for charitable, recreational, sporting purposes, showgrounds, or horseracing. Further, section 120(1)(b) of the Regulation provides Council with the power to grant a concession for rates where it is satisfied that the land is owned by an entity whose objects do not include making a profit.

Rating Financial Hardship Concession

Under section 120(1)(c) of the *Local Government Regulation 2012*, a local government may grant a concession if it is satisfied that *“the payment of rates and charges will cause hardship to the landowner”*. The primary focus for a rating financial hardship concession is to facilitate realistic payment arrangements for property owners that are not able to meet the required payment by instalments and/or the reimbursement of interest and other costs associated with overdue rates and charges.

Concealed Water Leak Concession

Under section 120(1)(c) of the *Local Government Regulation 2012*, a local government may grant a concession if it is satisfied that *“the payment of rates and charges will cause hardship to the landowner”*. A concealed water leak where a residential landowner incurs an increase of 40% or more in water consumption charges could cause financial hardship to the landowner and accordingly, Council may grant a concession.

Water Allocations and Sewerage Connection Concession

Under section 120(1)(b) of the *Local Government Regulation 2012*, a local government may grant a concession if it is satisfied that the land is owned by an entity whose objects do not include making a profit or an entity that provides assistance or encouragement for arts and culture development. This section of the proposed policy recognises and assists with the operational costs incurred by not-for-profit sporting clubs and other not-for-profit organisations whilst also encouraging the development and maintenance of publicly accessible sporting fields and recreational facilities.

Water Concession for Home Haemodialysis

Under section 120(1)(c) of the *Local Government Regulation 2012*, a local government may grant a concession if it is satisfied that *“the payment of rates and charges will cause hardship to the landowner”*. Home haemodialysis considerably increases the need and cost of water to perform the dialysis sessions from home. Where patients elect to have treatment at home, sessions are generally required, at a minimum, three (3) times per week with each session lasting in the vicinity of four (4) to five (5) hours or overnight. The associated water costs can create a considerable burden on individuals who would normally receive this treatment in a hospital and often they have limited capacity to work and pay the ongoing costs associated with their treatment.

Consideration:

It is the officer’s recommendation that the types and values of the concessions and exemptions be consistent with that of the 2023/2024 financial year.

Minor changes are proposed to the policy including:

- reordering of section 2 (Scope) to align the order of the eligible individuals and organisations with the policy content order (section 6);
- wording amendments from ‘principal place of residence’ to ‘owner occupied’ to align with the wording used in Council’s Revenue Statement;
- increase to the maximum concession to be granted for a pensioner concession from \$310 to \$320;
- for concealed leaks, removal of exceptions under which an additional application will be considered within the two (2) year period currently specified;

- for concealed leaks, increase from six (6) to 12 months in relation to no concession being given in the event excavation or building works have occurred in the period prior to align with the typical works defect periods; and
- minor wording amendments to improve readability and provide clarity of intent.

Stakeholder Engagement:

Councillors were engaged in some discussions on concessions and exemptions earlier this year as part of broader discussions on rating and revenue matters in preparation for the budget process. Feedback was also sought from the General Manager Finance Governance and Risk and subject matter experts in the Revenue Services Team.

Legal and Regulatory Implications:

Chapter 4, Part 1 of the *Local Government Act 2009* and Chapter 4, Part 10 of the *Local Government Regulation 2012*, allow a local government to provide exemptions and concessions from rates and charges for properties that meet the requirements of the legislation as set out in the recommendation and background sections of this report.

Financial and Resource Implications:

Council's rates concessions and exemptions package is estimated to cost approximately \$1.91M in the 2024/2025 financial year. More detailed information is shown below (noting the 2022/2023 figures have been provided for the period 1 July 2022 to 6 June 2023):

Pensioner Concession

Financial Year	Value of Concessions Granted
2023/2024	\$1,054,311
2022/2023	\$983,875
2021/2022	\$949,968

Concealed Water Leak Concession

It is difficult to predict the financial impact of concealed water leaks, however, the table below provides historical expenditure.

Financial Year	Value of Concessions Granted
2023/2024	\$59,843.86 (including out of policy \$1,271.28)
2022/2023	\$42,649 (including out of policy \$0)
2021/2022	\$64,442 (including out of policy \$17,117)

Water Allocations and Sewerage Connection Concession

Financial Year	Number of Assessments	Value of Concessions Granted
2023/2024	62	\$720,654
2022/2023	62	\$648,459
2021/2022	60	\$651,885

Exemptions and Concessions from General and Differential Rates

Most properties which would be eligible under the policy do not have a valuation and accordingly it is not possible to accurately determine the value of these exemptions and concessions.

Rating Financial Hardship Concession

A concession by way of an alternative payment plan will create delays in the receipt of funds, however it is not expected to have a significant impact on cash flow given expenditure is spread across the financial year. Likewise, a significant impact is not expected on Council's interest earnings.

Water Concession for Home Haemodialysis

The maximum support available per annum per household is as follows:

Water Supply Scheme	Rate per kilolitre 2024/2025 rate	Total maximum concession (150kls) per annum
Lake Awoonga Scheme	2.79	\$418.50
Miriam Vale & Bororen Scheme	4.53	\$679.50
Agnes Water Scheme	4.62	\$693.00

In 2023/2024, no concessions were granted. In 2022/2023, one (1) concession was granted totalling \$355.50.

Attachments:

1. Proposed P-2024-07 Rates and Charges Concessions and Exemptions Policy;
2. Existing P-2023-07 Rates and Charges Concessions and Exemptions Policy.

S/1.13. FEES AND CHARGES FOR THE 2024/2025 FINANCIAL YEAR

Responsible Officer: General Manager Finance Governance and Risk

Prepared By: General Manager Finance Governance and Risk

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report seeks the adoption of fees and charges for the 2024/2025 financial year.

Officer's Recommendation:

That Council adopt the 2024/2025 Schedule of Fees and Charges provided as Attachment 1, to be effective from 1 July 2024.

Summary:

This report provides the opportunity for Council to consider amendments and increases to its Schedule of Fees and Charges for the 2024/2025 financial year.

Background:

The fees and charges have been reviewed and collated as part of the budget development process for the 2024/2025 financial year.

Fees and charges have been determined in line with the principles within Council's Revenue Policy (P-2022-05), and dependent on the type of goods or services provided, are a mixture of both:

- commercial and cost recovery fees; and
- subsidised fees that are reflective of the inherent community service value of the goods and services provided so that charging a cost reflective fee would discourage such use or service.

Communication and Consultation (Internal/External):

All Council Teams and Councillor's have been consulted in the development of the fees and charges for the 2024/2025 financial year.

Financial and Resource Implications:

Levying fees and charges in line with Council's Revenue Policy will enable Council to maintain financial viability and ensure that there is an appropriate recognition of the cost provision of Council services, and recovery through relevant fees and charges where appropriate.

Attachments:

1. Fees and Charges 2024/25 All of Council Register.

S/1.14. OPERATIONAL PLAN AND BUDGET ADOPTION 2024/25

Responsible Officer: General Manager Finance Governance and Risk and
General Manager People and Strategy

Prepared By: General Manager People and Strategy

Council Meeting Date: 16 July 2024

File Ref: FM6.1

Purpose:

This report recommends the adoption of Gladstone Regional Council's 2024/25 Operational Plan and Budget.

Officer's Recommendation:

That Council adopt Gladstone Regional Council's 2024/25 Operational Plan and Budget, provided as Attachment 1.

Summary:

The 2024/25 Operational Plan and Budget is presented for adoption. This plan consists of a \$349 million commitment to enable continued delivery of core services and investment in eight key initiatives that progress our corporate goals. It also helps Council to meet the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*, supporting Council to manage operational risks and progress our five year Corporate Plan.

Background:

Council develops five annual Operational Plans and Budgets for the duration of the Corporate Plan 2021-26 adopted on 18 May 2021.

This is the fourth Operational Plan and Budget developed to support Council's Corporate Plan 2021-26. The Operational Plan and Budget identifies initiatives and provides budget that enables incremental delivery towards our goals, outcomes and objectives contained in the Corporate Plan 2021-26.

The Operational Plan is prepared alongside the annual Budget to ensure both core services and new initiatives are appropriately funded.

Council's focus for 2024/25 is 'Proudly playing our part' which is an evolution of the 'Proudly GRC' theme Council have had for the last two years. It extends our focus to highlight the role Council play in actively contributing to the success and betterment of the region.

Consideration:

The attached Operational Plan and Budget provides for the delivery of services in 2024/25 and identifies:

- What priority initiatives will be delivered;
- How these initiatives link with the Corporate Plan 2021-26;
- How the progress of each of the initiatives is to be measured, with respect to the delivery of that service, in line with the objectives of the Corporate Plan.

The 2024/25 Operational Plan and Budget contains eight initiatives and 48 core services that enable Council to progress the goals in the Corporate Plan and meet the needs of the community.

The 2024/25 Budget totals \$349 million to deliver these initiatives and core services for the community, of which approximately \$3.5 million is allocated to deliver the initiatives - see Table 1.

Table 1: 2024/25 Operational Plan Initiatives

2024/25 Operational Plan Initiatives			
Corporate Goal	Initiative	Budget	Sponsor
Connecting Communities	Making community facilities more accessible and inclusive	\$200,000	General Manager Finance Governance and Risk
	Finalising the Planning Scheme review	\$200,000	General Manager Customer Experience
	Strengthening community involvement in our decision making	\$37,400	General Manager Finance Governance and Risk
Delivering Value	Optimising maintenance delivery	\$2,137,002	General Manager People and Strategy
Resilient Economy	<i>No proposed initiatives while we continue to outwork the Economic Transition Roadmap.</i>		
Our People	Embedding a constructive culture	Internal Resources Only	General Manager Community and Lifestyle
	Making it easier for our people to stay safe	\$107,765	General Manager Operations
	Making employee facilities safer and more contemporary	\$640,000	General Manager Finance Governance and Risk
Accountable Council	Towards target zero	\$189,900 fully funded by the Australian Government Reef Trust	General Manager Assets and Environment

Communication and Consultation (Internal/External):

The 2024/25 Operational Plan and Budget was prepared in consultation with employees, the Executive Leadership Team, and Elected Members. Following adoption, a communications campaign will be launched for the community and our people, with the 2024/25 Operational Plan and Budget viewable on Council's website.

Legal Environmental and Policy Implications:

In accordance with sections 169 -170 of the *Local Government Regulation 2012*, the formulation of the Budget for the 2024/25 financial year has incorporated the:

- (a) Statement of financial position;
- (b) Statements of cash flow;
- (c) Statements of income and expenditure;
- (d) Statements of changes in equity;
- (e) Long-term financial forecast ;
- (f) Revenue Statement;
- (g) Revenue Policy (adopted by Council resolution on 18 June 2024 (GM/24/5240));
- (h) Relevant measures of financial sustainability;
- (i) Total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

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

The Operational Plan is required to be prepared under section 174(1) of the *Local Government Regulation 2012* and must be consistent with the annual budget, showing how Council will progress the implementation of the five year Corporate Plan and state how Council will manage its operational risks.

Section 174(5) of the *Local Government Regulation 2012* requires Council to discharge its responsibilities in a way that is consistent with its annual Operational Plan.

Financial and Resource Implications:

In accordance with section 169(8)(b) of the *Local Government Regulation 2012* the budget must be consistent with its annual Operational Plan. The proposed operational plan and budget meet this requirement.

Attachments:

1. 2024/25 Operational Plan and Budget