



SPECIAL MEETING

Meeting:	General Meeting
Date:	Tuesday 28 July 2026
Location:	Council Chambers, Georgetown
Councillors:	Cr. Hughes Cr. Royes Cr. Tincknell Cr. Ryan Cr. Carroll

Agenda Attached

Louise Knol
CHIEF EXECUTIVE OFFICER

Local Government Act 2009

Section 4(2) of the *Local Government Act 2009* state that the local government principles are:

- (a) transparent and effective processes, and decision-making in the public interest; and
- (b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- (c) democratic representation, social inclusion and meaningful community engagement; and
- (d) good governance of, and by, local government; and
- (e) ethical and legal behaviour of councillors, local government employees and councillor advisors.

Local Government Regulation 2012

Section 254J Closed meetings:

- (1) A local government may resolve that all or part of a meeting of the local government be closed to the public.
- (2) A committee of a local government may resolve that all or part of a meeting of the committee be closed to the public.
- (3) However, a local government or a committee of a local government may make a resolution about a local government meeting under subsection (1) or (2) only if its Councillors or members consider it necessary to close the meeting to discuss one or more of the following matters –
 - (a) the appointment, dismissal or discipline of a chief executive officer;
 - (b) industrial matters affecting employees;
 - (c) the local government's budget;
 - (d) rating concessions;
 - (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
 - (f) matters that may directly affect the health and safety of an individual or group of individuals;
 - (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
 - (h) negotiations relating to the taking of land by the local government under the *Acquisition of Land Act 1967*;
 - (i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State;
 - (j) an investigation report given to the local government under chapter 5A, part 3, division 5 of the Act.
- (4) However, a local government or a committee of a local government must not resolve that a part of a local government meeting at which a decision mentioned in section 150ER(2), 150ES(3) or 150EU(2) of the Act will be considered, discussed, voted on or made to be closed.
- (5) A resolution that a local government meeting be closed must –
 - (a) state the matter mentioned in subsection (3) that is to be discussed; and
 - (b) include an overview of what is to be discussed while the meeting is closed.
- (6) A local government or a committee of a local government must not make a resolution (other than a procedural resolution) in a local government meeting, or a part of a local government meeting, that is closed.

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Item No: 10.1
Subject: 2026-2027 Operational Plan
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

Pursuant to section 174 of the *Local Government Regulation 2012*, Council must prepare and adopt an Operational Plan for each financial year and report on the progress quarterly.

RECOMMENDATION

That Council adopt the 2026/2027 Operational Plan pursuant to and in accordance with Section 174 of the *Local Government Regulation 2012*.

BACKGROUND

Pursuant to section 175 (1) of the *Local Government Regulation 2012*, Council's Annual Operational Plan must:

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

In accordance with the *Local Government Regulation 2012*, Council's Budget 2026/2027 was developed in accordance with, and is directly aligned to, the Operational Plan 2026/2027.

At the commencement of the 2026/2027 financial year, Council did not have any commercial business units, however Council will reassess legislative criteria and decide as required.

The Chief Executive Officer will present a report to Council every three months on progress towards implementing the Annual Operational Plan.

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

There is no budget and or resource considerations required within this report. The 2025/2026 Operational Plan is directly linked to the budget which has been prepared to ensure that the resource utilization is affordable and effective.

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Nil

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

Quarterly reporting on the implementation of the 2026/2027 Operational Plan will enable Council and the community to monitor and review progress.

ATTACHMENTS

1. Final Operational Plan 2026-2027 [**10.1.1** - 13 pages]



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Welcome from Mayor

Welcome to Council's 2026/27 Operational Plan.

The Operational Plan is an important document within Council's Strategic Planning Framework. Its purpose is to identify the specific actions and outcome Council wishes to achieve in the immediate 12 months, as part of our journey to achieving our stated Mission and Goals in our Corporate Plan.

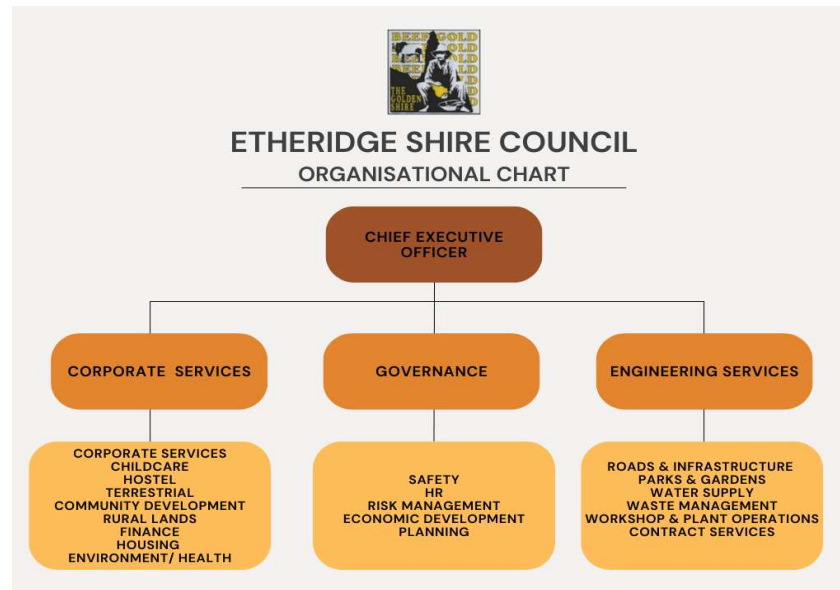
Council has developed its 2025/26 Operational Plan in conjunction with its Annual Budget. It has also been heavily influenced by other key strategic planning documents such as:-

- Council's Long Term Financial Plan;
- Asset Management Plans
- Regional Plans (Queensland State Government NQ Regional Plan), NWQROC biosecurity Plan, others

As the Operational Plan "operationalizes" Council's medium to long-term corporate strategy, it guides Council's Management and staff in their day to day functions. To ensure Council's workforce deliver Council's desired strategy, the Chief Executive Officer is charged with the responsibility of providing a quarterly update on the Operational Plan's implementation. Each quarterly report is displayed on Council's website, as a "Score-card" on our performance.

I would therefore encourage Shire ratepayers, residents & other stakeholders to take an interest in our journey toward reaching our longer-term strategic goals.

Cr Barry Hughes
Mayor



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Corporate Aim No. 1: A Sustainable Transport Network That Meets

Strategic Outcome 1.1 Shire Rural Roads are all Weather, Town Streets are Bitumen

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
1.1.1 An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's road assets	DES	Maintain a complete and up to date Road Register	1. Ongoing 2. Dec 2026	1. Road register maintained and up to date 2. Annual review complete
	DES	Develop a project list (road infrastructure eg.drainage) for Council prioritisation	Dec-26	Provide written report to Council priority listing of road infrastructure projects.
	DES	Review Roads AMP including associated policies & procedures	Mar-27	Workshop Roads AMP (including policies and procedures) with Council
	DES	Develop maintenance programs on Towns Streets, Rural Roads, bridges, floodways, drainage etc	Dec-26	Develop and present to Council maintenance program for town streets, rural roads, bridges, floodways, drainage etc.
1.1.2 Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program for roads, incorporating road train access and drainage	DES	Develop capital program on Towns Streets, Rural Roads , bridges, floodways, drainage and present options for budget consideration	Jun-27	Deliver CAPEX program
1.1.3 Lobby for adequate funding to enable the repair of the Shire road network affected by natural disaster	DES	Successfully obtain funding and delivery of DRFA works program	Ongoing	Provide monthly progress reports to Council on DRFA delivery
1.1.4 Work with regional groups and our communities to upgrade Local Roads of Regional Significance	DES	Advocate at regional meetings and meet with government representatives at RRTG and Technical Committee	Ongoing	Provide update and minutes to Council via DES Breifing Report

Strategic Outcome 1.2 Transport and Main Roads is Committed to Developing a

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
1.2.1 Maintain relationship with the Department of Transport and Main Roads to undertake road construction and maintenance (Road Train Routes)	DES	Implement TMR programs for RMPC, APPC & DRFA	Ongoing	Deliver all approved programs
	DES	Obtain asset data register for TMR Infrastructure	Oct-26	Provide data register of TMR infrastructure in Shire annually
	CEO/DES	Progress identified signage improvements	Dec-26	1. Work with TMR to investigate road status signage 2. Work with TMR to move Mt Surprise eastern entry speed limit sign to eastern side of Elizabeth Creek
1.2.2 Continue to lobby to raise the national profile of the Georgetown to Forsyth, Kennedy, Gulf and Gregory Development Roads and Bridges and for additional funding for high priority widening and sealing	DES/CEO	Identify and advocate for priority projects on TMR roads across the shire	Ongoing	Prioritise the top 10 projects for advocacy

Strategic Outcome 1.3 There are Multiple Public Transport Options

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
1.3.1 An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's airports and airfield assets	DES	Develop and implement maintenance program for airports in addition to identifying any compliance issues	Quarterly	1. CASA Compliance & improvements identified and costed 2. Seek funding to address improvement opportunities 3. Deliver annual maintenance program
	DES	Seek budget funding and complete capital program for airports	Ongoing	Deliver approved capital program
1.3.2 Advocate for improved airfield infrastructure and services	CEO/DES	Seek out all reasonable funding sources	Ongoing	Inform Council of funding sources available via DES Breifing Report
1.3.3 Advocate for improved rail and bus services	CEO/DES	Identify and advocate for priority infrastructure and services across the shire	Ongoing	Prioritise the top 10 projects for advocacy

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Corporate Aim No. 2: A Sustainable Environment of Natural Assets, Water, Waste Water and Waste Management

Strategic Outcome 2.1 Best Practice Water and Waste Water Management

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
2.1.1 An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's water and waste water assets	DES	Implement and maintain a water delivery service	Ongoing	Compliance with Australian Drinking Water Guidelines
	DES	Develop and implement program for the water treatment plants	Ongoing	Deliver annual maintenance program for water treatment plants
	DES	Deliver maintenance program for the water networks	Ongoing	Deliver annual maintenance program for the water networks
2.1.2 Develop and implement a comprehensive, sustainable and funded, 10-year Capital Works Program to deliver good quality, reliable water and waste water supplies for all communities	DES	Develop 10 year capital program for the water networks	Mar-27	Develop and present to Council 10 year program for the water networks
	DES	Georgetown & Forsyth water treatment plants are compliant.	Jan-27	Investigate water service delivery and plant options for Forsyth & Georgetown including funding options
	DES	Deliver water security to meet the needs of the Einasleigh township	Mar-27	Secure water releases from Copperfield Dam for the township of Einasleigh
2.1.3 Water Reservoirs are operating and environmentally compliant	DES	Construct new concrete sill on Charleston Dam spillway to prevent erosion and wall damage	Dec-26	Charleston Dam Concrete Sill completed to specifications
2.1.4 Lobby for adequate funding to enable the repair and maintenance of Shire water and waste water network affected by natural disaster or other events	CEO	Advocate for improvement of service provision of water supply across all communities and facilities	Ongoing	Provide written report to Council outcomes of meetings including Gulf Regional Water Plan

Strategic Outcome 2.2 Best Practice Waste Management

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
2.2.1 An asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's collection and waste management facilities throughout Shire	DES	Implement waste collection and disposal programs throughout the shire including enabling and encouraging recycling, reuse and reduction of waste.	Ongoing	1. Weekly collection service for Georgetown 2. Efficient operation of Forsyth Transfer Station 3. Access to operational landfills in Mt Surprise & Einasleigh 3. Annual collection of white goods and green waste
	DES	Develop a Shire Waste Strategy	Jun-27	Present draft Shire Waste Mngement Strategy & Plan
	DES	Actively participate in Regional Waste Management Strategies	Ongoing	Inform Council of improvement opportunities as they arise through DES Breifing Report
2.2.2 Waste transfer stations are operating and environmentally compliant	DES	Design waste transfer station for Einasleigh & Mt Surprise	Jun-27	Design of Einasleigh & Mt Surprise Transfer Stations complete and ready for development when funding becomes available.

Strategic Outcome 2.3 Best Practice Natural Environment and Pest Management

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
2.3.1 Develop Council's Biosecurity Plan in consultation with landowners and other stakeholders to reduce the impact of existing and emerging pests	DCS	Develop shire biosecurity plan including annual works program prioritisation	1. Sep 2026 2. Dec 2026	1. Annual Works Program endorsed by Biosecurity Advisory Committee 2. Shire Biosecurity Plan adopted by Council
	DCS	Investigate improved pest management practices	1. Dec 2026 2. Mar 2027 3. Dec 2026	1. Implement technology fuction to promote biosecurity engagement & outcomes (eg. Fulcrum) 2. Cost and trial wild dog trapping 3. Implement cost recovery trapping iniatives for control of pigs in townships

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2.3.2 In partnership with the community and external agencies, promote and support best practice management of the natural environment	CEO	Advocate with local NRM and other groups to support best practice and improved long term outcomes	Quarterly	Gulf Savannah NRM CEO to quarterly Council meetings Gulf Savannah NRM Project Officers to Council meetings/workshops
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Strategic Outcome 2.4 An Energy Efficient Shire

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
2.4.1 Support of renewable energy & carbon reduction programs and Council's carbon footprint	CEO	Investigate energy efficiency projects at Council facilities to reduce operational energy consumption.	Mar-27	1. Review and present Council facility report 2. Identify priorities and seek funding to implement renewable energy or energy efficiency projects.

Strategic Outcome 2.5 Industry has Sustainable Environmental Practices

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
2.5.1 Companies and industries are environmentally compliant	CEO	Monitor and ensure adherence to compliance standards	Ongoing	Report non compliance to appropriate authorities immediately

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Corporate Aim No. 3: A Diversified Economic Development Ensures a Strategic Outcome 3.1 A Variety of Land and Housing Options for the Community

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
3.1.1 Maintain a compliant planning scheme that supports the future development of our Shire	DCS	Implement the planning scheme	Ongoing	1. Planning applications processed 2. Investigate compliance opportunities
	DCS	Review and update planning scheme	Jun-27	Plan review and presented to Council
3.1.2 Review and update the asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's housing stock	CEO/DES	Implement capital plans and maintenance programs for Council Housing	1. March 2027 2. Dec 2026 3. March 2027	1. Workshop buildings AMP with Council 2. Develop Council Housing Policy 3. Develop strategic staff housing plan (old stock & vendor finance)
3.1.3 Plan and develop a range of land and housing options for youth, families and older members of the communities	CEO	Enable residential, rural residential and industrial subdivisions throughout Shire as land become available and demand increases	Ongoing	Proactively source opportunities for development & report quarterly
3.1.4 Advocating for the release of State Land for future development across the Shire	CEO	Shire wide land use study	Mar-27	Investigate process and estimated costs for land use study, and further identify priorities.

Strategic Outcome 3.2 A Diversified Economic Base: Rural, Tourism, Mining and Support

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
3.2.1 Facilitate the development and marketing of a distinctive regional image	CEO	Develop Economic Development Strategy & Action Plan	Mar-27	Partner with GSD to develop and deliver Economic Development Strategy
3.2.2 Support community development to expand and meet the growing needs of the region through infrastructure, income diversification and advocacy	CEO	Develop a shire profile and advocacy plan	Oct-26	Adopt annual Advocacy Plan
	CEO/DES	Deliver Growing Regions project in partnership with Griffith University	1. Sep 2026 2. May 2027	1. Deliver Einasleigh concept design and project plan to confirm project site and community expectations 2. Project deliverables & milestones completed pursuant to funding agreement
	CEO/DES	Deliver Works 4 Queensland project for Mt Surprise	1. Sep 2026 2. Dec 2026 3. June 2027	1. Finalised concept plan for the W4Q project at Mt Surprise 2. Earthworks completed prior to the wet season for the W4Q project 3. Project milestones completed on time and in budget
3.2.3 Support skills development (youth, business, industry)	DCS	Develop and implement policies to support community skills	Dec-26	1. Adoption of Work Experience/Volunteer Policy 2. Adoption/review of Career Development Policy 3. Enable Community Skills workshops in the Shire
3.2.4 Career pathway and employment opportunities for youth	DCS	Create entry pathways and employment opportunities for youth	Ongoing	1. Council employs a minimum of 2 trainees per annum across a range of fields 2. Council offers tertiary studies (diploma, apprenticeships etc) when available 3. Send letter to boarding schools offering work experience
3.2.5 Improve business and policy outcomes to support local businesses	DCS	Review procurement policy and monitor the outcomes	Dec-26	Review Procurement Policy as per statutory legislation in alignment with the budget
	DCS	Promote and encourage local business participation in Council's procurement opportunities.	Ongoing	Report annually on local business utilisation through Council procurement activities.
3.2.6 Advocate for the development of the Etheridge Agriculture Precinct and associated agricultural industries	CEO	Facilitate development within the agriculture industry	Sep-26	Utilise provided funding to enable agricultural economic growth

Strategic Outcome 3.3 Large scale projects provide a legacy for our communities

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Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
3.3.1 Companies of large-scale projects operate with a suitable social licence to our community	CEO	Work with identified large scale projects	Ongoing	1. Encourage good corporate/community relationship 2. Establish communication links to enable monthly reports for public publication
3.3.2 Large-scale projects provide long-term benefits to our community	CEO	Advocate for Council's interests in relation to all large scale projects	Ongoing	Negotiate successful social and infrastructure outcomes for landowners, community and Council through adherence to social impact assessment/community benefit agreement policy

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Corporate Aim No. 4: Quality Social Infrastructure Makes the Shire a

Strategic Outcome 4.1 An Active Community with a Variety of Recreational Activities

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
4.1.1 Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's parks, garden and recreational facilities	DES	Develop a comprehensive, sustainable and funded, 10-year Capital Works Program for parks, garden and recreational facilities	Defer to 2027/2028	Develop and present to Council 10 year capital programs
	DES	Implement operational town facility services and contracts	Ongoing	Facilities are maintained and operational Aesthetics of each town are to an acceptable level
	DES/DCS	Maintain the Shire's cemeteries	1. Ongoing 2. December 3. Mar 2027	1. Regular inspection and consultation with the communities re: services 2. Implementation of Chronicle for Georgetown, Forsyth & Einasleigh Cemeteries 3. Compile list of shire cemeteries
	DES	Maintain Swimming Pool as a safe and attractive venue	Ongoing	1. Regular inspections to identify and attend to priority maintenance at a risk based level 2. Identify funding opportunities for replacement
4.1.2 Establishment suitable recreational activities/facilities at water reservoirs	DES	Construct recreation facilities at Charleston Dam to encourage community driven activity based tourism	Sep 2026 Jun 2027	1. Staged Concept Plan finalised and endorsed by Council to include nature based aesthetics 2. Stage 1 project completion within budget
4.1.3 Enhance and improve the aesthetics of each town	DES	Enable aesthetic improvements in each town	Mar-27	Enable and investigate beautification options via Community Connect through Council workshops
4.1.4 Advocate for funding for additional sport and recreation infrastructure	DCS	Develop Council's sport and recreation strategy	Sep-26	Engage with Griffith University to establish draft Sport & Recreation Plan for adoption by Council
	CEO/DCS	Identify sport and recreation funding for suitable facilities	Ongoing	Actively advocate and promote sporting and recreational funding opportunities for improvements and maintenance to existing facilities

Strategic Outcome 4.2 An Invigorated Community with a Variety of Multi-Aged Services

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
4.2.1 Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's Health, Aged Care, Child Care facilities	DES	Develop Plan in accordance with all buildings and AMP	Jun-27	Present approved capital program to Council
4.2.2 Ensure that services to the community for child care, youth hostel and aged care are provided	DCS	Implement day-to-day operational and service improvements at the Georgetown Student Hostel to ensure safe, effective and appropriate accommodation for students.	1. Ongoing 2. Ongoing 3. Dec 2026	1. Georgetown Student Hostel operated in accordance with approved policies, budget and relevant regulatory requirements throughout the financial year 2. Encourage consistent occupancy of the hostel 3. Establish a OSHC facility
	DCS	Operate Little Gem's Childcare Centre in accordance with approved service standards, licensing requirements and budget to ensure the ongoing provision of quality child care services.	Ongoing	1. Little Gem's Childcare Centre maintained full compliance with regulatory and licensing requirements throughout the financial year 2. Encourage consistent occupancy of the childcare centre
	DCS	Strengthen coordinated youth engagement across the Shire by supporting structured programs and partnerships that encourage participation and positive social outcomes for young people.	Ongoing	1. At least one youth program delivered in partnership with a school, community group or regional organisation during the financial year and youth participation numbers recorded and reported annually

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	DCS	Enhance and coordinate programs that support senior wellbeing, community connection, and active ageing	1. Dec 2026 2. Ongoing	1. Support Seniors Day and Seniors month (October) 2. Provide a minimum of four senior engagement activities annually with participation from all towns
4.2.3 Construct care facilities to retain citizens in the community	DCS/DES/CEO	Facilitate occupancy of the Independent Living Facility	Ongoing	1. 50% occupancy rate of Independent Living Facility
4.2.4 Advocate and facilitate the provision and improvement of central and remote health services	CEO/DCS	Sustain current services and seek improvement to health services in all communities	1. Ongoing 2. Dec 2026	1. Advocate for improved service delivery and establish regular meetings with providers 2. CHHHS MOU completion
4.2.5 Advocate and facilitate for improvements in educational services to be provided within the Shire	CEO/DCS	Attend schools and meet with representatives of the school and P&Cs	Mar-27	Attendance at meetings and successful collaboration reported to Council via monthly DCS Briefing Reports
4.2.6 Advocate for sufficient policing and emergency service facilities	CEO	Advocate for improved police and emergency services for Shire	Ongoing	Participate in recruitment of police officer vacancies and advocate for retention strategies when invited

Strategic Outcome: 4.3 A Culturally Aware Community

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
4.3.1 Review and update the comprehensive asset management strategy to support the monitoring, maintenance, replacement and enhancement of Council's social infrastructure	DES	Develop 10-year Capital Works Program for Social Infrastructure	Defer to 2027/2028	Develop and present to Council 10 year capital program.
4.3.2 Provide libraries, as learning and information centres	DCS	Review and implement strategies to improve access to library services across all towns, including outreach programs, mobile services, and digital resource availability	Dec-26	1. Implement at least one new library access initiative (e.g. mobile library service, digital lending platform, or outreach program) by Q4 2025/2026, with participation from all four towns 2. Complete establishment of learning hubs in Mt Surprise and Forsyth
4.3.3 Engage with and support local arts and cultural groups	DCS	Review and implement strategies for engaging with arts and cultural groups	Ongoing	1. Ensure 100% expenditure of Arts Qld/RADF funding through Council Initiatives and Community Funding rounds 2. Ensure compliance with 5 year action plan of the Arts & Culture Strategy
4.3.4 Build and strengthen the Shire's identity through the support and provision of a variety of events and branding our corporate image	DCS	Support staff, volunteers, community groups at events	Ongoing	1. Community Assistance Policies are reviewed and implemented 2. Community calendar of events is developed and communicated 3. Facilitate attendance at appropriate events
4.3.5 Encourage local historians to preserve and promote local history and heritage	DCS	Support and collaborate with local historians and community groups to document, preserve, and showcase the region's history and cultural heritage through events, publications, or exhibitions	Mar-27	1. Draft a heritage concept plan 2. Promote local history and cultural awareness including cemeteries

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Strategic Outcome: 4.4 A Variety of Modern Communication Mechanisms Available for

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
4.4.1 Improve co-operation and communication with relevant stakeholders and all levels of government in the strategic planning of future community infrastructure	CEO/DES/DCS	Advocate for the provision of telecommunication services, telemetry and media	Dec-26	Provide biannual progress updates to Council on engagement with service providers and outcomes achieved
4.4.2 Review and update the comprehensive asset management strategy to support the maintenance, replacement and enhancement of Council's communication assets	DCS	Maintain radio re-transmission services for Mt Surprise, Forsyth and Einasleigh	Ongoing	Services are operational
	DCS	Review shire UHF repeater system	Jun-27	Present findings and options to Council.

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Corporate Aim No. 5: Best Practice Corporate Governance and

Strategic Outcome: 5.1 Effective Communication Between Council and the Community

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
5.1.1 Using appropriate media, promote civil and respectful discussion and participation in relevant issues	CEO	Ensuring effective communication to the community	Ongoing	All of Council's available mediums are used.
5.1.2 Disseminate accurate and relevant information within the organization, the community and other relevant audiences	CEO	Review of Council communication mechanisms	Ongoing	Consistent use of additional communication methods (electronic noticeboards & SMS).
5.1.3 Review the current practice of holding consultation meetings throughout the Shire and distribution of newsletter 'Inform' to maximise effective community engagement	CEO	Review and conduct regular Community Connect sessions	Ongoing	1. Community Connect program adopted and delivered 2. Community issues workshopped and enacted 3. Review distribution of Inform
5.1.4 Council will embrace exceptional customer service, valuing staff and promoting ethical standards of practice, supported by clear policies and strategies	CEO/DES/DCS	Encourage efficient Council customer service while valuing staff well being	Monthly	1. Hold monthly staff meetings (week following GM and includes two way feedback medium)

Strategic Outcome: 5.2 Council Operations Support Quality Service Provision and Good

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/27 KPI
5.2.1 Ensure the transparency of Council's administration and promote awareness within the community of Council's financial management and other strategies	DCS	Implement strategies for an efficient operation of Council administration and finances sections	Ongoing	1. Maintain currency of actions towards identified audit issues 2. Advocate & support improved auditing outcomes for the sector
	DCS	Develop a communications plan to raise awareness of Council's financial management and decision-making processes	Monthly	1. Publish monthly financial and strategic updates accessible to the public on all mediums 2. Deliver one community financial and strategic information session in all towns
	DCS	Funded depreciations for council assets including roads, airports, buildings, water and waste for asset replacement	Quarterly	AMP updated and confirmed depreciation in quarterly budget reviews
	DCS	Review and maintain a fair and equitable rating system that aligns with legislative requirements and reflects community expectations	Jul-26	Complete a rating review and adopt any necessary changes as part of the 2026/2027 budget process
5.2.2 Pursue opportunities for external income sources to enhance financial capacity beyond traditional methods	CEO	Ensure Council operations consider external income opportunities	Monthly	Monthly report regarding potential grants available
5.2.3 Ensure the efficiency of procurement and stores activity	DCS	Review and streamline procurement and stores processes to improve efficiency, compliance, and value for money	Ongoing	1. Maintain 100% compliance with procurement policy 3. Initiate EOI processes to include design and/or construct where appropriate
5.2.4 Ensure the efficiency of depot and engineering administration	DES	Develop and implement efficient and effective strategies including annual works program for all Council activities (Shire Maintenance, DRFA, EMW)	Dec-26	Develop and provide a written report to Council an effective works program which considers local knowledge and communication with impacted landholders
	DES	Develop works program and better utilize alignments between funding and betterment opportunities	Ongoing	Implement works program based on identified priorities
	CEO	Implementation of DRFA alternate management structure	Aug-26	Engagement of DRFA position within DES Department
	DES	Monitor and review efficient operation of Council's Plant Fleet as necessary	Monthly	Monthly monitor the use of council plants, expenditure and profits. Provide report to Council on outliers prior to future budget workshop.

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5.2.5 Maintain a profitable fleet business and manage contractor hire arrangements	DES	Develop new Wet & Dry Hire contracts	Sep-26	Award Wet and Dry contract
	CEO	Maintain fatigue management compliance	Sep-26	Investigate AFM or alternative fatigue management systems
	DES	Review and update current 10 year plant replacement plan	1. Dec 2026 2. Annually	1. Procure replacements as resolved. 2. 10 year Plant Replacement schedule implemented

Strategic Outcome: 5.3 Council Provides Community Leadership Through Financial

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
5.3.1 Expect an environment of honesty and integrity in which elected members, managers and staff work together in a spirit of trust and teamwork	CEO	Lead and promote an organisational culture based on honesty, integrity, trust & teamwork	1. Jan 2026 2. Oct/Nov & Apr/May 3. Ongoing 4. Ongoing	1. Complete team building exercise for Senior Staff & Council 2. Implement 6 monthly whole organisational breakfast 3. Continue staff recognition, milestones & annual performance reviews 4. Implement multi directional feedback and evaluation process
5.3.2 Actively participate in the membership of regional development and other organisations in order to achieve mutual regional priorities	CEO	Actively participate in meetings of benefit to Etheridge Shire Council.	Monthly	Attendance at meetings and successful collaboration communicated to Council via Mayor and/or attendees Briefing Report.
5.3.3 Councillors take a leadership role in the community, serve as a role model and provide strategic direction for the continued growth and development of the region	CEO	Review and implement Council's strategic plans	Ongoing	Promote, disseminate and actively utilise Council's current strategic plans
	CEO	Elected members attend local and regional meetings with community, government and industry representatives	Ongoing	Communicate meetings and opportunities to Councillors

Strategic Outcome: 5.4 Desirable Staffing Balance that Reflects Council and Community

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
5.4.1 Develop, review and implement a staffing strategy to the efficiency of Council operations	CEO	Review and implement productivity strategies to increase the capacity of Council operations	Mar-27	1. Organisation review to identify inefficiencies and potential solutions 2. Develop a casual pool of community members to fill short term/notice vacancies.
5.4.2 Council processes, service levels and use of technology provide an efficient use of resources	CEO	Investigate the use of technology to improve and promote Council activities	Mar-27	Improve communications, connectivity & visibility across all communities (screens, teams, cameras)
5.4.3 Provide accountable, professional, responsible, timely and accessible services to external and internal customers that reflect the values of the organization	CEO	Review and implement strategies to enhance service standards and delivery, including process improvements and customer service standards	1. Sep 2026 2. Sep 2026 3. June 2027	1. Standardise responses to common enquiries (Ready Reckener) and implement response standards (emails & phone calls) 2. Review current incoming communication practices across the organisation to identify inefficiencies, in particular automated incoming phone call system. 3. Development and implementation of Customer Service Framework
	DCS	Maintain compliance with legislation, local laws, policies	Mar-27	Cost Benefit Analysis of a Local Laws / Compliance Officer & Local Law Amendment

Strategic Outcome: 5.5 Council is Effective in Attracting and Retaining Qualified,

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 Action
5.5.1 Ensure Councillors and staff are provided with relevant learning and personal development opportunities to achieve stated strategic priorities and corporate objectives	CEO	Enforce a drug free environment	1. Sep 2026 2. Ongoing 3. Ongoing	1. Amend Drug & Alcohol Policy to include: a. relevant medicinal cannabis usage b. compulsory RTW testing requirements after a missed scheduled testing 2. Utilise testing data to strengthen drug testing outcomes 3. Ensure test history informs future procurement & awarding contracts

Confidential Agenda General Meeting - Tuesday 28 July 2026

	CEO/DCS /DES	Review and implement strategies for efficient training and development programs	Dec-26	1. Develop training need analysis 2. Consider a budget allocation for implementation
5.5.2 Implement effective HRM strategy throughout the organisation	CEO	Manage Council's human resource management (HRM) practices	1. Sep 2026	1. Engage with relevant stakeholders in EBA negotiation process and produce a staged project plan and timeline
5.5.3 Develop and implement organisation well-being programs	CEO	Well-being program is part of Council's Human Resources Strategy	1. Sep 2026 2. Nov 2026 & May 2027 3. Ongoing	1. Staff satisfaction and culture survey 2. Implement 6 monthly Council breakfast 3. Celebrate employee (staff & contractors) contributions, anniversaries and stories monthly.
5.5.4 Develop and implement proactive WHS and enterprise risk strategies to reduce threats to the Council and the community	CEO	Maintain a compliant WHS Management Framework that ensures a safe and healthy work environment	1. Dec 2026 2. Ongoing	1. Successfully recruit a permanent fulltime WHSO 2. Maintain a proactive WHS management system and report on audit findings to Council
	CEO	Proactively manage the enterprise risk and strategies	Dec-26	1. Finalise risk register update

Strategic Outcome: 5.6 Council is Effective in Planning, Preparing and Responding to

Strategies	Officer	FY2026/2027 Action	Comp Date	FY2026/2027 KPI
5.6.1 Ensure a preparedness to respond to natural disasters and other emergencies and engage in planning activities aimed at minimising the impact of such disasters on the community	DCS	Deliver recovery & resilience outcomes for all communities under CHWB program	Mar-27	1. Successful implementation of CRRO & CRRSO positions including grant acquittal
	CEO	Advocate for improved weather information infrastructure in the region (stream gauge stations, rainfall gauge stations and radar)	Ongoing	1. Investigate cost of implementation of Council owned infrastructure or alternatively, subscriptions to existing infrastructure (ONTOTO).
5.6.2 Maintain a compliant, resourced Disaster Management Plan	CEO	Review and update Disaster Management Plan	Annually	Review and adopt Etheridge Shire Disaster Management Plan

Item No: 10.2
Subject: 2026-2027 Budget Policy Review
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

This report presents the following policies for Etheridge Shire Council for adoption as part of the 2026-2027 budget:

- a. ESC – S003 Borrowing Policy
- b. ESC – S004 Investment Policy
- c. ESC – S005 Budget Policy

RECOMMENDATION

That Council :

1. Pursuant to section 104 of the *Local Government Act 2009* and section 192 of the *Local Government Regulation 2012*, adopt the ESC – S003 Borrowing Policy;
2. Pursuant to Section 104 of the *Local Government Act 2009* and section 191 of the *Local Government Regulation 2012*, adopt the ESC – S004 Investment Policy; and
3. Adopt the ESC – S005 Budget Policy

BACKGROUND

ESC – S003 Borrowing Policy

Section 104 of the *Local Government Act 2009* requires a local government to establish a system of financial management including a debt (borrowing) policy.

Section 192 (Debt Policy) of the *Local Government Regulation 2012* requires that:

1. A local government must prepare and adopt a debt policy for a financial year.
2. The debt policy must state –
 - a) The new borrowings planned for the current financial year and the next (nine) 9 financial years; and
 - b) The period over which the local government plans to repay existing and new borrowings.

Currently Council has not planned for any new borrowing in the 2026/2027 financial period or the next 9 financial years. Council has \$3,555,146.44 in borrowings through Queensland Treasury Corporation (QTC) with annual debt principal repayments of \$308,809.86 budgeted for the 2026/2027 financial year.

Repayment of the existing debts to QTC will be completed within a period of 17 years.

ESC – S004 Investment Policy

Section 104 of the *Local Government Act 2009* requires a local government to establish a system of financial management including an investment policy.

Section 191 (Investment Policy) of the *Local Government Regulation 2012* requires that:

- (1) A local government must prepare and adopt an investment policy.
- (2) The investment policy must outline –
 - a) The local governments investment objectives and overall risk philosophy; and
 - b) Procedures for achieving the goals related to investment stated in the policy.

Section 104(5)(c) of the *Local Government Act 2009* requires a local government to establish a system of financial management. The system of financial management established by a local government must include the following financial policies: -

- i. Investment Policy;
- ii. Debt Policy;
- iii. Revenue Policy.

A local government must ensure that the financial policies are regularly reviewed and updated as necessary.

ESC – S005 Budget Policy

Although not required by legislation, Council administers its annual budget as per the Budget Policy which provides a framework and establishes guidelines to ensure that known variations to the budget are addressed in a timely matter.

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

There are no budget and or resource considerations required within this report. The 2026/2027 Policies are directly linked to the budget which has been prepared to ensure that the resource utilization is affordable and effective.

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

Statutory Bodies Financial Arrangements Act 1982

Statutory Bodies Financial Arrangements Regulation 2019

POLICY IMPLICATIONS

Nil

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

Minimal risk associated with this matter except if Council does not comply with s169 of the *Local Government Regulation 2012* when it is adopted, the adoption of the budget is of no effect.

ATTACHMENTS

1. ESC S003 Borrowing Policy [**10.2.1** - 4 pages]
2. ESC S004 Investment Policy [**10.2.2** - 4 pages]
3. ESC S005 Budget Policy [**10.2.3** - 5 pages]

ETHERIDGE SHIRE COUNCIL



ESC – S003 Debt/Borrowing Policy

POLICY VERSION AND REVISION

Version History	Meeting date	
15 th June 2016 Res No: 2016/GM1735 GMCCS3 – 21 st June 2017 Res No: 2017/GM GMCCS2 - 7 th June 2018 Res No: 2018/GM2322 GMCCS6 19 th June 2019 Res No: 2019/GM2642 GMCCS 17 th June 2020 Res No: 2020/GM2904 Special Meeting 26 th July 2023 Res No: SP23.07.20 Special Meeting 24 th July 2024 Res No: SP24.07.21 Special Meeting 25 th July 2025 Res No: SP25.07.02	28 th July 2026	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2026	31 st July 2027	
Policy Author		
Director Corporate Services		
Current incumbent		
Renee Bester		
Implementation Officer		
Chief Executive Officer		
Current incumbent	Contact number	Official file no.
Louise Knol	4079 9090	ESC – S003



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1. BACKGROUND & CONTEXT

Section 192 of the *Local Government Regulation 2012* requires a local government to develop a Debt Policy. The Policy must address the: -

- New borrowings planned for the current financial year and the next nine (9) financial years;
- Period over which Council plans to repay existing and new borrowings.

As a public sector entity, Council is also subject to the provisions of the *Statutory Bodies Financial Arrangements Act 1982*. This Act regulates Council's ability to enter into financial arrangements.

2. PURPOSE & OBJECTIVES

This Policy is formulated under section 192 of the *Local Government Regulation 2012*, and in accordance with the *Statutory Bodies Financial Arrangements Act 1982*. It is intended to guide Council's responsible financial management for loan undertakings, ensuring the level of Council's indebtedness is within acceptable limits to Council, its communities and external stakeholders.

3. POLICY PROVISIONS

3.1. SHORT TERM BORROWING

Council does not currently have a Working Capital Facility with Queensland Treasury Corporation, as the prior facility has expired. Council is currently progressing a new application for a Working Capital Facility to assist in managing cash flows and balances throughout the year, including the timing between expenditure and reimbursement on recoverable works, so that Council's services and capital works program are not unduly disrupted.

3.2. LONG TERM BORROWING

As a general principle, Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present day ratepayers. Future beneficiaries of the infrastructure should contribute toward its cost. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of income.

In general terms, borrowings will only be used to finance capital projects or asset acquisitions that will provide services now and into the future. Council will endeavour to restrict all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from revenue, as identified by the adopted budget. Where identified asset replacement reserves exist, it will be Council's preference to use reserved funds prior to undertaking new loans.

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Borrowing Policy 2026-2027

Planned long-term borrowings are: - Year and Purpose of Borrowings	Amount	Balance	Term
2016 Forsayth Water Treatment Plant	\$100,000	\$32,979	10 years
2023/24 Housing Projects	\$6,000,000	\$5,977,687.85	20 years
2024/25 Housing Projects	\$6,000,000	\$5,780,458.80	19 years
2025/26 Housing Projects	\$6,000,000	\$5,594,192.56	18 years
2026/27 Housing Projects	\$6,000,000	\$3,555,146.44	17 years
2027/28 No borrowings proposed			
2028/29 No borrowings proposed			
2029/30 No borrowings proposed			
2030/31 No borrowings proposed			
2031/32 No borrowings proposed			
2032/33 No borrowings proposed			
2033/34 No borrowings proposed			
2034/35 No borrowings proposed			
2035/36 No borrowings proposed			

4. REVIEW

This policy will be reviewed each year with the adoption of the Budget.

ETHERIDGE SHIRE COUNCIL



ESC – S004 Investment Policy

POLICY VERSION AND REVISION

Version History	Meeting date	
GMCCS4 17 th May 2017 Res No: 2017/GM GMCCS3 7 th June 2018 Res No: 2018/GM2323 GMCCS2 19 th June 2019 Res No. 2019/GM2638 GMCCS 17 th June 2020 Res No: 2020/GM2902 Special Meeting 26 th July 2023 Res No: SP23.07.19 Special Meeting 24 th July 2024 Res No: SP24.07.20 Special Meeting 21 st July 2025 Res No: SP25.07.02	28 th July 2026	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2026	31 st July 2027	
Policy Author		
Director Of Corporate Services		
Current incumbent		
Renee Bester		
Implementation Officer		
Chief Executive Officer		
Current incumbent	Contact number	Official file no.
Louise Knol	4079 9090	ESC – S004

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ETHERIDGE SHIRE COUNCIL



1. PURPOSE

Section 191 of the *Local Government Regulation 2012* (the Regulation) requires Council to adopt an Investment Policy that addresses: -

- The local government's investment objectives and overall risk philosophy, and
- Procedures for achieving the goals related to investment stated in the Policy.

Consequently, the purpose of this Policy is to identify Council's philosophy and strategy for investment, overall risk philosophy and the investment objectives and expectations. The Policy will guide Council's investment decisions based on an assessment of counterparty, market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982* and *Regulation 2019*.

2. SCOPE

This Policy applies to the investment of surplus funds in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA).

3. OBJECTIVES

The objectives of this Policy are:

1. To adopt a Policy on investing surplus funds that provides for responsible financial management and statutory compliance; and
2. To ensure an acceptable investment ratio is maintained so that new investments do not impede Council's ability to maintain an appropriate cash flow to service debt and operational payments.

4. POLICY STATEMENT

Council's investments will be made in accordance with: -

- The Act & the Regulation
- Part 6 of the SBFAA; and

All investments are to be denominated in Australian Dollars / currency.

To mitigate risk and protect the capital value of investments, funds will only be placed with Queensland Treasury Corporation or other allowable financial institutions as defined in the *Statutory Bodies Financial Arrangements Act 1982*.

4.1. INVESTMENT OBJECTIVES

Etheridge Shire Council's overall objective is to invest funds at the most advantageous rate of interest available to it 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 shall be preservation of capital, liquidity and return.

1. *Preservation of Capital*

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

ETHERIDGE SHIRE COUNCIL



a) Credit Risk

Etheridge Shire Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issue or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversifying the portfolio and limiting transactions to secure investments.

b) Interest Rate Risk

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

II. Maintenance of Liquidity

The investment portfolio will maintain 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.

III. Return on Investments

The portfolio is expected to achieve a market average rate of return and take into account Etheridge Shire Council's risk tolerance and current interest rates, budget considerations, and the economic cycle.

4.2. ETHICS & CONFLICTS OF INTEREST

Staff involved in managing Council's finances and investment portfolios shall refrain from personal activities that would conflict with the proper execution and management of Etheridge Shire Council's investment portfolio. This includes activities that would impair the officers' ability to make impartial decisions.

5. IMPLEMENTATION

5.1. INTERNAL CONTROLS

The Finance Manager shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a written request is made in writing signed in accordance with Council's account signing authority.

5.2. DELEGATION OF AUTHORITY

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the Local Government Act 2009, Section 257 (1). Authority for the day-to-day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate Services and/or the Finance Manager.

5.3. BREACHES

Any breach of this Investment Policy is to be reported to Chief Executive Officer and rectified within seven (7) days of the breach occurring.

6. REVIEW

This Policy is to be reviewed annually.

ETHERIDGE SHIRE COUNCIL



ESC – S005 Budget Policy

POLICY VERSION AND REVISION

Version History	Meeting date	
GMCCS5 -15 th June 2016 Res No: 2016 / GM1736 GMCCS5 – 17 th May 2017 Res No: 2017/GM GMCCS4 – 7 th June 2018 Res No: 2018/GM2324 GMCCS3 19 th June 2019 Res No: 2019/GM2639 GMCCS 17 th June 2020 Res No: 2020/GM2903 Special Meeting 26 th July 2023 Res No: SP23.07.17 Special Meeting 24 th July 2024 Res No: SP24.07.19 Special Meeting 21 st July 2024 Res No: SP25.07.02	28 th July 2026	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2026	31 st July 2027	
Policy Author		
Director of Corporate Services		
Current incumbent		
Renee Bester		
Implementation Officer		
Chief Executive Officer		
Current incumbent	Contact number	Official file no.
Louise Knol	4079 9090	ESC – S005

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ETHERIDGE SHIRE COUNCIL



1. BACKGROUND & CONTEXT

Council is a very large business providing many diverse and significant services to the community. It is important that guidelines are established to assist in providing rigor to its financial management. This includes guidelines to:

- Clarify limitations on the release of budgetary information prior to the formal adoption of the budget;
- Ensure that Council reports are presented in a fiscally responsible manner;
- Provide guidance in the preparation of the budget reviews;
- Ensure that required amendments to the budget are made in a timely manner;
- Ensure consistency with Council's Long Term Financial Forecast.

2. PURPOSE & SCOPE

This policy provides a framework for the administration of Etheridge Shire Council's ("ESC") budget and establishes guidelines to ensure that known variations to the budget are addressed in a timely manner.

This policy applies to all: -

1. Elected Members;
2. Council Staff who prepare and contribute to ESC's annual budget;
3. Officers who prepare reports to Council, as it provides a guide for the presentation of financial information in those reports.

This policy also sets out the Budget review process.

3. DEFINITIONS

For the purpose of this policy:

Council shall mean Etheridge Shire Council.

Adopted Budget shall mean the original budget for Etheridge Shire Council for the financial year including any amendments to the budget adopted by the local government under section 170 of the Regulation.

Corporate Plan shall mean a document adopted under section 166 of the Regulation that outlines Council's strategic direction over the following five (5) years.

Long-Term Financial Forecast shall mean a document that forecasts over a 10 year period: –
(a) Council's income and expenditure; and
(b) The value of Council's assets, liabilities and equity.

Operational Plan shall mean the document adopted under section 174 of the Regulation that outlines how Council will progress the implementation of the Corporate Plan during the immediate 12-months.

The Act shall mean the *Local Government Act 2009*.

The Regulation shall mean the *Local Government Regulation 2012*.

4. POLICY PROVISIONS

Etheridge Shire Council's budget cycle is aimed at addressing the need for:

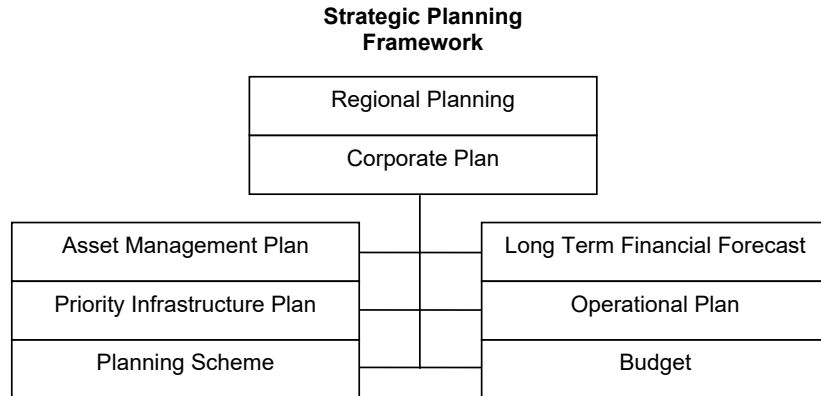
- Long term financial planning;
- Detailed annual budgets supporting Council's operating plans and revenue decisions;
- Reviews to address progress against the annual operating plan; and
- Reviews to align the budget with actual results.

ESC – S005 Budget Policy

ETHERIDGE SHIRE COUNCIL



This is illustrated as follows:



4.1. COUNCIL REPORTS

The following principles are to be applied when compiling official Council meeting reports:

- (a) Recommendations that are presented to Council that have the effect of increasing expenditure or reducing income (if adopted) **MUST** indicate where alternative funding is to be sourced from.
- (b) No report should include a recommendation that “funds are to be identified at the next review” or that “the project be included in next year’s budget” (although the item may be **listed for consideration** in either the next review or the following year’s budget). Note: These two statements have the effect of committing Council to works that it may not be able to fund.
- (c) Where a recommendation states that the funds are to be allocated from various Reserve pools the report **MUST** include the current balance of the relevant account. This will enable Councillors to be fully informed prior to approving the allocation.
- (d) Only emergent projects/expenditure items should generally be incorporated into Budget Reviews.
Note: The overall intention for the Budget Reviews is to review performance and assess financial position.
- (e) Where an item that has financial implication is raised in the General Business section at a Council Meeting, a report is to be presented to a future meeting so that possible funding can be identified before the recommendation is adopted.
- (f) The budget is a “project” budget. Where projects are completed under Budget, the funds are to be retained in consolidated revenue for those projects that may be over expended.

4.2. ANNUAL BUDGET CONSIDERATION

Throughout the financial year Council considers matters, which may result in a referral to future budget considerations. Where this occurs in an open Council meeting it becomes a matter of public knowledge. These matters must be consistent with Council’s Long Term Financial Forecast, when adopted.

During the lead up to the adoption of the original budget for a particular financial year, detailed presentations and working papers are provided to Councillors. The presentations and working papers may include potential expenditure, pricing and rating considerations and various scenarios on options to be considered before the adoption of the budget.

ETHERIDGE SHIRE COUNCIL



As a matter of policy, all budget working papers including material presented on possible pricing, rating and expenditure is to be treated as “strictly confidential”.

In some instances, portions of the above information may normally (outside of the budget process) be used to answer enquiries or comments from members of the public. In recognition of the operational need to continue to respond to public enquiries/comment during the budget preparation, the Mayor and CEO (or CEO delegate) are authorised to exercise discretion in releasing information, which would otherwise be considered confidential under this policy.

4.3. BUDGET REVIEWS

It is recognised that (following the finalisation of the June financial statements) the actual opening balance may be either more favourable or less favourable than the estimate in the original budget. In the case that it is more favourable, priority will be given to transferring any surplus to appropriate reserves or to reduce the level of borrowings.

Budget review(s) are to be undertaken on a quarterly basis (Sep, Dec & Mar) at the following periods:

- First review immediately following close of accruals for the previous financial year;
- Six monthly reviews following the close of accounts in December;
- Nine monthly following the close of accounts in March

4.4. AMENDMENTS TO THE BUDGET

There are a number of budget amendments that may be required during the year. The process for handling various types of amendments is as follows:

Type of Amendment	Process
Increased / decreased expectation of revenue	Adjust at next review. Report to Council is required in relation to impacts on the Original Budget
Increase or reduction in the scope of a Council approved project (operating or capital)	Adjust at next review. Report to be prepared for Council at the next General Meeting for decision/endorsement, outlining if there is any financial/budget impact and adjusted at next review if required.
Incorrect classification of projects as either operational or capital nature or incorrect allocation which is for accounting purposes only (May have an effect on depreciation expenses)	Report to be prepared for Council at the next General Meeting for Council resolution
Information regarding additional grant funded projects and associated revenue and expenditure not allocated within the original budget	Report to be prepared for Council at the next General Meeting for endorsement and discussion around additional funding sources if required if the grant is not 100% funded. Adjust at next review

4.5. VARIATIONS

Etheridge Shire Council reserves the right to vary, replace or terminate this policy from time to time.

5. RELATED DOCUMENTS

- Corporate Plan
- Operational Plan
- Revenue Policy
- Revenue Statement
- Debt Policy
- Investment Policy
- Annual Budget

Item No: 10.3
Subject: 2025-2026 Statement of Estimated Financial Position
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

This report presents the 2025/2026 Statement of Estimated Financial Position for Council's receipt.

RECOMMENDATION

That Council resolve that pursuant to section 205 of the *Local Government Regulation 2012*, the statement of the financial operations and financial position of the Council in respect of the 2025/2026 Financial Year be noted.

BACKGROUND

In accordance with the *Local Government Regulation 2012*, the Statement of Estimated Financial Position must be presented to Council:

1. The Chief Executive Officer must present the local government's annual budget meeting with a statement of estimated financial position.
2. A statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year.

During the financial year, Council receives monthly financial statements which presents the progress of Council operations to its annual budget. This statement of estimated financial position report provides a forecast on actuals and the anticipated financial results for the current financial year. Council has undertaken a review on the current operating income and expenditures, and the table below presents the estimated net operating result from original budget to the forecasted position at the end of the financial year.

	Original Budget	Estimated Position
Total Operating Revenue	\$60,890,586	\$70,094,726
Total Operating Expenditure	\$53,888,106	\$55,164,818
Net Operating Surplus/(Deficit)	\$7,002,480	\$14,929,908

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

Nil

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Nil

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

The budget must be adopted before 1st August 2026 and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

ATTACHMENTS

1. 2025-2026 P& L [**10.3.1** - 1 page]
2. 2025-2026 Balance Sheet [**10.3.2** - 1 page]
3. 2025-2026 Cash Flow [**10.3.3** - 1 page]
4. 2025-2026 Changes in Equity [**10.3.4** - 1 page]

Etheridge Shire Council Statement of Comprehensive Income

For the Year Ended Jun 30 2026

	<u>Notes</u>	<u>2025 Actual</u>	<u>2026 Actual</u>
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3	2,777,094	3,971,599
Fees and charges	3	296,483	265,806
Interest Income	3 7	750,791	532,416
Other income	3	90,074	44,853
Rental Income	3 8	191,612	181,357
Sales revenue	3	6,136,438	12,892,016
Grants, subsidies, contributions and donations	3 4	47,286,544	44,628,495
Total recurrent revenue		57,529,036	62,516,542
Capital revenue			
Grants, subsidies, contributions and donations	4	5,412,574	8,020,623
Other capital Income		(569,205)	(442,439)
Total capital revenue		4,843,369	7,578,184
Expenses			
Recurrent expenses			
Employee benefits		0	(9,269,255)
Materials and services		0	(39,991,809)
Finance Interest Costs		(282,062)	(179,604)
Depreciation and amortisation: PP&E	9	(6,095,283)	(5,724,149)
Total recurrent expenses	6 7	(6,377,345)	(55,164,818)
Net Operating Result		55,995,060	14,929,908
Other Expenses			
Total other expenses		0	0
Net Capital result		55,995,060	14,929,908
Other comprehensive income			
Increase / (decrease) in asset revaluation surplus		(11,578,821)	14,814,950
Total other comprehensive income for the year		(11,578,821)	14,814,950
WIP Cap Exp			
Total WIP (Tsf to Fin Postn)		0	0
Total comprehensive income for the year		44,416,239	29,744,858

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council Statement of Financial Position

For the Year Ended Jun 30 2026

	<u>Notes</u>	<u>2025 Actual</u>	<u>2026 Actual</u>
Current Assets			
Cash and cash equivalents	3	19,152,016	25,326,616
Receivables	12	2,685,111	2,719,165
Contract Assets		5,768,513	5,768,513
Other Current Assets		65,471	149,268
WIP - Work In Progress		5,899,792	11,325,023
Inventories	13	401,364	470,833
		33,972,268	45,759,419
Total current assets	2	33,972,268	45,759,419
Non-current Assets			
Property, plant and equipment	4 7	274,232,562	288,414,037
Total non-current assets	2	274,232,562	288,414,037
TOTAL ASSETS		308,204,830	334,173,456
Current Liabilities			
Payables	17	4,134,823	2,404,440
Contract Liabilities		8,232,761	8,232,761
Borrowings	21	202,224	87,752
Provisions	18	943,805	984,620
Total current liabilities		13,513,613	11,709,572
Non-current Liabilities			
Borrowings	21	5,594,193	3,467,395
Provisions	18	2,265,811	2,420,418
Total non-current liabilities		7,860,003	5,887,813
TOTAL LIABILITIES		21,373,616	17,597,385
NET COMMUNITY ASSETS		286,831,213	316,576,071
Community Equity			
Asset revaluation reserve	25	185,131,006	199,945,956
Shire Capital		39,500,666	39,500,666
Retained surplus/(deficiency)		52,738,741	67,668,649
Reserves		9,460,800	9,460,800
TOTAL COMMUNITY EQUITY		286,831,213	316,576,071

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council Statement of Cash Flows

For the Year Ended Jun 30 2026

	<u>Notes</u>	<u>2025 Actual</u>	<u>2026 Actual</u>
Cash flows from operating activities:			
Receipts from customers		18,068,000	33,712,102
Payments to suppliers and employees		(49,247,246)	(51,527,935)
Interest received		752,946	535,631
Rental income		191,612	181,357
Non-capital grants and contributions		46,302,509	28,359,492
Borrowing costs		(282,062)	(179,604)
Net cash - operating activities	23	15,785,759	11,081,043
Cash flows from investing activities:			
Proceeds from sale of property, plant and equipment	5	(569,205)	(442,439)
Grants, subsidies, contributions and donations		11,015,773	8,293,171
Payments for property, plant and equipment		(12,516,079)	(10,515,905)
Net cash - from investing activities		(2,069,511)	(2,665,173)
Cash flows from financing activities			
Repayment of borrowings		(190,734)	(2,241,270)
Net cash flow - financing activities		(190,734)	(2,241,270)
Net increase/(decrease) in cash held		13,525,514	6,174,599
Add cash and cash equivalents - beginning of year		(10,618,714)	(19,152,016)
Cash and cash equivalents - closing	3	19,152,016	25,326,616

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council Statement of Changes in Equity

For the Year Ended Jun 30 2026

	Notes	Asset revaluation reserve		Retained surplus		Reserves		Total	
		Note 25				Note 28			
		2025	2026	2025	2026	2025	2026	2025	2026
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Opening balance	25 28	<u>196,709,827</u>	<u>185,131,006</u>	<u>33,520,953</u>	<u>92,239,407</u>	<u>8,211,817</u>	<u>9,460,800</u>	<u>238,442,597</u>	<u>286,831,213</u>
Net operating surplus		0	0	9,864,252	14,929,908	0	0	9,864,252	14,929,908
Other comprehensive income for the year:									
Increase /(decrease) in asset revaluation surplus									
Available-for-sale financial assets:									
Total comprehensive income for the year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers to other reserves									
Total transfers to and from reserves	25 28	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance		<u>196,709,827</u>	<u>185,131,006</u>	<u>43,385,205</u>	<u>107,169,315</u>	<u>8,211,817</u>	<u>9,460,800</u>	<u>248,306,849</u>	<u>301,761,121</u>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Item No: 10.4
Subject: 2026-2027 Annual Budget
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

Council's Annual Budget for 2026/2027 is presented for adoption by Council. The Annual Budget has been developed in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

RECOMMENDATION

That Council:

Pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, adopt Council's Budget for the 2026/2027 financial year as tabled, incorporating:

- i. The statement of Financial Position;
- ii. The statement of Cashflow;
- iii. The statement of Income and Expenditure;
- iv. The statement of Changes in Equity;
- v. The Long-term Financial Forecast;
- vi. The Revenue Policy;
- vii. The Revenue Statement;
- viii. The relevant measures of financial sustainability; and
- ix. The total value of the change, expressed as a percentage, is in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

BACKGROUND

Section 169 of the *Local Government Regulation 2012* stipulates that the budget must be consistent with the following Council documents:

- 5-year Corporate Plan; and
- Annual Operational Plan

Section 170 of the *Local Government Regulation 2012* requires Council to adopt, by resolution, a budget for each financial year.

Pursuant to section 169 of the *Local Government Regulation 2012* the Budget for 2026/2027 includes:

- Financial statements for the financial year for which the budget is prepared and next two financial years; and
- A long-term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and
- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Council has prepared the Annual Operational Plan and Budget in accordance with the accounting and reporting procedures required under the Australian Accounting Standards Board (AASB) and in compliance with the *Local Government Act 2009* and *Local Government Regulation 2012*.

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

The information presented incorporates both the proposed budget for 2026/2027 and the ten-year Financial Forecast.

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Review of Revenue Policy & Revenue Statement undertaken.

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

The budget must be adopted before 1st August 2026 and in accordance with the requirements of the Local Government Act 2009 and Local Government Regulation 2012.

ATTACHMENTS

1. 2026-2027 P& L [**10.4.1** - 1 page]
2. 2026-2027 Balance Sheet [**10.4.2** - 1 page]
3. 2026-2027 Cash Flows [**10.4.3** - 1 page]
4. 2026-2027 Changes in Equity [**10.4.4** - 1 page]
5. 10 year forecast - P& L [**10.4.5** - 2 pages]
6. 10 year forecast - Balance Sheet [**10.4.6** - 2 pages]
7. 10 year forecast - Cash Flow [**10.4.7** - 2 pages]
8. 10 year forecast - Changes in Equity [**10.4.8** - 1 page]
9. ESC S002 Revenue Policy [**10.4.9** - 4 pages]
10. ESC S002 Revenue Statement 2026 2027 [**10.4.10** - 16 pages]
11. Georgetown Water Supply Area - 18-07-2023 [**10.4.11** - 1 page]
12. Forsayth Water Supply Area [**10.4.12** - 1 page]
13. Sustainability Ratios [**10.4.13** - 1 page]
14. Percentage change in rates and utilities charges [**10.4.14** - 1 page]

Etheridge Shire Council Statement of Comprehensive Income

For the Year Ended Jun 30 2027

	<u>Notes</u>	<u>Orig. 26/27</u>
Income		
Revenue		
Recurrent revenue		
Rates, levies and charges	3	3,351,417
Fees and charges	3	388,819
Interest Income	3 7	842,983
Other income	3	62,164
Rental Income	3 8	289,900
Sales revenue	3	9,192,799
Grants, subsidies, contributions and donations	3 4	30,986,454
Total recurrent revenue		45,114,536
Capital revenue		
Grants, subsidies, contributions and donations	4	11,274,343
Total capital revenue		11,274,343
Expenses		
Recurrent expenses		
Employee benefits		(8,459,686)
Materials and services		(30,228,516)
Finance Interest Costs		(186,252)
Depreciation and amortisation: PP&E	9	(6,085,707)
Total recurrent expenses	6 7	(44,960,161)
Net Operating Result		11,428,718
Other Expenses		
Total other expenses		0
Net Capital result		11,428,718
Other comprehensive income		
Total other comprehensive income for the year		0
WIP Cap Exp		
Total WIP (Tsf to Fin Postn)		0
Total comprehensive income for the year		11,428,718

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council Statement of Financial Position

For the Year Ended Jun 30 2027

	<u>Notes</u>	<u>Orig. 26/27</u>
Current Assets		
Cash and cash equivalents	3	26,807,060
Receivables	12	2,357,550
Contract Assets		2,559,735
Inventories	13	619,320
		32,343,665
Total current assets	2	32,343,665
Non-current Assets		
Property, plant and equipment	4 7	311,774,880
Total non-current assets	2	311,774,880
TOTAL ASSETS		344,118,545
Current Liabilities		
Payables	17	1,496,250
Contract Liabilities		6,488,380
Borrowings	21	308,809
Provisions	18	984,620
Total current liabilities		9,278,059
Non-current Liabilities		
Borrowings	21	2,983,671
Provisions	18	2,351,658
Total non-current liabilities		5,335,329
TOTAL LIABILITIES		14,613,388
NET COMMUNITY ASSETS		329,505,157
Community Equity		
Asset revaluation reserve	25	217,477,855
Shire Capital		52,752,672
Retained surplus/(deficiency)		84,560,371
Reserves		(19,205,424)
TOTAL COMMUNITY EQUITY		335,585,474

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council Statement of Cash Flows

For the Year Ended Jun 30 2027

	<u>Notes</u>	<u>Orig. 26/27</u>
Cash flows from operating activities:		
Receipts from customers		13,069,850
Payments to suppliers and employees		(37,202,880)
Interest received		842,983
Rental income		292,522
Non-capital grants and contributions		31,167,123
Borrowing costs		(186,252)
Net cash - operating activities	23	<u>7,983,346</u>
Cash flows from investing activities:		
Grants, subsidies, contributions and donations		11,274,343
Payments for property, plant and equipment		(17,416,783)
Net cash - from investing activities		<u>(6,142,440)</u>
Cash flows from financing activities		
Repayment of borrowings		(290,106)
Net cash flow - financing activities		<u>(290,106)</u>
Net increase/(decrease) in cash held		1,550,800
Add cash and cash equivalents - beginning of year		25,323,389
Cash and cash equivalents - closing	3	<u>26,874,191</u>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Etheridge Shire Council
Statement of Changes in Equity

For the Year Ended Jun 30 2027

	Notes	Asset revaluation reserve	Retained surplus	Reserves	Total
		Note 25		Note 28	
		Original Budget	Original Budget	Original Budget	Original Budget
Opening balance	25 28	<u>207,733,231</u>	<u>116,264,120</u>	<u>(9,460,800)</u>	<u>314,536,551</u>
Net operating surplus		0	11,428,718	0	11,428,718
Other comprehensive income for the year:					
Increase /(decrease) in asset revaluation surplus					
Available-for-sale financial assets:					
Total comprehensive income for the year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers to other reserves					
Total transfers to and from reserves	25 28	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance		<u>207,733,231</u>	<u>127,692,838</u>	<u>(9,460,800)</u>	<u>325,965,269</u>

The above Statement should be read in conjunction with the accompanying notes and the Summary of Significant Accounting Policies.

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council Statement of Comprehensive Income

Whole of Council active

Line item	Annual result Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Income															
Revenue															
Operating revenue															
Net rates, levies and charges	2,307.40	2,536.01	2,736.11	2,777.09	3,971.60	3,351.43	3,489.33	3,595.98	3,705.89	3,819.15	3,935.85	4,056.11	4,180.03	4,307.72	4,439.30
Fees and charges	295.27	171.65	126.23	95.96	264.91	388.82	404.37	416.50	429.00	441.87	455.12	468.78	482.84	497.33	512.25
Rental income	178.00	186.82	187.73	191.61	172.69	289.90	298.60	306.06	313.71	321.56	329.60	337.84	346.28	354.94	363.81
Interest received	71.00	208.90	874.31	752.95	452.10	842.98	888.70	1,146.54	1,129.30	1,120.36	1,120.26	1,129.29	1,148.11	1,177.22	1,217.75
Sales revenue	15,874.00	17,817.23	11,334.22	6,336.96	12,678.94	9,192.80	7,305.50	7,523.14	7,747.26	7,978.08	8,215.77	8,460.56	8,712.65	8,972.26	9,239.61
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	13.00	51.20	73.77	87.92	44.85	62.17	64.04	65.64	67.28	68.96	70.68	72.45	74.26	76.12	78.02
Grants, subsidies, contributions and donations	18,266.00	33,823.36	24,491.68	47,286.55	44,628.50	30,986.45	12,646.55	12,962.72	13,286.79	13,618.96	13,959.43	14,308.41	14,666.13	15,032.78	15,408.60
Total operating revenue	37,004.67	54,795.16	39,824.04	57,529.04	62,213.59	45,114.56	25,097.09	26,016.58	26,679.23	27,368.92	28,086.71	28,833.44	29,610.29	30,418.36	31,259.34
Capital revenue															
Grants, subsidies, contributions and donations	5,040.00	1,691.85	4,881.27	5,412.75	7,745.79	11,274.34	2,817.50	2,542.75	2,669.89	2,803.38	2,943.55	3,090.73	3,245.26	3,407.53	3,577.90
Total revenue	42,044.67	56,487.01	44,705.32	62,941.79	69,959.38	56,388.90	27,914.59	28,559.33	29,349.11	30,172.30	31,030.27	31,924.17	32,855.56	33,825.89	34,837.24
Capital income															
Total Capital Income	-	-	-	-	(374.84)	-	-	-	-	-	-	-	-	-	-
Total income	42,044.67	56,487.01	44,705.32	62,941.79	69,584.54	56,388.90	27,914.59	28,559.33	29,349.11	30,172.30	31,030.27	31,924.17	32,855.56	33,825.89	34,837.24
Expenses															
Operating expenses															
Employee benefits	6,754.30	6,965.12	7,281.09	7,691.16	8,821.22	8,459.69	8,713.48	8,931.31	9,154.60	9,383.46	9,618.05	9,858.50	10,104.96	10,357.59	10,616.53
Materials and services	25,261.00	43,782.65	33,253.43	38,362.25	38,587.23	30,228.52	14,272.19	14,363.10	14,456.55	14,552.61	14,651.37	14,752.90	14,857.27	14,964.57	15,074.87
Finance costs	4.00	2.69	164.93	282.06	149.13	186.25	170.86	153.67	136.02	117.41	98.04	77.08	55.24	32.21	8.31
Depreciation and amortisation	4,305.00	5,386.00	6,168.87	6,095.28	5,648.61	6,085.71	6,498.28	6,596.96	6,679.14	6,827.76	6,965.56	7,168.15	7,362.84	7,622.14	7,876.95
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	36,324.30	56,136.46	46,868.33	52,430.75	53,206.19	44,960.16	29,654.81	30,045.05	30,426.31	30,881.25	31,333.02	31,856.63	32,380.31	32,976.50	33,576.65
Capital expenses															
Total Capital expenses	1,965.00	(36.55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	38,289.30	56,099.91	46,868.33	52,430.75	53,206.19	44,960.16	29,654.81	30,045.05	30,426.31	30,881.25	31,333.02	31,856.63	32,380.31	32,976.50	33,576.65
Net result	3,755.37	387.10	(2,163.01)	10,511.04	16,378.36	11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Tax equivalents															
Net result before tax equivalents	3,755.37	387.10	(2,163.01)	10,511.04	16,378.36	11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council Statement of Comprehensive Income

Whole of Council active

Line item	Annual result Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Net result after tax equivalents	3,755.37	387.10	(2,163.01)	10,511.04	16,378.36	11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Other comprehensive income															
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	-	20,618.19	(501.30)	(11,578.82)	14,814.95	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	20,618.19	(501.30)	(11,578.82)	14,814.95	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	3,755.37	21,005.30	(2,664.31)	(1,067.78)	31,193.31	11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Operating result															
Operating revenue	37,004.67	54,795.16	39,824.04	57,529.04	62,213.59	45,114.56	25,097.09	26,016.58	26,679.23	27,368.92	28,086.71	28,833.44	29,610.29	30,418.36	31,259.34
Operating expenses	36,324.30	56,136.46	46,868.33	52,430.75	53,206.19	44,960.16	29,654.81	30,045.05	30,426.31	30,881.25	31,333.02	31,856.63	32,380.31	32,976.50	33,576.65
Operating result	680.37	(1,341.30)	(7,044.28)	5,098.29	9,007.40	154.39	(4,557.72)	(4,028.47)	(3,747.08)	(3,512.33)	(3,246.30)	(3,023.19)	(2,770.02)	(2,558.14)	(2,317.31)

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council Statement of Financial Position

Whole of Council active

Line item	Annual result Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Assets															
Current assets															
Cash and cash equivalents	16,117.86	18,070.20	10,618.72	19,152.02	25,323.39	26,874.19	26,015.22	25,369.94	24,928.76	24,701.41	24,702.36	24,937.09	25,425.48	26,178.66	27,359.32
Trade and other receivables	1,003.86	2,766.25	4,265.67	220.72	2,601.51	2,343.58	1,590.85	1,638.19	1,682.35	1,727.70	1,769.44	1,822.14	1,871.29	1,921.78	1,968.25
Inventories	708.00	514.61	475.10	401.47	761.02	619.32	619.32	619.32	619.32	619.32	619.32	619.32	619.32	619.32	619.32
Contract Assets	4,391.00	5,531.26	3,520.33	3,520.33	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74	2,559.74
Other current assets	99.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	22,319.72	26,882.32	18,879.81	23,294.54	31,245.65	32,396.83	30,785.13	30,187.19	29,790.16	29,608.17	29,650.85	29,938.28	30,475.83	31,279.49	32,506.63
Non-current assets															
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	256,955.00	281,380.83	285,051.95	291,504.30	300,111.63	311,774.88	311,676.02	311,567.50	311,800.29	312,326.22	313,175.13	314,301.65	315,734.04	317,428.68	319,411.90
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current assets	256,955.00	281,380.83	285,051.95	291,504.30	300,111.63	311,774.88	311,676.02	311,567.50	311,800.29	312,326.22	313,175.13	314,301.65	315,734.04	317,428.68	319,411.90
Total assets	279,274.72	308,263.15	303,931.76	314,798.83	331,357.28	344,171.71	342,461.15	341,754.69	341,590.45	341,934.39	342,825.98	344,239.93	346,209.86	348,708.17	351,918.53

Liabilities

Current liabilities

Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other payables	3,772.00	2,195.89	5,256.90	(32.48)	134.87	1,478.50	879.23	893.48	905.63	918.10	928.34	944.00	957.46	971.26	982.73
Contract Liabilities	3,385.00	11,809.04	1,139.68	1,139.68	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38	6,488.38
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	12.00	13.51	203.15	3.55	-	305.50	322.68	340.33	358.95	378.32	399.28	421.12	444.15	322.48	-
Provisions	772.00	808.03	799.26	697.42	984.62	984.62	984.62	984.62	984.62	984.62	984.62	984.62	984.62	984.62	984.62
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	7,941.00	14,826.46	7,399.00	1,808.17	7,607.87	9,257.00	8,674.92	8,706.82	8,737.58	8,769.41	8,800.62	8,838.12	8,874.61	8,766.74	8,455.73

Non-current liabilities

Trade and other payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	30.10	16.25	5,784.00	5,800.02	3,582.92	2,987.31	2,664.62	2,324.29	1,965.34	1,587.02	1,187.74	766.63	322.48	-	-

Etheridge QTC 10 Year forecast - 2026-27 Budget (002)
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Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council Statement of Financial Position

Whole of Council active

Line item	Annual result Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Provisions	2,241.00	2,102.52	2,202.98	2,273.71	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66	2,351.66
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	2,271.10	2,118.77	7,986.98	8,073.73	5,934.58	5,338.97	5,016.28	4,675.95	4,317.00	3,938.68	3,539.40	3,118.29	2,674.14	2,351.66	2,351.66
Total liabilities	10,212.10	16,945.24	15,385.98	9,881.90	13,542.45	14,595.97	13,691.20	13,382.77	13,054.58	12,708.09	12,340.02	11,956.40	11,548.74	11,118.40	10,807.39
Net community assets	269,062.62	291,317.92	288,545.78	304,916.93	317,814.84	329,575.74	328,769.95	328,371.92	328,535.87	329,226.30	330,485.97	332,283.52	334,661.12	337,589.77	341,111.14
Community equity															
Asset revaluation surplus	175,778.00	197,211.15	196,709.85	196,709.83	196,709.83	197,041.99	197,976.42	199,064.11	200,305.26	201,704.63	203,267.05	204,997.07	206,899.42	208,978.68	211,239.45
Retained surplus	93,284.62	94,106.77	91,835.94	108,207.10	121,105.02	132,533.75	130,793.53	129,307.81	128,230.62	127,521.67	127,218.92	127,286.46	127,761.71	128,611.10	129,871.69
Total community equity	269,062.62	291,317.92	288,545.78	304,916.93	317,814.84	329,575.74	328,769.95	328,371.92	328,535.88	329,226.30	330,485.97	332,283.53	334,661.13	337,589.78	341,111.14
Reconciliation															
Net community assets to community equity	-	-	-	-	-	-	-	-	(0.01)	-	-	(0.01)	(0.01)	(0.01)	-

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council Statement of Cash Flows

Whole of Council active

Line item	Annual result Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Cash flows from operating activities															
Receipts from customers	17,841.00	18,936.19	12,250.85	20,590.74	33,686.74	13,069.85	11,324.16	11,580.99	11,930.29	12,288.34	12,659.03	13,035.08	13,428.24	13,831.24	14,248.47
Payments to suppliers and employees	(30,065.00)	(52,180.50)	(36,540.57)	(56,762.19)	(52,267.11)	(37,202.88)	(23,584.93)	(23,280.16)	(23,598.99)	(23,923.61)	(24,259.18)	(24,595.74)	(24,948.77)	(25,308.35)	(25,679.93)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	71.00	209.79	874.31	752.95	455.31	842.98	888.70	1,146.54	1,129.30	1,120.36	1,120.26	1,129.29	1,148.11	1,177.22	1,217.75
Rental income	179.00	186.82	187.73	191.61	172.69	292.52	297.95	305.38	313.08	320.91	329.01	337.08	345.59	354.23	363.16
Non-capital grants and contributions	20,986.00	40,833.39	17,658.71	46,302.51	28,359.49	31,167.12	13,339.01	12,936.32	13,262.40	13,593.96	13,936.68	14,279.28	14,639.20	15,005.18	15,383.48
Borrowing costs	(8.00)	(2.69)	(42.77)	(282.06)	(149.13)	(186.25)	(170.86)	(153.67)	(136.02)	(117.41)	(98.04)	(77.08)	(55.24)	(32.21)	(8.31)
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	9,004.00	7,983.00	(5,611.75)	10,793.55	10,257.99	7,983.35	2,094.03	2,535.41	2,900.05	3,282.55	3,687.76	4,107.92	4,557.12	5,027.32	5,524.63
Cash flows from investing activities															
Payments for property, plant and equipment	(11,985.00)	(9,317.00)	(10,724.28)	(12,516.08)	(9,922.91)	(17,416.78)	(5,465.00)	(5,400.75)	(5,670.79)	(5,954.33)	(6,252.04)	(6,564.65)	(6,892.88)	(7,237.52)	(7,599.40)
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	661.00	594.11	352.62	(569.21)	(374.84)	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	5,232.00	2,703.97	2,574.54	11,015.77	8,406.36	11,274.34	2,817.50	2,542.75	2,669.89	2,803.38	2,943.55	3,090.73	3,245.26	3,407.53	3,577.90
Other cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(6,092.00)	(6,018.92)	(7,797.13)	(2,069.51)	(1,891.39)	(6,142.44)	(2,647.50)	(2,858.00)	(3,000.90)	(3,150.95)	(3,308.49)	(3,473.92)	(3,647.61)	(3,829.99)	(4,021.49)
Cash flows from financing activities															
Proceeds from borrowings	-	-	6,067.72	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(11.00)	(11.74)	(110.33)	(190.73)	(2,195.23)	(290.11)	(305.50)	(322.68)	(340.33)	(358.95)	(378.32)	(399.28)	(421.12)	(444.15)	(322.48)
Repayment of leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(11.00)	(11.74)	5,957.39	(190.73)	(2,195.23)	(290.11)	(305.50)	(322.68)	(340.33)	(358.95)	(378.32)	(399.28)	(421.12)	(444.15)	(322.48)
Total cash flows															
Net increase in cash and cash equivalent held	2,901.00	1,952.34	(7,451.48)	8,533.30	6,171.37	1,550.80	(858.97)	(645.28)	(441.18)	(227.35)	0.95	234.73	488.40	753.17	1,180.66
Opening cash and cash equivalents	13,216.86	16,117.86	18,070.20	10,618.72	19,152.02	25,323.39	26,874.19	26,015.22	25,369.94	24,928.76	24,701.41	24,702.36	24,937.09	25,425.48	26,178.66

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council															
Statement of Cash Flows															
Whole of Council active															
Line item	Annual result														
	Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Closing cash and cash equivalents	16,117.86	18,070.20	10,618.72	19,152.02	25,323.39	26,874.19	26,015.22	25,369.94	24,928.76	24,701.41	24,702.36	24,937.09	25,425.48	26,178.66	27,359.32
Reconciliation															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Confidential Agenda General Meeting - Tuesday 28 July 2026

QTC Financial Forecast Template—Etheridge Shire Council															
Statement of Changes in Equity															
Whole of Council active															
Line item	Annual result	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F
Asset revaluation surplus															
Opening balance						196,709.83	197,041.99	197,976.42	199,064.11	200,305.26	201,704.63	203,267.05	204,997.07	206,899.42	208,978.68
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						332.17	934.42	1,087.69	1,241.15	1,399.37	1,562.42	1,730.02	1,902.35	2,079.26	2,260.78
Internal payments made						na	na	na	na	na	na	na	na	na	na
Adjustment for Initial Recognition of Accounting Standards						na	na	na	na	na	na	na	na	na	na
Closing balance					196,709.83	197,041.99	197,976.42	199,064.11	200,305.26	201,704.63	203,267.05	204,997.07	206,899.42	208,978.68	211,239.45
Retained surplus															
Opening balance						121,105.02	132,533.75	130,793.53	129,307.81	128,230.62	127,521.67	127,218.92	127,286.46	127,761.71	128,611.10
Net result						11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards						-	na	na	na	na	na	na	na	na	na
Closing balance					121,105.02	132,533.75	130,793.53	129,307.81	128,230.62	127,521.67	127,218.92	127,286.46	127,761.71	128,611.10	129,871.69
Total															
Opening balance						317,814.84	329,575.74	328,769.95	328,371.92	328,535.88	329,226.30	330,485.97	332,283.53	334,661.13	337,589.78
Net result						11,428.73	(1,740.22)	(1,485.72)	(1,077.20)	(708.94)	(302.75)	67.54	475.25	849.39	1,260.59
Increase in asset revaluation surplus						332.17	934.42	1,087.69	1,241.15	1,399.37	1,562.42	1,730.02	1,902.35	2,079.26	2,260.78
Internal payments made						-	-	-	-	-	-	-	-	-	-
Adjustment for Initial Recognition of Accounting Standards						-	na	na	na	na	na	na	na	na	na
Closing balance					317,814.84	329,575.74	328,769.95	328,371.92	328,535.88	329,226.30	330,485.97	332,283.53	334,661.13	337,589.78	341,111.14

ETHERIDGE SHIRE COUNCIL



ESC – S002 Revenue Policy 2026-2027

POLICY VERSION AND REVISION

Version History	Meeting date	
Carried Resolution No. 203/F213 Amended Carried Resolution No. 205/G111 Amended Carried Resolution No. 206/G78 Amended Carried Resolution No. 207/G103 Amended Carried Resolution No. 207/G128 Amended Carried Resolution No. 208/G43 Amended Carried Resolution No. 209/S12 SP24.07.05 – Special Meeting 24 th July 2024 SP23.06.03 – Special Meeting 28 th June 2023 SP25.07.04 – Special Meeting 21 st July 2025	28 th July 2026	
	Resolution number	
Approval by CEO		
Effective date	Review date	
1 st July 2026	31 st July 2027	
Policy Author		
Director Corporate Services		
Current incumbent		
Renee Bester		
Implementation Officer		
Chief Executive Officer		
Current incumbent	Contact number	Official file no.
Louise Knol	4079 9090	ESC – S002

ETHERIDGE SHIRE COUNCIL



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ETHERIDGE SHIRE COUNCIL



1. BACKGROUND & CONTEXT

Section 193 of the *Local Government Regulation 2012* requires a local government to develop a Revenue Policy. The Policy must state the principles Council intends to apply in the financial year for the: -

- Levying of rates and charges;
- Granting and purpose of concessions for rate and charges;
- Recovering overdue rates and charges;
- Cost recovery methods; and
- The extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

The Revenue Policy is a constituent document to Council's Annual Budget.

2. PURPOSE & OBJECTIVES

The Revenue Policy is intended to be a strategic document. By outlining the principles under which it will raise revenue streams to fund services and asset investment, the Revenue Policy provides guidance to Council when formulating its Annual Budget. As a result, the Policy will be of interest to those that wish to understand Council's revenue streams.

3. POLICY PROVISION

3.1. GENERAL

In general, Council will be guided by the following general principles for revenue raising: -

- Responsibility in achieving the strategic and operational outcomes outlined in Council's Corporate Plan, Operational Plan and Annual Budget;
- Transparency in the methodology of setting rates, charges and fees;
- Cost recovery from users and / or beneficiaries of its services under the concept of "user pays";
- Having in place a simple rating regime that simple to administer;
- Equity, by taking into account the different levels of service consumption within the local community having regard to economic and seasonal factors;
- Flexibility in being able to respond to changes in the local economy, seasonal conditions and extraordinary circumstances;
- Accessibility in providing reasonable accessible payment methods to suit ratepayers and customers;
- Maintaining Council's services to an appropriate standard;
- Meeting the needs and expectations of the general community; and
- Exploring all avenues for grant funding to minimise rate payers financial burden.

3.2. RATES & UTILITY CHARGES

Council will exercise diligence in its Rating and Utility Charging decisions by: -

- Making clear what is Council's and Ratepayers' responsibility to the rating system;
- Making the levying process as simple as possible and inexpensive to administer;
- Making rate categorisation as simple as reasonably possible - recognising different categories of land will require different needs for Council's services;

Ready identification of land / owners to the respective rate categories and benefited areas for Council's services;

- Equity, by setting the minimum general rate as a contribution toward the cost of governance and service provided to all ratepayers;
- Sufficient revenue is raised to meet the current and future requirements of the community.
- Communication by advising ratepayers about rate notice issue dates and closing dates for discount.
- Clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.

ETHERIDGE SHIRE COUNCIL



3.3. RECOVERY & RATES CHARGES

Council requires payment of rates and charges within the period specified in the Rate Notice. It is Council's policy to diligently pursue the collection of outstanding rates and charges, but with due concern for the financial hardship faced by some members of the community.

In pursuing overdue rates and charges, council will apply the principles of: -

- Equity by treating all ratepayers in similar circumstances in the same manner and having regard to their ability to pay;
- Transparency by making clear the obligations, and available options, of ratepayers and the processes used by Council in assisting them to meet to the financial obligations;
- Empathy, dignity and equity in assisting disadvantaged ratepayers with flexible payment arrangements.

Rates become overdue in circumstances pursuant to section 132 of the *Local Government Regulation 2012* and Council may pursue the recovery of overdue rates or charges as per methods set out in the *Local Government Regulation 2012*.

3.4. CONCESSIONS FOR RATES & UTILITY CHARGES

In considering the application of concessions, Council will be guided by the principles of: -

- Equity by having regard to the different levels of capacity to pay within the local community;
- Consistent treatment for all ratepayers in similar circumstances;
- Transparency by making and communicating the application process and requirements necessary to receive a concession;
- Flexibility in allowing Council to respond to local economic issues, adverse seasonal conditions and extraordinary circumstances.

3.5. COST RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. Council fully recognises the desirability of fully imposing the "user pays" principle for its cost recovery fees, unless the imposition of the fee is contrary to the express social, economic, environmental or other corporate goals. This is considered to be the most equitable and effective approach to setting cost recovery fees, and recognises that Council's rate base should not subsidise specific users or clients of Council's regulatory products or services.

However, in setting its cost recovery fees Council will be cognisant of the requirements that such a fee must not be more than the cost to Council for providing the services to which the fee applies.

3.6. DEVELOPER CONTRIBUTIONS & CHARGES FOR INFRASTRUCTURE COSTS

Council requires developers to pay reasonable and relevant contributions toward the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's Town Planning Scheme.

These Policies are based on normal anticipated town growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community with the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

4. REVIEW

This policy will be reviewed each year with the adoption of the annual budget.

ETHERIDGE SHIRE COUNCIL



S002 - Revenue Statement 2026 - 2027

The purpose of this document is to explain the revenue measures adopted in the budget concerning:

- The making of rates and charges
- The levying of rates
- The recovery of rates and charges
- Concessions for rates and charges

The period covered by this statement applies to the financial year 2026-2027.

INTRODUCTION

Section 104 of the *Local Government Act 2009* and section 169(2) of the *Local Government Regulation 2012* requires Council to adopt a Revenue Statement, as part of its annual budget.

The Revenue Statement accompanies the Budget, providing an outline and explanation of the revenue raising measures used to resource Council's operations for the 2026-2027 financial year. Revenue raising measures are made with regard to the local government principles outlined in section 4 of the *Local Government Act 2009*, and consistent with Council's Corporate Plan, Operational Plan, Revenue Policy, long term financial forecasts and asset management plans.

PURPOSE

In accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, this Revenue Statement outlines and explains the revenue measures adopted by Council in its 2026 - 2027 Budget.

GENERAL RATES

1. DIFFERENTIAL GENERAL RATES

In accordance with the *Local Government Regulation 2012*, Chapter 4 Rates and Charges Part 5 Differential Rates, Etheridge Shire Council will make and levy a differential general rate for the financial year ending 30th June 2027, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the equitable distribution of the rate burden.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in previous years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.

In accordance with Section 81 of the *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 5 Differential General Rates, Council will identify the category in which each parcel of rateable land is to be included and describe each of those categories.

For the purposes of the proceeding table, and this document generally, the term "town plan" means the Town Planning Scheme for the Shire of Etheridge gazetted on 31 January 2020 incorporating all the amendments up to and including 30 June 2027. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term "town plan" will continue to mean the said town planning scheme.

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Pursuant to section 81 of the *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 5 Differential General Rates, the categories into which rateable land is categorised, and a description of those categories, is as follows:

Category 2 • Rural Land – Other

Description: Rural land that does not fall within any other rural category.

Category 3 • Urban Residential (Principal Place of Residence)

Description: All urban residential land, which is the owner's principal place of residence.

Category 4 • Urban Residential (Not Principal Place of Residence)

Description: Other urban residential land, not included in any other category, which is not the owner's principal place of residence.

Category 5 • Urban Land - Vacant

Description: Urban land that is vacant.

Category 6 • Rural – Large Scale Mixed Intensive Agriculture

Description: Rural land, that is not within any other rural category that is being utilised or has the potential to be utilised, in whole or in part, by virtue of improvements or activities conducted upon the property for a system of large scale intensive cultivation using large amounts of labour and/or high efficiency machinery for planting, cultivating and harvesting.

Category 7 • Rural – Large Scale Renewable Energy Farms

Description: Rural Land that is not within any other rural category that is being utilised or has the potential to be utilised in whole or in part by virtue of improvements or activities conducted upon the property for the production of electricity from renewable energy sources such as biomass, solar, wind, tidal, wave and water (i.e. hydro-electric).

Category 8 • Urban Commercial Land

Description: Rural Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose.

Category 9 • Urban Industrial Land

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for an industrial purpose.

Category 10 • Transport Terminals

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property by trucking, earthmoving or similar providers.

Category 11 • Rural Tourism

Description: Rural land in whole or in part, being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for tourism purposes.

Category 13 • Extractive >5,000 tonnes

Description: All land used in whole or in part for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 5,000 tonnes per annum.

Category 14 • Mining Claim

Description: Land upon which an approved Mining Tenement and or Mining Claim exists.

Category 15 • Mining Claim (< 5 workers, UV <\$70,000)

Description: Land that is a mine, has less than 5 workers and has an Unimproved Value less than \$70,000.

Category 16 • Mining (> 5 workers, UV <\$70,000)

Description: Land that is a mine has 5 workers or more and has an Unimproved Value less than \$70,000.

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Category 17 • Mining (UV =>\$70,000)

Description: Land that is a mine and has an Unimproved Value of \$70,000 or more.

Category 18 • Work Camps 15-29

Description: All land used or intended to be used in whole or in part for workforce accommodation of 15 to 29 persons.

Category 19 • Work Camps 30-99

Description: All land used or intended to be used in whole or in part for workforce accommodation of 30 to 99 persons.

Category 20 • Work Camps 100-200

Description: All land used or intended to be used in whole or in part for workforce accommodation of 100 to 200 persons.

Category 21 • Work Camps >200

Description: All land used or intended to be used in whole or in part for workforce accommodation of greater than 200 persons.

Category 22 • Commercial – Utility Service Providers <1Ha

Description: Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area less than one (1) Hectare (Ha)

Category 23 • Commercial – Utility Service Providers 1-5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area of one (1) Hectare but less than five (5) Hectares.

Category 24 • Commercial – Utility Service Providers >=5Ha

Description: Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area equal to or greater than five (5) Hectares.

Category 25 • Grazing and Agriculture <2,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area less than 2,000 Hectares.

Category 26 • Grazing and Agriculture 2,000 - <5,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 2,000 Hectares but less than 5,000 Hectares.

Category 27 • Grazing and Agriculture 5,000 - <25,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 5,000 Hectares but less than 25,000 Hectares.

Category 28 • Grazing and Agriculture 25,000 - <100,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 25,000 Hectares but less than 100,000 Hectares.

Category 29 • Grazing and Agriculture 100,000 - <200,000Ha

Description: Rural land, that is not within any other category, is predominantly used for cattle grazing or other conventional agriculture and has an area greater than 100,000 Hectares but less than 200,000 Hectares.

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Category 30 • Grazing and Agriculture >= 200,000Ha

Description: Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area equal to or greater than 200,000 Hectares.

Category 31 Major Transmission Site >10MVA

Description: All land used or intended to be used in whole or in part as an electricity substation with a capacity of greater than 10MVA.

The following Differential Rates have been made for 2026 - 2027

DIFFERENTIAL RATING CATEGORIES 2026 – 2027

Category	Cents in Dollar of Unimproved Valuation 2026 - 2027
2 Rural Land Other	3.0922
3 Urban Residential (Principal Place of Residence)	3.4322
4 Urban Residential (Not Principal Place of Residence)	4.1285
5 Urban Land – Vacant	4.2787
6 Rural - Large Scale Mixed Intensive Agriculture	0.2790
7 Rural - Large Scale Renewable Energy Farms	4.7634
8 Urban Commercial Land	3.4147
9 Urban Industrial land	3.6273
10 Transport Terminals	3.3110
11 Rural Tourism	1.5789
13 Extractive >5,000 Tonnes	0.3330
14 Mining Claim	10.3706
15 Mining (<5 Workers, UV <\$70,000)	10.3706
16 Mining (>5 Workers, UV <\$70,000)	10.3706
17 Mining (UV =<\$70,000)	5.0780
18 Work Camps 15-29 Persons	30.3134
19 Work Camps 30-99 Persons	30.3134
20 Work Camps 100-200 Persons	30.3134
21 Work Camps >200 Persons	30.3134
22 Commercial - Utility Service Providers <1Ha	43.0691
23 Commercial - Utility Service Providers 1 – 5Ha	108.1328
24 Commercial - Utility Service Providers >= 5Ha	76.0313
25 Rural Land – Grazing and Agriculture <2,000Ha	0.3752
26 Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	0.2359
27 Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	0.2227
28 Rural Land – Grazing and Agriculture 25,000 - <100,000Ha	0.2076
29 Rural Land – Grazing and Agriculture 100,000 - <200,000Ha	0.2960
30 Rural Land – Grazing and Agriculture >200,000Ha	0.2500
31 Major Transmission Site >10MVA	43.0691

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2. MINIMUM GENERAL RATE LEVY 2026 - 2027

In accordance with *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 4 Minimum General Rates, the following Minimum General Rate Levies for the various categories of land, shall apply for 2026 - 2027:

Minimum General Rates 2026 - 2027		
	Category	Minimum General Rate 2026 - 2027
2	Rural Land Other	\$1,045
3	Urban Residential (Principal Place of Residence)	\$806
4	Urban Residential (Not Principal Place of Residence)	\$967
5	Urban Land – Vacant	\$1,011
6	Rural - Large Scale Mixed Intensive Agriculture	\$5,920
7	Rural - Large Scale Renewable Energy Farms	\$15,951
8	Urban Commercial Land	\$1,002
9	Urban Industrial land	\$1,002
10	Transport Terminals	\$2,606
11	Rural Tourism	\$1,220
13	Extractive >5,000 Tonnes	\$13,323
14	Mining Claim	\$241
15	Mining (<5 Workers, UV <\$70,000)	\$821
16	Mining (>5 Workers, UV <\$70,000)	\$15,521
17	Mining (UV =<\$70,000)	\$18,477
18	Work Camps 15-29 Persons	\$12,805
19	Work Camps 30-99 Persons	\$25,608
20	Work Camps 100-200 Persons	\$86,129
21	Work Camps >200 Persons	\$171,484
22	Commercial - Utility Service Providers <1Ha	\$9,728
23	Commercial - Utility Service Providers 1 – <5Ha	\$9,728
24	Commercial - Utility Service Providers >= 5Ha	\$9,728
25	Rural Land – Grazing and Agriculture <2,000Ha	\$1,194
26	Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	\$1,202
27	Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	\$1,277
28	Rural Land – Grazing and Agriculture 25,000 - <100,000Ha	\$3,041
29	Rural Land – Grazing and Agriculture 100,000 - <200,000Ha	\$8,208
30	Rural Land – Grazing and Agriculture >200,000Ha	\$11,869
31	Major Transmission Site >10MVA	\$21,061

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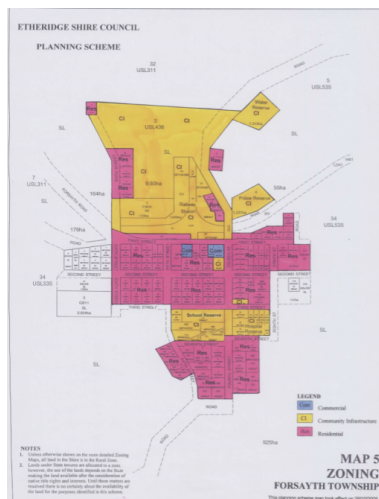
SPECIAL RATES AND CHARGES

1. SPECIAL CHARGE – WASTE MANAGEMENT CHARGE (EINASLEIGH, MT SURPRISE & FORSAYTH)

In accordance with Section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of waste management services in the urban areas (as defined within Etheridge Shire Council's Planning Scheme).

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within each of the benefited areas described in the town area maps 'Planning Maps – Einasleigh, Mt Surprise and Forsayth. Where a parcel of rateable land includes two or more lots, the charge will be levied on each lot.



- The service facility or activity for which the special charge is made is for the provision of maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsayth. The Special Charge will substantially fund the activity, however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the special charge.
- Council considers that land contained within the defined areas receives an equal special benefit from access to the waste management facilities. Council also considers that the benefit is shared equally by all parcels of land regardless of the value of such land.
- The service facility or activity for which the special charge is made is for the provision of waste management facilities as set out in the expenditure item in the budget document for the Shire of Etheridge for 2026 - 2027.
- The time for implementing the overall plan is one (1) year ending 30 June 2027. However, provision of waste management facilities is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2027.
- The special charge is intended to raise all funds necessary to carry out the overall plan.

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The amount of Special Charge (Waste) for Forsayth, Einasleigh & Mt Surprise

	Special Waste Charge
	2026 - 2027
Parcel Vacant & or Occupied Dwelling	\$300.00
Parcel- Vacant	\$300.00

2. UTILITY CHARGES

Council will make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and or facilities.

The following utility charges will be implemented by Council during 2026 - 2027:

Cleansing – Georgetown

In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a cleansing charge on the owner of the land within the area of the Town of Georgetown and on such other lands outside of the Town of Georgetown where a collection service is supplied by Council.

Annual charges for the collection of each 240 litre bin will be based on the frequency of collection of such bin and the number of such bins collected in the normal course of rubbish collection.

Annual charges for the collection of each commercial bin (900 litre) will be based on the frequency of such bin and the number of such bins collected in the normal course of rubbish collection. Commercial operators may avail of the larger bin via an application to Council.

Rubbish collection frequency for bins shall be once per week.

The costs incurred in the operation and maintenance of all of the waste management functions of the Town of Georgetown (including rubbish collection activities) will be substantially funded by these cleansing charges however Council may determine to subsidise the service in view of the high costs of this service provision and the undue hardship that may result if full cost recovery was sought from the service charges.

The urban areas in question are defined in the Town Plan and comprise the township of Georgetown.

Cleansing utility charges for occupied land where Council deems that a service will be supplied are to be levied on the following basis:

- In respect of improvements erected during the year, cleansing charges shall be levied proportionally for the unexpired part of the year from the date the improvement is ready for occupation.

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CLEANSING CHARGE

For each house / dwelling unit / improved property

The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$664.00 per annum

Commercial, industrial of community Facility

The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$664.00 per annum

Commercial, industrial of community Facility

The amount of the charge to be levied is \$1,069.00 per annum for a 900 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

Additional Bins will be charged at \$955.00 per annum

Water Charges – Georgetown & Forsayth

In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a water charge in the manner described hereafter to be levied on all land within the shire whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to Council's various water supply systems.

The charges are also made in respect of any land or other structure, building or place on land to which water is supplied that is not rateable under Section 93 of the *Local Government Act 2009*.

All such charges levied shall be used to defray the cost of constructing water supply facilities, including the payment of interest, depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charge is:

A utility charge will be applied for the supply of water services to the townships of Georgetown and Forsayth and any surrounding properties which are connected, or capable of being connected to the town water supply system as defined in the Water Supply Service Areas (attachment A).

Water Charges shall be applied on a user pays basis utilising a Two Part Tariff System comprising a Water Base Access Charge plus a Water Consumption Charge for each kilolitre (1000 litres) of water used. Whilst the aim of the charges will generally be to achieve full cost recovery, Council may decide not to the set charges to achieve full cost recovery due to the poor economies of scale associated with small water supply systems and the resultant costs to consumers should full cost recovery be applied.

It is the view of Council that it is equitable for all properties within the water areas to contribute to the fixed costs of the water supply operation by way of the Access Charge, while the Consumption Charge for all water consumed conforms to user pays principles.

The Access Charge for each separately connected parcel of land within the water area (including Council owned or controlled land) shall be based upon the size of the service connection to such land. Such charges will be based on a base charge per unit with a standard 20mm service connection equating to 20 units. The Schedule of units applicable to different size meters shall be, unless exempted or reduced by Council resolution.

Because of the generally reduced level of use of water facilities by Religious, Charitable and Community Organisations, such Organisations shall be levied 50% of the Annual Access Charge applicable. Water Consumption Charges however will not attract any subsidy.

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The approved Religious, Charitable and Community Organisations in Georgetown are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese, The Queensland Country Women's Association and the William Wallace Lodge No 64 of the Ancient Free and Accepted Masons of Queensland.

The approved Religious, Charitable and Community Organisations in Forsayth are The Roman Catholic Diocese of Cairns, The Corporation of the Synod of the Carpentaria Diocese and The Queensland Country Women's Association.

Properties with more than one service connection shall be required to pay the applicable Access Charge for each such connection.

Where, in the opinion of the Director of Engineering Services, a larger than normally required water meter is fitted in order to allow for adequate pressure at a premises because of the substandard nature of the mains at that location, then the Chief Executive Officer may reduce the base access charges applicable for the connection down to the base access charge applicable to the next lowest category meter. (for example; a 50mm connection could be reduced to a 40mm connection).

An Unconnected Water Base Access Charge shall apply to each unconnected parcel of land within the water area not currently connected to the reticulation system where Council is able to provide a connection. As the ongoing costs of providing the capacity for connection to each unconnected site is not considered to be the same as for a connected site (as there is no meter maintenance involved) the Unconnected Access Charge shall be equivalent to one half the Access Charge for a 20mm Service Connection.

In setting the charges at the time of establishing a Council budget each year the following principles shall be used:-

- Access Charge to be based on the anticipated ongoing costs of providing, maintaining and improving the reservoir and reticulation system.
- Consumption Charge is to be based on anticipated recurrent short term costs incurred in the maintenance and operations of pumping and treatment systems (including water quality testing).

For the Township of Georgetown, Council may determine to charge a lesser charge for the first 700 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale applicable to providing water to townships in the region and the hardship that would result in seeking full cost recovery for these services. Water use of more than 700 kilolitres per 6 months will be charged at a higher rate per kilolitre to ensure that fuller cost recovery is achieved for amounts considered as excessive.

The amount of Water Base Charge – Georgetown (1 unit = \$46.60)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

The amount of Water Consumption Charge - Georgetown	
Georgetown	Charge per Annum
Per Kilolitre of Use	81.00 cents up to 700 kilolitres per half year
Per Kilolitre of Use	170.00 cents over 700 kilolitres per half year

For the Township of Forsayth, Council may determine to charge a lesser charge for the first 500 kilolitres per 6 month billing cycle and fund any resultant shortfall from a mix of General Revenue and Grants in recognition of the poor economies of scale

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applicable to providing water to townships in the region and the hardship that would result in seeking full cost recovery for these services. Water use of more than 500 kilolitres per 6 months will be charged at a higher rate per kilolitre to ensure that fuller cost recovery is achieved for amounts considered as excessive.

The amount of Water Base Charge – Forsayth (1 unit = \$46.60)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

The amount of Water Consumption Charge- Forsayth	
Forsayth	Charge per Annum
Per Kilolitre of Use	115.00 cents up to 500 kilolitres per half year
Per Kilolitre of Use	236.00 cents over 500 kilolitres per half year

For Rural Properties connecting off the raw water mains, connections shall be limited to those approved under the initial agreement(s) between Council and property owner, negotiated as part of the water main pipeline for the Charleston Dam project. Under this agreement, properties have been granted a fixed number of connections to the raw water main, with each connection limited to 20mm connections. Connections will be metered. Primarily, water off-take is for stock watering purposes in lieu of access to the Delaney River. As the connection has been granted as compensation, properties will not pay an access charge for the connection or a consumption charge.

Other rural properties connected to raw water supply networks will continue to pay an access and consumption charge – the access charge will be determined in accordance with the size of the connection (as outlined above).

The consumption charge for the following properties is set at \$0.592 / Kilolitre: -

Assessment	Lot on Plan
501-50000	L53 on Plan SP242966
420-01354	L1on Plan MPH2268
522-50000	L5306 on Plan SP287760
541-00000	L196 on Plan OL 149

INTEREST

Council will impose interest on rates and charges that remain unpaid after the appointed date for payment (i.e. the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by installment for the financial year 2026 – 2027.

Thirty days following the close of discount, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than \$20.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

Interest on arrears will be calculated in accordance with section 133 of the *Local Government Regulation 2012* and will be set at the rate of 12.19% per annum.¹

¹ Section 133 of the *Local Government Regulation 2012* (LGR) has been amended to change the way that the maximum interest rate on overdue rates and charges is calculated. The new method is based on the calculation used for the interest

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LEVYING OF RATES AND CHARGES

In accordance with section 104 of the *Local Government Regulation 2012*, Council will issue a rates notice to the registered owner(s) of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a yearly basis during the periods 1 July to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of August to better take into account the financial cycle of the local economy.

Methods of Payment

Council will accept the payment of rates by the following methods.



Payments can be made via accepted Credit Card Accounts.



Payment can be made via Eftpos



Available through participating financial institutions
Biller Code: 120519



Payment by mail



IN PERSON:

Payment can be made personally by Cash, Cheque or Money Order at any of the following Locations:
Georgetown Office – St George Street, GEORGETOWN QLD

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonor fees and discount will be lost where cheques are dishonored and not rectified prior to the discount date.

charged on unpaid State taxes under the Taxation Administration Act 2001 (TAA) and the Taxation Administration Regulation 2012 (TAR) (i.e. the Reserve Bank of Australia (RBA) 'bank bill yield rate' plus a margin of 8 per cent). For overdue rates and charges, the bank bill yield rate (3-month bank accepted bills monthly average) as at March of each year will be used to calculate the maximum rate of interest to apply for the following financial year.

Local governments will also be required to formally set the actual interest rate to be charged on overdue rates each year (up to the maximum interest rate set by the LGR and CBR). This is to be done by resolution as part of the annual budget process. In deciding the interest rate to be applied, local governments should ensure that they have documented evidence that they have given reasonable consideration to the interest rate, and this will include reasons for the interest rate chosen. This will allow ratepayers to understand the basis for the local government's decision. The bank bill yield rate as at March 2026 published by the RBA was 4.19 per cent, so the maximum interest rate for the 2026 - 27 financial year will be 12.19 per cent.

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Payments in Advance

Payments in advance by way of lump sum or installments may be accepted, however interest will not be payable on any credit balances held.

Payment by Installments

Council will allow payments by installment where it will benefit both the individual and assist with the collection of overdue rates and charges.

Installment plans shall be based on ability to pay and if possible full recovery within a specified period.

The acceptance of a request to pay by installment shall not be considered a 'Formal Payment Arrangement' and interest will continue to accrue at the rate determined in the policy statement. Council shall also retain the right to take legal action to recover outstanding rates (arrears) if deemed necessary.

TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 118 of the *Local Government Regulation 2012*, the rates and charges levied by council must be paid within **thirty (30) clear days** after the notice is issued.

With regard to financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st Notice issued within 21 days of end of discount period;
- (Clients will be given 21 days from post date of 1st notice to contact Council and either pay the outstanding amount in full or initiate an installment plan.)
- Where there has been no movement on an account or an installment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties.
- Properties in default of payment for three (3) or more years may initiate action under Section 140 of the *Local Government Regulation 2012* – Notice of intention to sell land for overdue rates or charges.

Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy. This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster.

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The Department of Primary Industries shall be the determining body for the process of declaration of drought.

REBATES AND CONCESSIONS

Discount

In accordance with section 130 of the *Local Government Regulation 2012*, Council will allow a 15% discount on General Rates (not including utility charges), if payment is made within 30 clear days from the date of issue of the notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation 2012*, then Council under section 130(10) of the *Local Government Regulation 2012*, may still allow the discount following written application by the ratepayer.

Pensioner Concessions

Council will allow a remission of 50% of the total of General Rates, Cleansing Utility Charges, Water Utility Annual Access Charges, Special Charges Waste Management and Special Charges to qualifying pensioners only subject to a maximum remission of two and one quarter times the maximum State Government Pensioner Rate Subsidy allowable in the year.

Currently the maximum State Government Pensioner Rate Subsidy is 20% of rates up to \$200 per annum so the comparative maximum Council Pensioner Remission is 50% of rates up to \$450 per annum.

Persons holding a Department of Veterans Affairs or a Queensland Repatriation Health Card issued by the Department of Veterans Affairs will receive the maximum discount allowable.

The concession shall be available to eligible pensioners in addition discount (above).

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland 'Pensioner Concession Card' issued by the Department of Social Security or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For all or specific conditions' issued by the Department of Veterans' Affairs.
- The approved pensioner must be the owner / joint owner or life tenant of the property that is his/her principal place of residence. In the cases of co-ownership, the Council subsidy will apply to the full share of the gross rates and charges regardless if only one of the owners are entitled to an approved pension.
- The claimant must be a resident of the shire on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of days resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- Pensioner concession is not available on income producing properties and applies to urban or rural residential lands. The Chief Executive Officer may, at his discretion, extend this concession to rural land in exceptional circumstances and/or where the primary land use code is 02 (Single Unit Dwelling), or 05 (Large Homesite – Dwelling) as determined by the Department of Natural Resources.
- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.

ETHERIDGE SHIRE COUNCIL



- Application for the above pensioner concessions is required only on initial application.

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

General Rate Caps

Council will not be using rate capping in 2026 - 2027.

Valuation Averaging

Council will not be averaging land valuations when implementing the Shire's Valuer-General valuation due to take effect 1st July 2026.

Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Shire in an industrial estate development or in a project with similar economic benefit to the Shire.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable by certain clubs or organisations that, in the opinion of the Chief Executive Officer, fulfill useful social and or charitable community needs, as identified in Council's Corporate Plan.

The following clubs and or associations shall fall into this category and will be granted concessions as listed below for the 2026 - 2027 financial year:

 Concessions to Community & Sporting Groups 2026 - 2027				
Club/Association	General Rate Concession 2026 - 2027	Water Access Charge	Water Consumption Charge	Cleansing Charge
Georgetown Golf Club	100%	N/A	N/A	N/A
William Wallace Lodge- Georgetown	100%	N/A	N/A	N/A
Forsyth Tennis Club	100%	N/A	N/A	N/A
Forsyth All Sports Club	100%	N/A	N/A	N/A
Forsyth Sporting Shooters Association	100%	N/A	N/A	N/A
Einaleigh Race Club	100%	N/A	N/A	N/A
Georgetown Turf Club	100%	N/A	N/A	N/A
Oak Park Race Club	100%	N/A	N/A	N/A
Mt Surprise Campdraft	100%	N/A	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A
QCWA	100%	50%	N/A	N/A
Roman Catholic Diocese of Cairns	100%	50%	N/A	N/A
The Corporation of the Synod of the Carpentaria Diocese	100%	50%	N/A	N/A

ETHERIDGE SHIRE COUNCIL



OPERATING CAPABILITIES, BORROWINGS, DEPRECIATION AND PROVISIONS:

▪ Operating Capability

The change in operating capability of the local government is disclosed as the bottom line of the Operating Statement. It reflects the change in total wealth of the Council.

The Shire's development and economic circumstances are not expected to alter by any significant amount in the foreseeable future.

▪ Borrowing Policy

Council is required to adopt a Borrowing Policy that outlines its intent to borrow funds for the respective the financial year, and the following 10 years.

Council will also maintain a working capital facility to manage cash balances, affected by the timing of the expenditure of claimable expenses (associated with Queensland Reconstruction Authority (Disaster Recovery Fund), Department of Transport and Main Roads and grant funded projects) to reimbursement of claimed costs. Further, Council retains the right to borrow funds for infrastructure development if an emergent situation arises.

▪ Depreciation and Non-Cash Expenses

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council has now recognised a value for its roads and other infrastructure assets in its financial statements in accordance with the various sections of the *Local Government Act 2009* and the *Local Government Regulation 2012*. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly may identify assets that it will not replace when their useful life has expired.

▪ Provisions

Council's accounts show due provision for leave and employment entitlements. The funds necessary to satisfy future need are held as part of investments.

REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service.

BUSINESS ACTIVITIES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides. Business activity fees are made where Council provides a services and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: -

- Commercial rents
- Plant hire,
- Private works
- Facility Hire
- Bulk water (stand pipe) supply

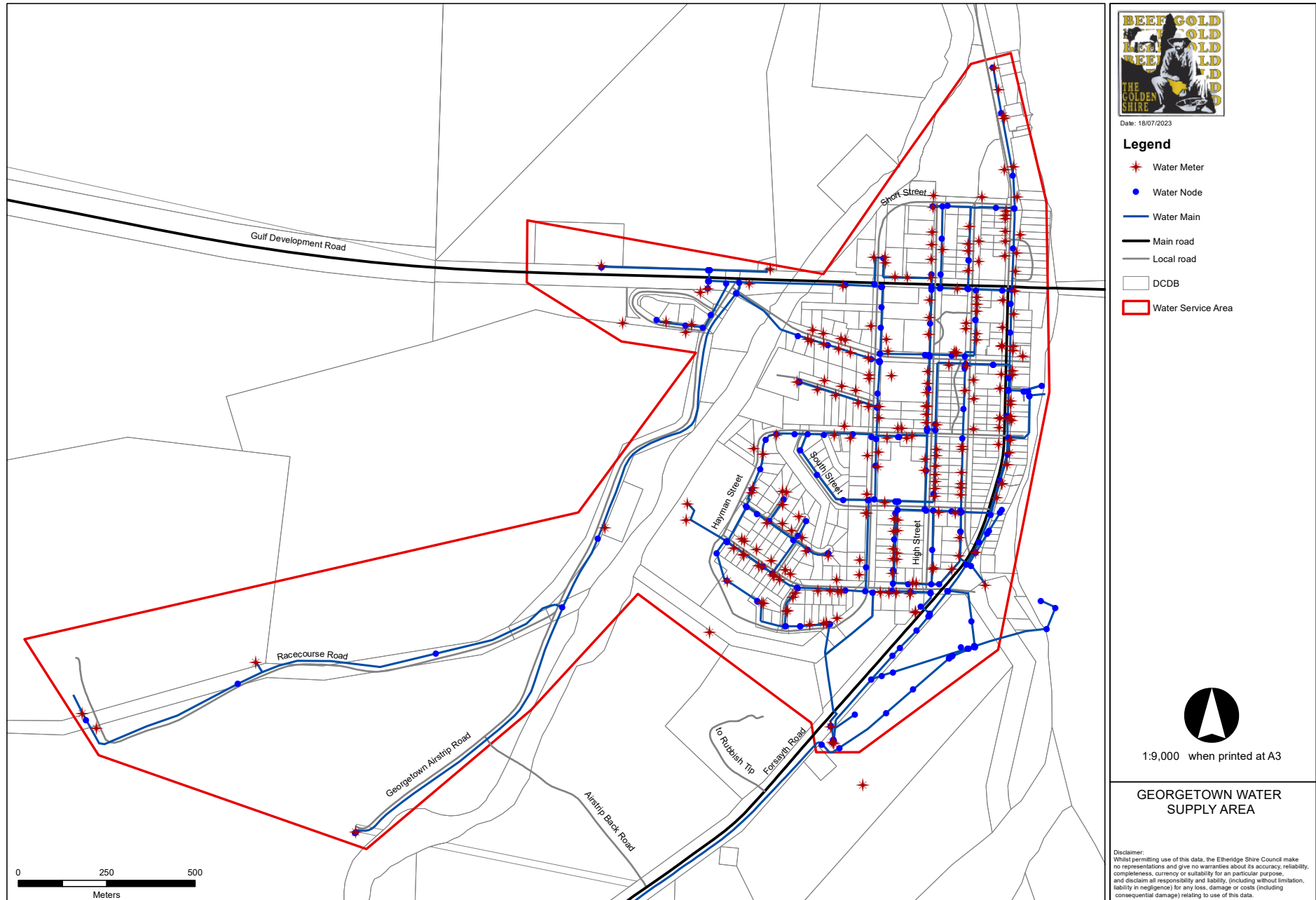
Please note: the above business activities are not business activities for the purposes of Chapter 3, Part 2 of the *Local Government Act 2009* or Chapter 3, Part 2 of the *Local Government Regulation 2012*.

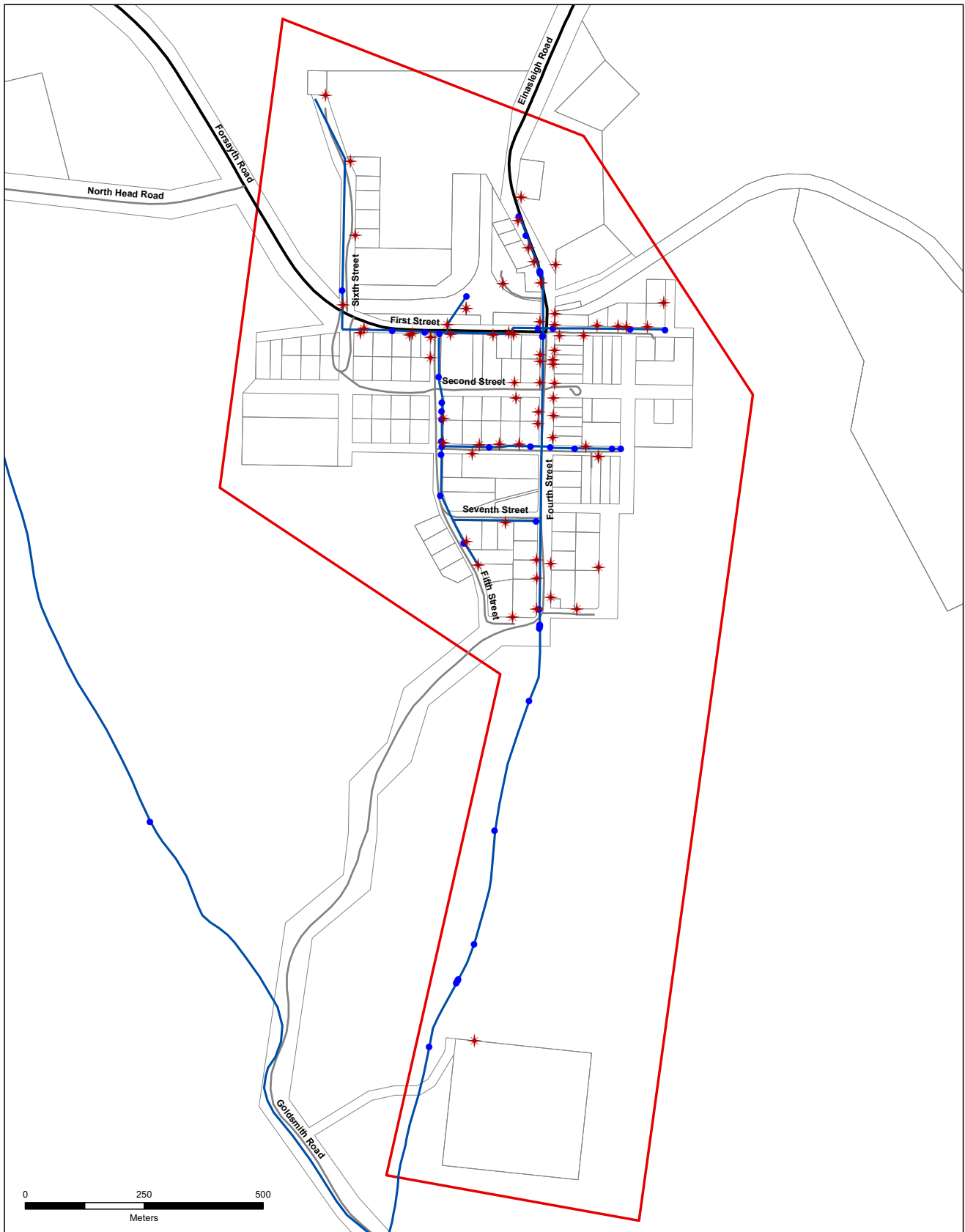
ETHERIDGE SHIRE COUNCIL



Attachment A

Water Supply Areas





Date: 18/07/2023

Legend

- ★ Water Meter
- Water Node
- Water Main
- Main road
- Local road
- DCDB
- Water Service Area



1:7,000 when printed at A3

FORSYTH WATER SUPPLY AREA

Disclaimer:
Whilst permitting use of this data, the Eberidge Shire Council make no representations and give no warranties about its accuracy, reliability, completeness, currency or suitability for an particular purpose, and disclaim all responsibility and liability, (including without limitation, liability in negligence) for any loss, damage or costs (including consequential damage) relating to use of this data.

Confidential Agenda General Meeting - Tuesday 28 July 2026

Key financial sustainability metrics	Target	Actual					Budget	Forecast									
		Jun-22A	Jun-23A	Jun-24A	Jun-25A	Jun-26A	Jun-27B	Jun-28F	Jun-29F	Jun-30F	Jun-31F	Jun-32F	Jun-33F	Jun-34F	Jun-35F	Jun-36F	
Operating surplus ratio	0% to 10%	1.8%	-2.4%	-17.7%	8.9%	14.5%	0.3%	-18.2%	-15.5%	-14.0%	-12.8%	-11.6%	-10.5%	-9.4%	-8.4%	-7.4%	
Cash expense cover ratio	> 3 months	4.8	3.8	2.8	5.0	6.4	8.3	13.6	13.1	12.7	12.4	12.2	12.2	12.2	12.4	12.8	
Asset sustainability ratio	> 90%	0.0%	0.0%	0.0%	0.0%	0.0%	88.5%	67.9%	65.3%	67.8%	69.6%	71.6%	73.1%	74.7%	75.8%	77.0%	
Average useful life of depreciable assets		56.3	51.4	44.4	46.5	50.4	50.8	47.6	46.9	46.3	45.4	44.6	43.5	42.6	41.3	40.2	
Net financial liabilities ratio	<= 60%	-32.7%	-18.1%	-8.8%	-23.3%	-28.5%	-39.5%	-68.1%	-64.6%	-62.7%	-61.7%	-61.6%	-62.4%	-63.9%	-66.3%	-69.4%	
Council controlled revenue ratio	> 60%	7.0%	4.9%	7.2%	5.0%	6.8%	8.3%	15.5%	15.4%	15.5%	15.6%	15.6%	15.7%	15.7%	15.8%	15.8%	
Total debt service cover ratio	> 2 times	na	275.6	(4.0)	23.7	97.0	34.5	4.4	5.7	6.4	7.2	8.0	8.9	9.8	10.7	16.8	
Capital expenditure ratio		na	na	na	na	na	2.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	
Population Growth Ratio		-	-	-	-	-	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	-0.0629%	

Etheridge Shire Council

Percentage change in Rates & Utility Charges

Pursuant to sections 169 (7) and (8) of the *Local Government Regulation 2012*, a Local Government must present with their annual budget, the percentage change in rates and utility charges levied for the financial year compared with the previous budget. All discounts and rebates must be excluded from this calculation.

	2025/26	2026/27	Total Levy \$ ^	Total Levy % ^
General Rates	\$2,750,890	\$2,927,770	\$176,880	6.4%
<i>Garbage</i>	\$215,480	\$233,588	\$18,108	8.4%
<i>Water</i>	\$398,756	\$433,048	\$34,293	8.6%
<i>Excess Water</i>	\$170,960	\$184,905		8.4%
TOTAL	\$3,536,086	\$3,779,311	\$243,226	6.9%

Item No: 10.5
Subject: 2026-2027 Rates & Utility Charges
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

This report seeks Council's adoption of statutory rating resolutions for the 2026-2027 financial year, as required under the *Local Government Act 2009* and *Local Government Regulation 2012*. The resolutions cover the issue of rates notices, early payment discounts, interest on overdue amounts, concessions for pensioners and not-for-profit organisations, and differential rating categories. It also includes utility and special charges for waste and water services, and the collection of the State Government's Emergency Management, Fire and Rescue Levy. Adoption of these resolutions will enable Council to lawfully levy and collect rates and charges to support the 2026-2027 Budget.

RECOMMENDATION

Council resolves that:

1. Issue of Rates Notice

Pursuant to section 104 and 107 of the *Local Government Regulation 2012*, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied and furthermore rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied. Council will issue notices on a yearly basis during the periods 01 July to 30 June in the respective financial year.

2. Discount Period for Rates & Charges

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates levied shall be subject to a discount of 15% if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- a) all of the rates and charges are paid within 30 days of the date of issue of the rate notice;
- b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

3. Interest on Arrears for Rates & Charges

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest at the rate of 12.19% per annum is to be charged on all overdue rates or charges that remain unpaid after the appointed date for payment (i.e. the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by instalment.

4. Concessions and Rebates on Rates and Charges

Pursuant to sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council resolve to grant a rebate upon the differential general rate, cleansing charge, water base access charge and waste management special charge of \$250.00 per annum above the state government pensioner remission shall be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission and subject to conditions outlined in the S002 Revenue Statement.

5. Concession for Non-Profit Clubs & Associations

Pursuant to sections 119, 120, 121 and 122 of the *Local Government Regulation 2012*, Council resolve to grant varied levels of rating concessions to approved charitable and other not-for-profit

community organisations, including not-for-profit sporting bodies, in accordance with the provisions of the S002 Revenue Statement.

6. Collection of Fire & Rescue Levy

Pursuant to section 107 of the *Local Government Regulation 2012* and section 114 & 128A of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:

- a) for the full year 1 July 2026 to 30 June 2027 in the August/ September period;
- b) Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the date of the issue of the rate notice.

7. Categorisation of land for differential general rates

That pursuant to section 94 of the *Local Government Act 2009* and section 81 of the *Local Government Regulation 2012*, categorise rateable land into the following rating categories according to description for each proposed rate category and Council delegates to the Chief Executive Officer the power, pursuant to section 257 of the *Local Government Act 2009* 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:

Category 2: Rural Land Other - Rural land that does not fall within any other rural category.

Category 3: Urban Residential (Principal Place of Residence) - All urban residential land, which is the owner's principal place of residence.

Category 4: Urban Residential (Not Principal Place of Residence) - Other urban residential land, not included in any other category, which is not the owner's principal place of residence.

Category 5: Urban Land Vacant - Urban land that is vacant.

Category 6: Rural Large Scale Mixed Intensive Agriculture - Rural land, that is not within any other rural category that is being utilised or has the potential to be utilised, in whole or in part, by virtue of improvements or activities conducted upon the property for a system of large scale intensive cultivation using large amounts of labour and/or high efficiency machinery for planting, cultivating and harvesting.

Category 7: Rural Large Scale Renewable Energy Farms - Rural Land that is not within any other rural category that is being utilised or has the potential to be utilised in whole or in part by virtue of improvements or activities conducted upon the property for the production of electricity from renewable energy sources such as biomass, solar, wind, tidal, wave and water (i.e. hydro-electric).

Category 8: Urban Commercial Land - Rural Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose.

Category 9: Urban Industrial Land - Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for an industrial purpose.

Category 10: Transport Terminals - Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property by trucking, earthmoving or similar providers.

Category 11: Rural Tourism - Rural land in whole or in part, being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for tourism purposes.

Category 13: Extractive >5,000 tonnes - All land used in whole or in part for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 5,000 tonnes per annum.

Category 14: Mining Claim - Land upon which an approved Mining Tenement and or Mining Claim exists.

Category 15: Mining Claim (< 5 workers, UV <\$70,000) - Land that is a mine, has less than 5 workers and has an Unimproved Value less than \$70,000.

Category 16: Mining (> 5 workers, UV <\$70,000) - Land that is a mine has 5 workers or more and has an Unimproved Value less than \$70,000.

Category 17: Mining (UV =>\$70,000) - Land that is a mine and has an Unimproved Value of \$70,000 or more.

Category 18: Work Camps 15-29 - All land used or intended to be used in whole or in part for workforce accommodation of 15 to 29 persons.

Category 19: Work Camps 30-99 - All land used or intended to be used in whole or in part for workforce accommodation of 30 to 99 persons.

Category 20: Work Camps 100-200 - All land used or intended to be used in whole or in part for workforce accommodation of 100 to 200 persons.

Category 21: Work Camps >200 - All land used or intended to be used in whole or in part for workforce accommodation of greater than 200 persons.

Category 22: Commercial Utility Service Providers <1Ha - Land being utilized or having the potential to be utilized by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area less than one (1) Hectare (Ha)

Category 23: Commercial Utility Service Providers 1-5Ha - Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area of one (1) Hectare but less than five (5) Hectares.

Category 24: Commercial Utility Service Providers >=5Ha - Land being utilised or having the potential to be utilised by virtue of improvements or activities conducted upon the property for a Utility Service Provider (i.e. Telstra, Optus, Ergon, Energex) with and has an area equal to or greater than five (5) Hectares.

Category 25: Grazing and Agriculture <2,000Ha - Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area less than 2,000 Hectares.

Category 26: Grazing and Agriculture 2,000 - <5,000Ha - Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 2,000 Hectares but less than 5,000 Hectares.

Category 27: Grazing and Agriculture 5,000 - <25,000Ha - Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 5,000 Hectares but less than 25,000 Hectares.

Category 28: Grazing and Agriculture 25,000 - <100,000Ha - Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area greater than 25,000 Hectares but less than 100,000 Hectares.

Category 29: Grazing and Agriculture 100,000 - <200,000Ha - Rural land, that is not within any other category, is predominantly used for cattle grazing or other conventional agriculture and has an area greater than 100,000 Hectares but less than 200,000 Hectares.

Category 30: Grazing and Agriculture $\geq$ 200,000Ha - Rural land, that is not within any other category, predominantly used for cattle grazing or other conventional agriculture and has an area equal to or greater than 200,000 Hectares.

Category 31: Major Transmission Site >10MVA - All land used or intended to be used in whole or in part as an electricity substation with a capacity of greater than 10MVA.

8. Setting of Differential General Rates and Minimum General Rates 2026-2027

That pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rates be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate be made and levied for each differential general rate category as follows:

DIFFERENTIAL RATING CATEGORIES & MINIMUM GENERAL RATES 2025 - 2026

Category	Differential Rate	Minimum General Rate
2 Rural Land Other	3.0922	\$1,045
3 Urban Residential (Principal Place of Residence)	3.4322	\$806
4 Urban Residential (Not Principal Place of Residence)	4.1285	\$967
5 Urban Land – Vacant	4.2787	\$1,011
6 Rural - Large Scale Mixed Intensive Agriculture	0.2790	\$5,920
7 Rural - Large Scale Renewable Energy Farms	4.7634	\$15,951
8 Urban Commercial Land	3.4147	\$1,002
9 Urban Industrial land	3.6273	\$1,002
10 Transport Terminals	3.3110	\$2,606
11 Rural Tourism	1.5789	\$1,220
13 Extractive >5,000 Tonnes	0.3330	\$13,323
14 Mining Claim	10.3706	\$241
15 Mining (<5 Workers, UV <\$70,000)	10.3706	\$821
16 Mining (>5 Workers, UV <\$70,000)	10.3706	\$15,521
17 Mining (UV =<\$70,000)	5.0780	\$18,477
18 Work Camps 15-29 Persons	30.3134	\$12,805
19 Work Camps 30-99 Persons	30.3134	\$25,608
20 Work Camps 100-200 Persons	30.3134	\$86,129
21 Work Camps >200 Persons	30.3134	\$171,484
22 Commercial - Utility Service Providers <1Ha	43.0691	\$9,728
23 Commercial - Utility Service Providers 1 – 5Ha	108.1328	\$9,728
24 Commercial - Utility Service Providers $\geq$ 5Ha	76.0313	\$9,728
25 Rural Land – Grazing and Agriculture <2,000Ha	0.3752	\$1,194
26 Rural Land – Grazing and Agriculture 2,000 - <5,000Ha	0.2359	\$1,202
27 Rural Land – Grazing and Agriculture 5,000 - <25,000Ha	0.2227	\$1,277

28	Rural Land – Grazing and Agriculture 25,000 - <100,000Ha	0.2076	\$3,041
29	Rural Land – Grazing and Agriculture 100,000 - <200,000Ha	0.2960	\$8,208
30	Rural Land – Grazing and Agriculture >200,000Ha	0.2500	\$11,869
31	Major Transmission Site >10MVA	43.0691	\$21,061

9. Special Rates & Charges – Waste Management Special Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy a special charge (to be known as the “Waste Management Special Charge”) of \$300.00, on all rateable land to which the overall plan applies, to fund the provision of maintenance and operations of all waste management facilities for the towns of Einasleigh, Mt Surprise and Forsayth.

10. Waste Management Services

That pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy cleansing utility charges, for the supply of waste management services by the Council, as follows:

CLEANSING CHARGE

For each house / dwelling unit / improved property	The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day. Additional bins will be charged at \$664.00 per annum
Commercial, industrial of community Facility	The amount of the charge to be levied is \$736.00 per annum for a 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day. Additional bins will be charged at \$664.00 per annum.
Commercial, industrial of community Facility	The amount of the charge to be levied is \$1,069.00 per annum for a 900 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day. Additional bins will be charged at \$955.00 per annum

11. Utility Charges – Water Utility Charges

- a. Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services, as follows:

The amount of Water Base Charge – Georgetown (1 unit = \$46.60)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

The amount of Water Consumption Charge - Georgetown	
Georgetown	Charge per Annum
Per Kiloitre of Use	81.00 cents up to 700 kilolitres per half year
Per Kiloitre of Use	170.00 cents over 700 kilolitres per half year

 The amount of Water Base Charge – Forsyth (1 unit = \$46.60)		
	Units	Charge per Annum
Unconnected Lots	10 units	\$466.00
All Charitable & Religious Uses	10 units	\$466.00
20mm Service Connection	20 units	\$932.00
25mm Service Connection	30 units	\$1,398.00
32mm Service Connection	50 units	\$2,330.00
40mm Service Connection	80 units	\$3,728.00
50mm Service Connection	125 units	\$5,825.00
75mm Service Connection	280 units	\$13,048.00
80mm Service Connection	320 units	\$14,912.00
100mm Service Connection	500 units	\$23,300.00

 The amount of Water Consumption Charge- Forsyth	
Forsyth	Charge per Annum
Per Kilolitre of Use	115.00 cents up to 500 kilolitres per half year
Per Kilolitre of Use	236.00 cents over 500 kilolitres per half year

- b. Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy a \$0.592 / kilolitre consumption charge, for the supply of raw water to the following rate assessments:

Assessment	Lot on Plan
501-50000	L53 on Plan SP242966
420-01354	L1on Plan MPH2268
522-50000	L5306 on Plan SP287760
541-00000	L196 on Plan OL 149

- c. Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is “actually read.”

BACKGROUND

1. Issue of Rates Notice

Section 104 Rate notice for rates or charges of the *Local Government Regulations 2012*:

1. (1) A local government may levy rates or charges only by a rate notice.
2. (2) A "rate notice" is a document stating—
 - a. the date when the rate notice is issued; and
 - b. the due date for payment of the rates or charges; and
 - c. if the local government has decided a discount applies to the rates or charges—
 - (i) the terms of the discount; and
 - (ii) the last day of the discount period; and
 - d. if the local government has decided rates or charges may be paid by instalments—the requirements for paying by instalments; and
 - e. the ways in which the rates or charges may be paid.

2. Discount Period for Rates & Charges

Section 130 of the *Local Government Regulation 2012*, Discount for prompt payment of rates or charges states:

1. A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.
2. The amount of the discount and the discount period may differ for different rating categories of rateable land.
3. The discount period is a period that ends on or before the due date for payment.

Examples of discount period—

- 1 month before the due date for payment
- a period of 1 month ending 2 weeks before the due date for payment
 - 4. The local government must, by resolution, make the decision at its budget meeting.
 - 5. The resolution must state—
 - a. whether the discount is to be—
 - i. a fixed amount; or
 - ii. a percentage of the rates or charges; and
 - b. if the discount is to be a fixed amount—the amount; and
 - c. if the discount is to be a percentage of the rates or charges—the percentage; and
 - d. whether the discount applies only if—
 - iii. i. other rates or charges are paid; or
 - iv. ii. an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and
 - e. the discount period.
 - 6. The local government may allow more than 1 discount period for rates or charges only if the local government's resolution—
 - a. states more than 1 discount period for the rates or charges; and
 - b. allows a different discount for each discount period.
 - 7. The local government may, by resolution, change the discount period to end on a later day (the new discount day).
 - 8. However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.
 - 9. If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.
 - 10. If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.
 - 11. A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.

3. Interest on Arrears for Rates & Charges

Local Government Regulation 2012, Section 133 - Interest on overdue rates or charges

1. Interest is payable on overdue rates or charges from –
 - a. the day the rates or charges become overdue; or
 - b. a later day decided by the local government.
2. Interest must be calculated –
 - a. on daily rests and as compound interest; or
 - b. in another way the local government decides, if an equal or lower amount will be payable.
3. The rate of interest payable is —
 - a. for a day before 1 July 2019—an annual rate, of not more than 11%, decided by the local government; or
 - b. for a day on or after 1 July 2019—an annual rate, of not more than the prescribed rate for the day, decided by the local government.
4. A decision of the local government under this section must —
 - a. apply equally to all ratepayers; and
 - b. for a decision under subsection (3)(b)—be made by resolution at the local government's budget meeting for the financial year that includes the day to which the decision relates.

5. In this section — bank bill yield rate, for a day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year in which the day occurs. Editor's note— The monthly average yield of 90-day bank accepted bills can be accessed on the Reserve Bank of Australia's website. prescribed rate, for a day, means the rate that is the sum of —
- a. the bank bill yield rate for the day, rounded to 2 decimal places; and
 - b. 8% for the 2025/2026 financial year, the maximum amount of interest that can be calculated on overdue rates and charges is 12.19%. The maximum interest rate for previous financial years was:
 - 2025-26 financial year was 12.12 per cent
 - 2024-25 financial year was 12.35 per cent
 - 2023-24 financial year was 11.64 per cent
 - 2022-23 financial year was 8.17 per cent
 - 2021-22 financial year was 8.03 per cent.
 - 2020-21 financial year was 8.53 per cent.
 - 2019-20 financial year was 9.83 per cent.

4. Categorisation of land for Differential General Rates & Minimum General Rates 2026-2027

Each year, as part of the adoption of the Annual Budget, Council is required to adopt the differential rating categories under which rates will be levied for the year as well as the differential rates and minimums to be levied. Properties in the Etheridge Shire local government area have not been subjected to a land revaluation by the Valuer-General in the current year.

5. Collection of Fire & Rescue Levy

Fire and Emergency Services Act 1990

Section 114 Manner of giving notification

(1) A levy notice may be given to the owner of prescribed property—

(a) as an item on a rate notice given to the owner in respect of that property;

6. Concessions and Rebates on Rates and Charges & Concession for Non-Profit Clubs & Associations

A local government may grant a ratepayer a concession for rates or charges for land only under this part.

Section 120 of the Local Government Regulation 2012 allows Council to only grant a concession on land that is owned or occupied by a stated ratepayer or class of ratepayer.

These include but are not limited to:

- A pensioner;
- An entity whose objective do not include making a profit; or
- An entity that provides assistance or encouragement for arts or cultural development.
- Where payment of rates and charges will cause a hardship to the ratepayer.

Concessions may only be for the following types: -

- A rebate of all or part of the rates or charges;
- An agreement to defer payment of the rates or charges;
- An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

Council may grant the concession only by a resolution granting the concession to a stated ratepayer or class of ratepayer.

7. Special Rates & Charges – Waste Management Special Charge & Waste Management Services (Cleansing)

In accordance with Section 94(1)(b)(i) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a special charge for the provision of waste management services in the urban areas (as defined within Etheridge Shire Council's Planning Scheme) to the Townships of Forsayth, Einasleigh and Mount Surprise.

Council will also make and levy a utility charge on any land, whether vacant or occupied and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and or facilities. In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a cleansing charge on the owner of the land within the area of the Town of Georgetown and on such other lands outside of the Town of Georgetown where a collection service is supplied by Council.

Both the Waste Management Charge and Cleansing Charge will be administered as per S002 Revenue Statement.

8. Utility Charges – Water Utility Charges

In accordance with Section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will make and levy a water charge in the manner described hereafter to be levied on all land within the shire whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to Council's various water supply systems.

The charges are also made in respect of any land or other structure, building or place on land to which water is supplied that is not rateable under Section 93 of the *Local Government Act 2009*.

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

The information presented incorporates both the proposed budget for 2026/2027 and the ten-year Financial Forecast.

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Review of Revenue Policy & Revenue Statement undertaken.

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

The budget must be adopted before 1st August 2026 and in accordance with the requirements of the *Local Government Act 2009* and *Local Government Regulation 2012*.

ATTACHMENTS

Nil

Item No: 10.6
Subject: 2026-2027 Fees & Charges
Classification: Open
Author: Renee Bester, Director of Corporate Services

EXECUTIVE SUMMARY

This report presents Council's proposed Fees and Charges Schedule for the 2026-2027 financial year, developed in accordance with Section 97 of the *Local Government Act 2009*. Adoption of the schedule ensures financial transparency, consistency in service pricing, and alignment with Council's 2026-2027 Budget. The Fees and Charges will take effect once adopted, unless otherwise stated.

RECOMMENDATION

That in accordance with section 97 of the *Local Government Act 2009*, Council adopts the 2026-2027 Fees and Charges Schedule as presented as part of the 2026-2027 Budget.

BACKGROUND

Under Section 97 of the *Local Government Act 2009*, Council has the authority to fix cost-recovery and other fees by resolution. Fees and charges are reviewed annually as part of Council's budget process to ensure they reflect the cost-of-service delivery, regulatory compliance, and community affordability. This review includes benchmarking against similar local governments and assessing changes in operational costs, legislative requirements, and service demand.

The proposed 2026-2027 Fees and Charges Schedule has been prepared in consultation with relevant departments and aligns with Council's strategic financial objectives. Adoption of the schedule supports long-term financial sustainability and ensures that fees remain fair, accountable, and legally compliant.

LINK TO CORPORATE PLAN

Corporate Plan Aim No. 5: Best practice corporate governance and organisational excellence.
Corporate Outcome No 5.1: Effective communication between Council and the community and across the community.

BUDGET & RESOURCE CONSIDERATIONS

The information presented incorporates both the proposed budget for 2026/2027.

LEGAL CONSIDERATIONS

Local Government Act 2009

Local Government Regulation 2012

POLICY IMPLICATIONS

Nil

CONSULTATION

Consult: The community has been informed and consulted via community meetings, social media postings.

RISK ASSESSMENT

Risk Assessment Outcome: Low

Council must review its fees and charges and adopt by resolution at least once per year.

ATTACHMENTS

1. F Y 2026-2027 Fees & Charges [**10.6.1** - 8 pages]

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Building Applications

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Class 1 (a)	Application Fee - Class 1(a) – single dwelling - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,401.00
Class 1 (b)	Application Fee – Class 1(b) – boarding house, guest house, hostel - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,505.00
Class 2	Application Fee – Class 2 – a building containing 2 or more sole- occupancy units being a separate dwelling - incorporates 5 inspections	R	P.A. 2016	97(2) (a)	\$1,673.00
Class 3	Application Fee – Class 3 – a residential building, other than a building of Class 1 or 2, including – backpackers accommodation, residential part of a hotel or motel - incorporates 5 inspections	R	P.A. 2016	97(2) (a)	\$1,798.00
Class 4	Application Fee – Class 4 – a dwelling in a building that is Class 5, 6, 7, 8 or 9 if it is the only dwelling in the building - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,458.00
Class 5	Application Fee – Class 5 – an office building used for professional or commercial purposes, excluding buildings of Class 6, 7, 8 or 9 - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,458.00
Class 6	Application Fee – Class 6 - a shop or other building for the sale of goods by retail or the supply of services direct to the public, including— (a) an eating room, cafe, restaurant, milk or soft-drink bar; or (b) a dining room, bar, shop or kiosk part of a hotel or motel; or (c) a hairdresser's or barber's shop, public laundry, or undertaker's establishment; or (d) market or sale room, showroom, or service station - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,482.00
Class 7 (a)	Application Fee – Class 7(a) – a car park - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,479.00
Class 7 (b)	Application Fee – Class 7(b) – for storage, or display of goods or produce for sale by wholesale - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,479.00
Class 8	Application Fee – Class 8 - a laboratory, or a building in which a handicraft or process for the production, assembling, altering, repairing, packing, finishing, or cleaning of goods or produce is carried on for trade, sale, or gain - incorporates 4 inspections	R	P.A. 2016	97(2) (a)	\$1,533.00
Class 9 (a)	Application Fee – Class 9(a) - a health-care building; including those parts of the building set aside as a laboratory - incorporates 4 inspection	R	P.A. 2016	97(2) (a)	\$1,533.00
Class 9 (b)	Application Fee – Class 9(b) - an assembly building, including a trade workshop, laboratory or the like in a primary or secondary school, but excluding any other parts of the building that are of another Class - incorporates 4 inspection	R	P.A. 2016	97(2) (a)	\$1,533.00
Class 9 (c)	Application Fee – Class 9(c) - an <i>aged care building</i> - incorporates 4 inspection	R	P.A. 2016	97(2) (a)	\$1,533.00
Class 10 (a)	Application Fee – Class 10(a) - a non-habitable building being a private garage, carport, shed - incorporates 1 inspection	R	P.A. 2016	97(2) (a)	\$458.00
Class 10 (b)	Application Fee – Class 10(b) - a structure being a fence, mast, antenna, retaining or free-standing wall, swimming pool, or the like - incorporates 1 inspection	R	P.A. 2016	97(2) (a)	\$570.00
Swimming Pool Compliance Inspection	Swimming Pool Compliance Inspection – incorporates 1 inspection and cost of Pool Safety Certificate from Pool Safety Council	R	P.A. 2016	97(2) (a)	\$237.00
Inspections	Additional Inspections as required for the development	R	P.A. 2016	97(2) (a)	\$198.00
Alterations & Additions to Dwelling – (Class 1)	Application Fee – includes 2 inspections	R	P.A. 2016	97(2) (a)	\$855.00
Alterations & Additions to Building – (Class 2-9)	Application Fee – includes 3 inspections	R	P.A. 2016	97(2) (a)	\$1,128.00
Restumping	Restumping – Application includes 2 inspections	R	P.A. 2016	97(2) (a)	\$449.00
Change of Class	All Classes – 75% of building fee applicable to new class including 1 inspection	R	P.A. 2016	97(2) (a)	\$0.00
Copying of Plans	Sewer/Drainage Plans	C			\$121.00
Removal/Demolition of Building	Removal/Demolition of Building – Includes application processing and one (1) inspection – \$160.00 Assessment Fees - \$250.00 (Refer to Construction / Demolition Waste Fee for burial fees) (NB. GST is only applicable on Application Fee & Inspection Fee)	R	P.A. 2016	97(2) (a)	\$524.00
Resite Dwelling	Resite Building from within Shire (Requires 2 applications). 1. Apply to remove from existing site. – (Refer to above Fee) 2. Apply to construct on new site. – (As detailed below) Step 1: Amenity & Aesthetics assessment Step 2: Building Application Fee 1210.00 – Same as Class 1A Performance Bond \$ 1,000.00 (NB. GST is only applicable on the Application Fee & Inspection Fee)	R	P.A. 2016	97(2) (a)	\$163.00
		R	P.A. 2016	97(2) (a)	\$2,646.00

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Resite Building from outside Shire	Resite Building from outside Shire Step 1: Amenity & Aesthetics assessment –	R	P.A. 2016	97(2) (a)	\$163.00
	Step 2: Building Application – 1130 Performance Bond - \$20,000.00 – Refundable upon issue of certificate or practical completion (NB. GST is only applicable on the Application Fee & Inspection Fee)	R	P.A. 2016	97(2) (a)	\$2,646.00
Driveway Crossovers	Driveway/Crossover Approval - Application and Inspection fee	C			\$204.00
Approval – Extension of Time	For an extension of approval period	R	P.A. 2016	97(2) (a)	\$204.00
	Building Records search only	R			\$198.00
	Building Records search only - urgent				\$314.00
	Building Site inspection (non structural)		P.A. 2016	97(2) (a)	\$320.00
Engineering & Health Searches	Full Engineering Search (Water, Sewerage, road, stormwater, town planning & building information)	R	P.A. 2016	97(2) (a)	\$2,315.00
	Minor Engineering Search				
	Health & Environmental Search (search of councils records and reports on outstanding requisitions for food premises, vehicles, hairdressers, caravan parks, flammable & combustible liquids storages, & environmental)				
Amended Plans	Minor amendments to plans.	R	P.A. 2016	97(2) (a)	\$312.00
Archival fee for private certifiers	Processing fee for amending property records etc	C			\$138.00

Plumbing Applications

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Domestic Plumbing	Domestic Plumbing Application (Fee is charged at actual cost. A \$472.50 base fee is charged initially + actual costs if over and above \$472.50)	R	Water Act 2000	97(2) (a)	Base fee + cost
Commercial Plumbing	Commercial Plumbing Application (Fee is charged at actual cost. A \$765 base fee is charged initially + actual costs if over and above \$765)	R	Water Act 2000	97(2) (a)	Base fee + cost
Additional Inspection	Additional inspections (at cost)	R	Water Act 2000 Plumbing & Drainage Act 2002	97(2) (a)	At cost

Planning & Development Applications Reconfigure of a Lot

Classification	Description	Type	Fee	Legislation	FY26/27 Fee
Reconfigure of a Lot	Develop Application for reconfiguring a lot (fee is charged at actual cost - \$1,155.00 is charged initially + Actual costs if over and above \$1,155.00)	R	Cost recovery Fee	<i>Sustainable Planning Act 2009</i> S260(1)(d)(i) & s370	Base fee \$1155.00 + cost
	Sealing of Survey Plans	R	Cost recovery Fee	Local Government Act 2009 s97(2)(a)	\$207.00

Material Change of Use

Classification	Description	Type	Fee	Legislation	FY26/27 Fee
Material Change of Use	Development Application for Material change of use – code & impact accessible (Fee is charged at actual cost - \$1,155.00 is charged initially + actual costs if over and above \$1,155.00)	R	Cost Recovery Fee	<i>Sustainable Planning Act 2009</i> S260(1)(d)(i) & s370	Base fee \$1155.00 + cost
	Development Application for material change of use – Associated Minor Industrial Use on Industrial Lots	R	Cost Recovery Fee	<i>Sustainable Planning Act 2009</i> S260(1)(d)(i) & s370	\$371.00

Sundry Planning & Development Fees

Classification	Description	Type	Fee	Legislation	FY26/27 Fee
Planning Certificates	Limited Shire Planning Certificate	R	Cost	LGA 2009	\$ 463.05
	Standard Planning Certificate	R			\$ 1,041.60
	Full Planning Certificate (Consultancy Required)	R			\$ 2,547.30

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Advertising Signs	Town Planning Signs	Service Charge	Recovery	s97(2)(a)	\$ 95.55
Reports, documents	Boundary Dispensation	R			\$ 486.15
Renewable Energy Community Benefits	Application and initial meeting for Renewable energy Social Impact Assessment and Community Benefits Agreement	C	Cost Recovery	P. A. 2016	\$ 1,000.00
	Ongoing participation that includes consultation, engagement, review, evaluation of a Social Impact Assessment and negotiation of a Community Benefits Agreement	C	Cost Recovery	P. R. 2017	At cost
Etheridge Shire Council as a Referral Agency	Concurrence Referral or Advice Referral where not realted development assessable against the Building Assessment Provisions only.	C	Cost Recovery	P. A. 2016	As per application fee

Water Supply

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Water Connections	20mm Standard service	R	Water Act 2000	97(2) (a)	\$ 911.40
	25mm Water Service	R		97(2) (a)	\$ 943.95
	32mm Water Service	R		97(2) (a)	\$ 975.45
	32mm Water Service with Backflow	R		97(2) (a)	\$ 1,949.85
	Other water connections (> 32mm)	R		97(2) (a)	POA
Disconnection	Disconnection of water service	R		97(2) (a)	\$ 324.45
Special Meter Reading Fee	Special Meter Reading Fee	R		97(2) (a)	\$ 144.90
Meter Test Fee	Meter Test Fee (Refundable if under / over 4%)	R		97(2) (a)	\$ 248.85
Flow & Pressure Test	Flow & Pressure Test	R		97(2) (a)	\$ 144.90
Georgetown Stand Pipe	Stand Pipe (per kilolitre)	C			\$ 2.10

Environmental Health Fees

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Advertising	Political advertising (refundable deposit of \$550.00)	C			\$ 667.80
	Advertising signs - Application Fee (3 year permit - Fee per sign)	R	Local Law	97(2) (a)	\$ 121.80
Food Hygiene	Food Business Licence (Non Profit Organisations)	R	Food Act 2006 s52	97(2) (a)	\$ -
	New Food Business Licence (Includes 1 inspection)	R		97(2) (a)	\$ 382.20
	Renewal of Licence Fee (Includes 1 inspection)	R		97(2) (a)	\$ 382.20
	Renewal of Licence Fee (Includes 1 inspection) - Mine/work camps				\$ 406.66
	Additional inspections	R			At cost
	Restoration of Licence Fee (Includes 1 inspection)	R		97(2) (a)	\$ 382.20
	Miscellaneous Inspection Fee (Food)	R		97(2) (a)	\$ 156.45
	Amendment to Licence	R		97(2) (a)	\$ 64.05
	Replacement of Licence	R		97(2) (a)	\$ 64.05
	Mobile Food – Business Licence	R		97(2) (a)	\$ 255.15
	Event Licence	R		97(2) (a)	\$ 370.65
	Environmental Health Fee (Food Safety Program)	R		97(2) (a)	\$ 752.85
Entertainment Venue	Caravan Park – Annual Licence Fee	R	Local Law	97(2) (a)	\$ 382.20
	Application Fee	R	Local Law	97(2) (a)	\$ 170.10
Higher Risk Personal Appearance Services	Annual Licence Fee (Includes 1 inspection) (Skin Penetration etc..)	R	Public Health Act 2003	97(2) (a)	\$ 189.00
	Inspection Fee	R		97(2) (a)	\$ 155.40

Environmental Relevant Activity Fees

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
	Application Fee	R		97(2) (a)	\$ 274.05
	Asphalt Manufacturing (< 1,000t of asphalt per annum)	R		97(2) (a)	\$ 217.35
	Asphalt Manufacturing (> 1,000t of asphalt per annum)	R		97(2) (a)	\$ 2,778.30
	Plastic Product Manufacturing (manufacturing in a year, a total of 50t or more of plastic product, other than a plastic product mentioned in item 2)	R		97(2) (a)	\$ 2,430.75

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Environmentally Relevant Activity Fees	Plastic Product Manufacturing (manufacturing in a year, a total of 5t or more of carbon fibre, epoxy coating, foam, foam sandwich, mattings, resin, composite plastics or rigid fibre-reinforced plastics)	R	Environmental Protection Act 1994	97(2) (a)	\$ 4,686.15
	Metal Forming	R		97(2) (a)	\$ 217.35
	Metal Recovery (recovering less than 100t of metal in a day)	R		97(2) (a)	\$ 652.05
	Metal Recovery (recovering 100t or more of metal in a day, or 10,000t or more of metal product in a year, and carrying out the relevant activity – without using a fragmentiser)	R		97(2) (a)	\$ 1,649.55
	Metal Recovery (recovering 100t or more of metal in a day, or 10,000t or more of metal product in a year, and carrying out the relevant activity – using a fragmentiser)	R		97(2) (a)	\$ 4,426.80
	Surface Coating (anodising, electroplating, enamelling, galvanising or using, in a year, the following quantity of surface coating materials – 1t to 100t)	R		97(2) (a)	\$ 868.35
	Surface Coating (coating, painting or powder coating, using, in a year, the following quantity of surface coating materials – 1t to 100t)	R		97(2) (a)	\$ 217.35
	Boat Maintenance or Repair	R		97(2) (a)	\$ 1,476.30
	Waste Incineration & Thermal Treatment (incinerating or thermally treating waste vegetation, clean paper or cardboard)	R		97(2) (a)	\$ 217.35

Gates & Grids

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Gates or Grids	Application Fee (Per Grid once only on registration)	R	Local Law	97(2) (a)	\$ 144.90

Waste Management Fees

(Council is not licenced to accept asbestos materials within its Landfills)

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Commercial Waste Management Fees	Minimum Fee	C			\$174.30
	Commercial Waste (loose) per cubic metre	C			\$40.95
	Commercial Waste (compressed) per cubic metre (including concrete & building rubble)	C			\$51.45
	Car Bodies	C			\$202.65
	Deep burial of putrescible, offensive, noxious wastes (per cubic metre)	C			\$214.20
	Other approved contaminated materials (per cubic metre)	C			\$179.55
	Approved contaminated soil (per cubic metre)	C			\$179.55
	Motorcycle per tyre	C			\$3.15
	Car Tyres per tyre	C			\$6.30
	Car with Rim per tyre	C			\$12.60
	4wd / Light Truck per tyre	C			\$12.60
	4wd / Light Truck with Rim per tyre	C			\$30.45
	Truck per tyre	C			\$17.85
	Truck with Rim per tyre	C			\$31.50
	Tractor < 1.5m diameter per tyre	C			\$74.55
	Tractor 1.5m – 2.0m diameter per tyre	C			\$151.20
	Forklift / Bobcat per tyre	C			\$74.55
	Tractor / Earthmoving > 2m per tyre	C			\$214.20
Disposal of Septic/Grease Trap	Disposal of septic / grease trap waste (per litre)	C			\$0.05

Cemeteries

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Purchase of plot	Purchase of land/ plot/ columbarium wall (Includes Einasleigh, Gilbert & Gilberton – Columbarium)	C			\$58.80
Burial Fees	Burial fees (Maximum)	C			\$1,215.90
	Burial of ashes	C			\$58.80
Casket Fee	Casket Fee – Adult	C			\$1,001.70
	Casket Fee – Infant				\$306.60

Housing

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Council Housing	One bedroom dwelling	C			\$110.00
	Two bedroom dwelling	C			\$150.00
	Three bedroom dwelling	C			\$175.00
	Four bedroom dwelling	C			\$230.00
Independent Living	Affordable Housing Dwelling (2 bedroom)	C			\$225.00

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Facility	Independent Living Dwelling (2 bedroom)	C			\$225.00
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Terrestrial Fees

Local residents receive free entry and a discount on selected items instore.

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Admission Fees	Full Exhibit Entry - per person (24hr pass)	C			\$25.00
	Full Exhibit Entry - per person (24hr pass) - concession cardholder	C			\$20.00
	Full Exhibit Entry - per person (24hr pass) - group 10+	C			\$20.00

Childcare Fees

Note: Cancellation policy: Full fees will apply if notice of cancellation is less than 24 hours.

Classification	Description	Type	Legislation	Section No.	FY26/27 Fee
Little Gems Children's Centre	Full Day Rate per Child	C			\$75.00

Student Hostel Fees

Classification		Description	Type	Legislation	Section No.	FY26/27 Fee
Permanent Rates	Accommodation – Per Child per term	C		As per the rebate received by Centrelink		\$2,376.85
(Midday Monday to Midday Friday)	Food – Per Child per term				\$1,018.65	
Casual Rates	Accommodation – Per Child per week	C				\$300.00
(Midday Monday to Midday Friday)	Food – Per Child per week				\$128.70	

Public Halls

Georgetown Shire Hall

Classification	Description	Regulatory or Commercial	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
Concerts, Variety Shows, Plays	Visiting Professionals	C			\$637.35
	Amateurs – Local	C			\$621.60
	Rehearsal Fees	C			\$69.30
					\$96.60
Functions with Liquor Licence (Balls, Dances, Fetes, Sporting Events)	Day Hire – includes Main Hall, Bar & Supper Room	C			\$248.85
	Day Hire – Supper Room only	C			\$97.65
	Evening Hire – includes Main Hall, Bar & Supper Room	C			\$431.55
	Evening Hire – Supper Room Only	C			\$105.00
	Day & Evening Hire – includes Main Hall, Bar & Supper Room	C			\$680.40
	Day & Evening Hire – Supper Room Only	C			\$202.65
Functions without Liquor Licence (No Bar) (Balls, Dances, Movie Nights, Conferences, Meetings, Training)	Day Hire – includes Main Hall & Supper Room	C			\$189.00
	Day Hire – Supper Room only	C			\$105.00
	Evening Hire – includes Main Hall & Supper Room	C			\$243.60
	Evening Hire – Supper Room Only	C			\$128.10
	Day & Evening Hire – includes Main Hall & Supper Room	C			\$347.55
	Day & Evening Hire – Supper Room Only	C			\$214.20
Community Meetings	Day Hire – Main Hall	C			\$101.85
	Day Hire – Supper Room	C			\$58.80
	Evening Hire – Main Hall	C			\$214.20
	Evening Hire – Supper Room	C			\$87.15
Hire by Schools	Day Hire – includes Main Hall & Supper Room	C			\$72.45
	Hourly Charge – includes Main Hall & Supper Room	C			\$21.00
	Evening Hire – includes Main Hall & Supper Room	C			\$138.60
Hire of Tables & Chairs	Tables	C			\$7.35
	Chairs	C			\$1.05

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Damages to Councils Chairs or Tables that are hired for offsite private functions will be charged at replacement cost for the items. Return of Chairs & Tables will be inspected by Council Officers to ensure that no damage to items have been incurred.				
Cleaning of Hall	Cleaning per hour per person	C		\$105.00
It is the responsibility of the hirer to ensure that the Hall is left in a clean manner after use. If the hirer requires Council to clean the hall the above fee is applicable (minimum charge will be 4 hours)				

Public Halls

Forsyth, Mt Surprise & Einasleigh Hall

Classification	Description	Regulatory or Commercial	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
Concerts, Variety Shows, Plays	Visiting Professionals	C			\$144.90
	Amateurs – Local	C			\$84.00
	Rehearsal Fees	C			\$40.95
					\$58.80
Functions with Liquor Licence	Day Hire – includes Main Hall, Bar & Supper Room	C			\$189.00
	Evening Hire – includes Main Hall, Bar & Supper Room	C			\$243.60
Functions without Liquor Licence including Community Meetings (No Bar)	Day & Evening Hire – includes Main Hall, Bar & Supper Room	C			\$359.10
	Day Hire – includes Main Hall & Supper Room	C			\$84.00
	Evening Hire – includes Main Hall & Supper Room	C			\$97.65
	Day & Evening Hire – includes Main Hall & Supper Room	C			\$181.65
Hire by Schools	Day Hire – includes Main Hall & Supper Room	C			\$72.45
	Hourly Charge – includes Main Hall & Supper Room	C			\$21.00
	Evening Hire – includes Main Hall & Supper Room	C			\$138.60
Hire of Tables & Chairs	Tables	C			\$7.35
	Chairs	C			\$1.05
Damages to Councils Chairs or Tables that are hired for offsite private functions will be charged at replacement cost for the items. Return of Chairs & Tables will be inspected by Council Officers to ensure that no damage to items have been incurred.					
Cleaning of Hall	Cleaning	C			\$105.00
It is the responsibility of the hirer to ensure that the Hall is left in a clean manner after use. If the hirer requires Council to clean the hall the above fee is applicable (minimum charge will be 4 hours)					

Other Venues

Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
Greg Bethel Oval	Functions with Liquor Licence	C			\$189.00
	Functions without Liquor Licence (No Bar)	C			\$84.00
Multi-purpose Sports Centre	Kitchen Hire	C			\$189.00
	Functions with Liquor Licence	C			\$84.00
	Functions without Liquor Licence (No Bar)	C			\$60.90
Cleaning Fee	Meeting Room Hire	C			\$105.00
Washdown Bay Fees	Cleaning per hour per person	C			\$40.00
	Issue of reusable FOB	C			\$1.00
Keyless Entry Fees	Usage/minute	C			\$30.00
	Issue of reusable FOB	C			

Use of Council Controlled Areas

Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
Application for Commercial Use	Commercial Use Activity Permit carried out on a Council Controlled area or road where a commercial benefit or gain is received by permit holder	C			\$276.15
Application for Roadside	Commercial Use Activity Permit which involves a stationary or mobile roadside vending from a Council Controlled area or roads.	C			\$276.15

Administration Fees

Search Fees

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Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
All fees stated below are applicable to each rate assessment; i.e. – Where a rate search request deals with two parcels on separate rate assessments the applicant shall be charged two rate search fees.					
Rate Search	Over the Counter/Telephone	R	LGA 2009	97(2) (a)	\$19.95
	Standard Rates Search	R	LGA 2009	97(2) (a)	\$121.80
	Urgent Standard Rates Search	R	LGA 2009	97(2) (a)	\$181.65
	Full Property Search	R	LGA 2009	97(2) (a)	\$304.50
A Full Property Search includes rates search, health requisitions search, building requisitions search and a town planning - preferred use search					

Printing Fees

Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
Photocopying A4 Black & White	Single sided	C			\$0.16
	Double sided	C			\$0.21
Photocopying A4 Colour	Single sided	C			\$0.21
	Double sided	C			\$0.26
Photocopying A3 Black & White	Single sided	C			\$0.32
	Double sided	C			\$0.42
Photocopying A3 Colour	Single sided	C			\$0.42
	Double sided	C			\$0.63
Laminating	A4 Page	C			\$2.83
	A3 Page	C			\$4.62
Scan & Email	Scanning/Email per 20 pages	C			\$5.78
Binding	A4 – Booklet (in addition to printing cost)	C			\$10.50

Council Documents

(Are available on Councils website. Hard Copies will be charged at standard photocopying rates)

Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	Total Fee
Minutes	General Meetings Minutes – (Single Copy)	C			Please refer to standard Photocopying fees
	General Meeting Minutes – (Annual)	C			
Tenders	Tender Documents (per copy)	C			
Local Laws	Per Page	R	LGA 2009	97(2) (c)	
	Full Set	R	LGA 2009	97(2) (c)	
Annual Report	Annual Report	R	LGA 2009	97(2) (c)	
Corporate Plan	Corporate Plan	R	LGA 2009	97(2) (c)	
Operational Plan	Operational Plan	R	LGA 2009	97(2) (c)	
Register	Per Page	C			
Fees & Charges	Full Set	C			
Building Approval Summaries	Summary per Month	C			Statutory Fee
	Summary per annum	C			
Right to Information	Application Fee	R	RTI 2009	97(2) (c)	
	Processing Fee	R	RTI 2009	97(2) (c)	

Miscellaneous Fees

Classification	Description	Regulatory or Commercial Charge	Head of Power (Relevant Act)	Section No.	FY26/27 Fee
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Impound Fees	Motor Vehicles – minimum fee	R	Transport Operations (Road Use Management) Act 1995	97(2) (a)	\$607.95
Overgrown Allotments	Mowing and removal of rubbish	C			Actual Cost
Animal Impound Fees	Dog & Cat 1st Offence			97(2) (a)	\$ 60.90
	2nd Offence				\$ 121.80
	Cattle, Horse & Other Livestock (Costs = \$11.00 per head/ per day + any costs incurred in effecting the seizure with a minimum charge of \$150.00)			97(2) (a)	\$ 12.60
	Sustenance			97(2) (a)	At cost
NLIS Tags		R		97(2) (a)	At cost + 5%
Agistment Fees	Cattle per head per week	C		97(2) (a)	\$ 2.31
(Per head per week)	Horses & Other per head per week	C		97(2) (a)	\$ 4.31