BUNDABERG
REGIONAL COUNCIL

Budget 2025-26

Table of contents

Mayor's message 1

Long-Term Financial Plan 2026 - 2035 3

Budget Statements 27

10 year Capital Investment Summary 36

Revenue Policy 37

Revenue Statement 40

Debt Policy 70

Investment Policy 72

Operational Plan 2025-26 75

Cover: Anzac Park, Bundaberg

Mayor's message

Delivering the essentials.

Living within our means.

These are the principles guiding Bundaberg Regional Council's 2025/26 Budget: a responsible, back-to-basics budget that returns Council to surplus and puts us on a more sustainable path for the future.

In early 2024, Council was on track to record a $16.7 million operating deficit. This was simply unsustainable. Since then, your new Council has worked hard to turn that around, and this Budget shows the results. Through a comprehensive organisational restructure, a workforce reduction, and the identification of operational savings, we'll deliver an $8.2 million surplus following this budget and an improved 10-year financial forecast.

We didn't just raise rates to achieve this. We looked inwards first, making efficiencies and cutting back on non-essential spending. Our capital program was pared back to focus on core services: roads, water, waste and essential infrastructure.

We also undertook a review of our how we charge rates to ensure a fairer, more equitable model. For too long, residential owner-occupiers have carried the weight. This Budget starts to correct that imbalance, with a focus on easing pressure on homeowners while ensuring income-generating properties, with the ability to tax-deduct, pay a fairer share.

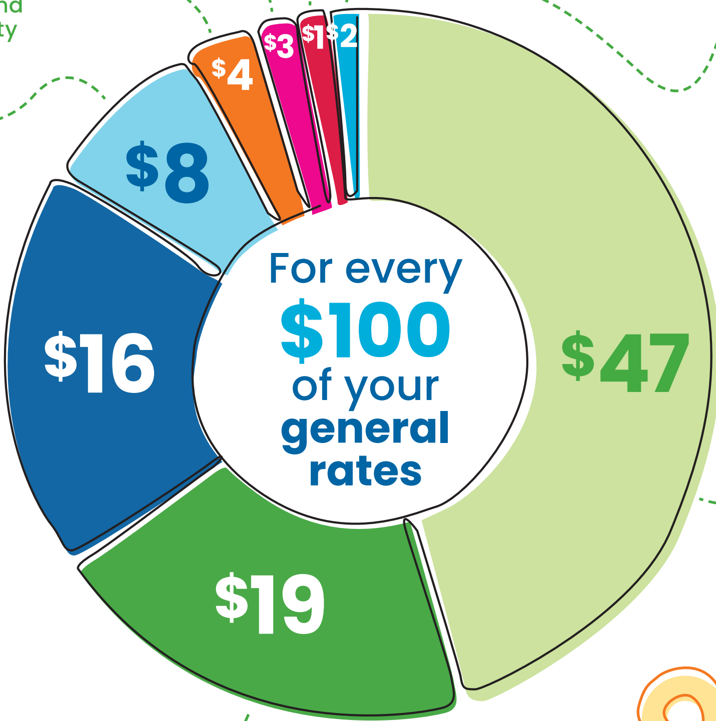
There are still challenges ahead. The long-term forecast shows that further reforms will be needed if we are to sustainably fund maintenance of our existing assets. But this Budget is a major step in the right direction. It puts us back in the black and builds the financial strength we need to plan, invest and grow responsibly.

This year's Budget funds the finalisation of key community projects such as the new Anzac Park, the Washpool Creek naturalisation, and the opening of the Bundaberg Aquatic Centre. It also kicks off an ambitious revitalisation of our CBD — creating more welcoming public spaces, encouraging outdoor dining and supporting our local economy. We've slashed outdoor dining fees by over 70% and will be working with local businesses to bring our vision for a vibrant, liveable community to life.

This is your money. We're treating it with the respect it deserves. We are focused on delivering the essentials, maintaining your services and securing our region's future.

Mayor Helen Blackburn
Bundaberg Regional Council

Where do your **general rates** go?



Corporate services and governance
66,652 customer requests over 12 months

Development
4,144 enquiries over 12 months

Health and Regulatory Services
14,000 animal related complaints within 12 months

Economic Development and Bundaberg Airport
5.6% economic growth#

Events, arts, culture, tourism and community facilities
593,404 library loans^

Community Services and Disaster Management
8,642 days of community bookings

Roads, drainage and pathways
3,078 km of roads*

Parks, sports and natural environment
1,348 ha of parklands*

Total land area
6,444 km²

Population density
16.47 persons per km²**

How do we **compare?**

It is difficult to make a meaningful comparison between one Council's rates and another's. There are so many unique factors which make up our communities.

	Bundaberg Regional Council	A South East Queensland council
Total land area	6,444 km²	872 km²
Population density	16.47 persons per km²**	67.9 persons per km²**
Roads	3,078 km*	922 km*
Parklands	1,348 ha*	364 ha*

*2024 data from https://www.statedevelopment.qld.gov.au/local-government/for-councils/resources/local-government-comparative-reports
**Source: https://profile.id.com.au/bundaberg/#:~:text=The%20Bundaberg%20Regional%20Council%20Estimated,north%20of%20the%20Brisbane%20CBD
^Of physical and digital items in 2024 #Source: https://economy.id.com.au/bundaberg/gross-regional-product

Executive Summary

Bundaberg Regional Council's Long-Term Financial Plan (LTFP) provides guiding principles and a financial framework to achieve long term sustainable financial management. It outlines the high-level financial parameters and assumptions used in developing the Long-Term Financial Forecast (LTFF), and is critical to Council's financial planning process.

The LTFP will be reviewed annually, alongside the Annual Budget and Operational Plan, to evaluate the underlying assumptions against internal and external trends, whilst ensuring forecasts are sustainable. Strategies, priorities and risks are dynamic influences in relation to any planning, and as circumstances change over time, the plan will be adjusted accordingly.

The financial projections contained within the LTFF provide an indication of Council's direction and financial capacity, rather than predicting the future financial performance and position of Council. It should be used as a guide for future actions or decision making, so as to ensure consideration is made to the future impact of decisions made on Council's long-term financial sustainability.

Strategic Alignment

The LTFP is supported by a series of planning documents, strategies and policies that provide the basis upon which sound financial decisions can be made and performance can be measured, ensuring long-term sustainability while meeting the needs and expectations of the community.

Council's vision is to create a *liveable, vibrant and connected community*, and the LTFP is an integral part of Council's planning framework. It is also linked closely to the below strategic documents, and should be read in conjunction with:

- Corporate Plan 2025-2030
- Long-Term Asset Management Plan
- Annual Operational Plan
- Annual Budget

Optimising the integration between these strategic intentions ensures that Council develops and implements a robust and transparent system of financial management aimed to uphold and maintain Council's long-term financial sustainability.

Accountability and Transparency

Accountability and transparency are essential for effective financial management and reporting for Council, as this ensures that resources are used efficiently, ethically, and in alignment with the Corporate Plan. Council demonstrates accountability and transparency by:

- Having clear financial sustainability measures, and associated targets which demonstrate if the LTFP objectives are being achieved
- Applying full cost pricing to services where it is appropriate, which will ensure that the full cost of the services, including Community Service Obligations (CSOs) are clearly identified and accounted for in their own right
- Periodically undertaking independent assessments through Queensland Treasury Corporation (QTC), noting that Council is anticipating to undergo this review in the 2025 calendar year
- Linking revenue and expenditure decisions to the Corporate Plan
- Identifying the financial management risks Council's operations are exposed to, and the control measures in place to manage the risks (refer Appendix A)
- Ensuring key reports are available to the Public, including:
    - Annual audited Financial Statements and reports
    - Auditor General's observation report
    - Audit and Risk Committee minutes
    - Council policies and strategies, such as Investment Policy, Debt Policy, Revenue Policy, Corporate and Operational Plans

Background

Council received a credit rating of Moderate with a Neutral outlook by QTC on 8 November 2022.

The Moderate rating reflected Council's continued delivery of balanced operating results, high council-controlled revenue, sound financial flexibility, and adequate liquidity.

The Neutral outlook reflected the absence of foreseeable events which could lead to a change in credit rating or have a direct impact on Council's capacity to meet financial commitments.

Significant Business Units

Council operates General, Water, Wastewater and Waste funds within its accounts based on National Competition Policy principles. Council's financially significant business units are Water, Wastewater and Waste Management, while the Code of Competitive Conduct has been applied to the Bundaberg Airport and Council's holiday parks. Competitive neutrality requires Council to subject our own business activities to notional tax equivalents, adjustments for any cost of funds advantages, as well as regulations as they apply to private enterprise. The necessary competitive adjustments have been applied to each business activities' cost-base.

The general fund is supported by the payment of dividends and tax equivalents from Council's significant business units, but remains in deficit.

Current Sustainability

Council experienced a decline in its financial position since the last review by QTC, due to a number of internal and external factors. The impact of these influences had resulted in Council forecasting operational deficits each year over the life of the Plan that was adopted in the 2025/26 Budget year.

The factors attributing to the decline in Council's position included:

- Significant investment in new regional projects
- Inflation driving large cost increases in projects, materials, services and labour
- Lack of market competitiveness for large projects
- Introduction of new services/increases in level of service
- Condition of assets not as expected
- Decline in non-competitive funding from higher levels of Government
- Instability in other income, such as fees and charges
- Forecast efficiencies not achieved

During the 2024/25 financial year, Council implemented a series of targeted strategies aimed at getting 'back on track' financially. These initiatives laid the foundation for short-term recovery while establishing a clear pathway toward long-term sustainability and resilience.

Key Actions Undertaken in 2024/25:

- **Rates and Charges Review:** A comprehensive review was conducted to ensure equitable distribution across rating categories, alignment with Council's Revenue Policy, and adherence to Full Cost Pricing principles for Significant Business Units.
- **Organisational Restructure**: Council undertook a strategic workforce reform to enhance operational efficiency and ensure long-term organisational sustainability.
- **Operational Efficiencies:** Targeted cost-saving measures were identified and implemented, resulting in the removal of non-essential expenditure from the operational budget.

These actions have significantly improved Council's financial position, with the Operating Result now reflecting surpluses across all years of the Plan. While this progress is encouraging, continued effort is essential to safeguard Council's financial future and maintain a stable, predictable rate path for the community in the face of economic pressures and unforeseen cost shocks.

Looking ahead, Council will continue to build on this momentum through the following strategic initiatives:

- **Financial Strategy Development:** Introduction of key performance indicators (KPIs) for Fees and Charges to enhance transparency and accountability.
- **Comprehensive Service Review:** A review of Council services and service levels to ensure alignment with community needs and financial capacity.

Waste levy Impact

The State Government introduced a landfill levy from 1 July 2019 - this levy is part of a waste strategy for Queensland to increase recycling and resource recovery and reduce waste.

To date, the State Government has been reimbursing Council 100% of the waste levy payment, however from the 2025/26 Budget year the State are no longer making this payment. Councils will now need to consider whether to reduce services to ratepayers – or to pass on the waste levy funding gap to residents via increased rates.

The Queensland Government waste levy will cost the Bundaberg Region $1.3 million in the 2025/26 financial year, and $4 million per year in future years, if no change is made to the state's implementation plans.

State Government waste levy impact on Bundaberg Region residents:

	State Government rebate	Cost to ratepayers
2024-25	100%	$0
2025-26	70%	$1.3 million
2026-27	60%	$1.8 million
2027-28	50%	$2.3 million
2028-29	40%	$2.9 million
2029-30	30%	$3.4 million
2030-31	20%	$4.0 million

LTFP Objectives

The primary objective of Council's financial strategy is to ensure long-term financial sustainability. A local government is financially sustainable if it is able to maintain both financial capital and infrastructure capital over the long-term (s104(2) *Local Government Act 2009*).

For both financial capital and infrastructure capital, the emphasis is on maintaining the service capacity of Council in the long-term. There is a direct link between the prudent and strategic management of community infrastructure and financial assets, and the ongoing financial viability of Council.

The Long-Term Asset Management Plan (LTAMP) provides the basis for the maintenance of Council's infrastructure and the Local Government Infrastructure Plan (LGIP) identifies new and upgrade capital investment requirements for trunk infrastructure. The LTFF is utilised to support resource allocation, borrowing and investment decisions and assess ongoing performance. An integrated approach to managing both financial and infrastructure capital will ensure that infrastructure can be provided in a financially sustainable manner.

The objectives of this Plan include:

Element of Sustainability	Objective
Operating Environment	• Ensuring that Council is responsive to the changing needs and aspirations of the community
Finances	• Funding projects through borrowings in line with Council's debt policy • Promptly identifying signs of potential financial unsustainability • Maintain healthy cashflows, ensuring that the minimum required cash balances are sustained • Achieving an operational surplus, proportionate to Council's future capital investment plans
Assets	• Planning for the expected demands placed on services and infrastructure by future population growth • Maintaining community assets at a standard that can effectively service the needs of the community now and into the future • Providing certainty of funding for the provision of infrastructure and services through the effective management of expenditure programs
Governance and Compliance	• Financial accountability and corporate planning documents are prepared on time and to a high standard • Council complies with all State and Commonwealth statutory requirements

Strategies

Strategies that will be implemented to manage financial sustainability:

Element of Sustainability	Strategy
Operating Environment	• Proactively support and encourage community engagement and collaboration
Finances	• Develop and maintain a Long-Term Financial Plan and fiscal principles for sustainable financial management • Pursuing spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden • Establishing Fees and Charges on a full cost recovery basis where practical and apply the ‘user pays’ principle where applicable • Utilising debt as a means of funding long-term assets, ensuring intergenerational equity so that the financial burden does not adversely affect current or future ratepayers • Generating organisational efficiencies through innovation, service delivery improvement and by reviewing the priority and need for discretionary operational projects • Periodical reviews of services, and level of services
Assets	• Allocating sufficient funds annually towards maintaining and renewing assets and supporting service standards in the region • Reviewing services and service levels and identifying and disposing of assets no longer fit for purpose or surplus to requirements • Projects are assessed via the Project Decision Framework (PDF) • Recognising ‘whole of life’ costs when new assets are acquired or constructed, so that the LTFF captures the true cost of constructing and owning such assets • Annual operational surpluses are achieved sufficient to fund future capital programs • Delivery of projects meet the objectives of the asset management strategy
Governance & Compliance	• Providing a transparent account of Council’s financial position

Key Influences and Variables

The LTFP generates information that is used to guide decisions about Council operations into the future. As with any long-term planning, the accuracy is subject to many inherent influences, and these are reviewed annually in order to ensure the most recent information is being used as the basis for developing the LTFF.

These variables are outlined as follows:

External Influences (uncontrollable)
Unforeseen economic changes or circumstances:

- Interest rate fluctuations
- Localised economic growth – residential development and new business (outside of Council policies and strategies designed to stimulate development)
- Consumer Price Index (CPI), Council Cost Index (CCI), Producer Price Index (PPI)
- Changes in specific grant funding arrangements (i.e. Federal Assistance Grant)

Unforeseen political changes or circumstances:

- Changes to levies and their conditions (i.e. Waste Levy)
- Cost of natural resources such as electricity, fuel and water
- A change in the level of legislative compliance
- Cost-shifting from higher levels of Government

Variable climate conditions:

- Impacts from climate related situations such as flooding, bushfires and drought

Internal Influences (controllable)

- Agreed Service Level review outcomes
- Asset management
- Whole of Life costs on new and upgraded assets
- Rates and utility charge pricing
- Efficiencies in service delivery and administrative support
- Salaries and wages
- Council Policy

Community Considerations

- Community Engagement, which drive the outcomes for:
  - Community needs and expectations
  - Corporate Plan
  - Other key strategies

Further, Appendix A highlights a range of potential risks to Council's sustainability and possible actions to mitigate those risks. These risks will be monitored over the life of the plan to ensure the validity of the assumptions used in the LTFF and that the resulting measures of financial performance produced by the model remain meaningful.

Assumptions

In developing the Plan, the proposed budget for 2025/26 represents the base year of the forecast. A number of key assumptions are then made for the remainder of the Plan, and these are reviewed annually to ensure they are reasonable, and reflect the current position of Council. The key assumptions are outlined below:

Growth Parameters

Table 1: Growth Parameters

Item	2027	2028	2029	2030	2031	2032	2033	2034	2035
General Rates	0.8%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Utility Charges	1.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Fees & Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee Costs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

General Rates & Utility Charges

The growth in rateable properties and utility connections is the driver of rating revenue and is dependent upon development activity in the region. Projected property growth and utility connections has been derived from historical trends, prevailing economic conditions and forecast population growth. The assumed rate of growth is conservative for the medium to long term, as the underlying drivers are often difficult to determine accurately.

Growth initially has been included at 0.8% for rateable properties, and 1.5% for utility connections, which is based on the actual growth of 521 rateable properties and 2,137 utility connections for the prior 12 months from April 2025. Growth is then conservatively reduced to 0.5% and 1.0% respectively for the long-term outlook.

Fees and Charges

No growth in Fees and Charges has been assumed as the utilisation of services that incur a fee or charge is considered volatile, and significant fluctuations have historically occurred as a result of external forces outside of Council’s control.

Employee Costs and Materials and Services

Staff numbers are assumed to be consistent across the forecast period, and materials and services are forecast to increase in line with whole of life cost assumptions.

Price Parameters

Table 2: Price Parameters

Item	2027	2028	2029	2030	2031	2032	2033	2034	2035
General Rates	5.0%	4.0%	4.0%	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Water	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Sewerage	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Waste	5.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Fees and Charges	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Costs	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Materials and Services	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Council Cost Index	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Utility Pricing
The pricing of Council's utility services requires the application of full cost price-setting practices and user pays principles. The pricing path seeks to recover the full economic cost of service provision, including a commercial return on assets employed.

Fees and Charges
The majority of Council's Fees and Charges are labour based, and as such, the forecast price is linked to the employee Enterprise Bargaining Agreement, which is driven by CPI.

Employee Costs
Employee costs have been adjusted on the basis of estimated wage increases stemming from the Enterprise Bargaining Agreement. It also includes forecast increases for wage related expenses such as workers compensation premiums.

Materials and Services
Materials and Services have been adjusted by CPI over the forecast period of the Plan.

Other Assumptions

Service Levels
The Plan assumes that overall, service levels will remain materially unchanged throughout the forecast period. However, provision has been made for outlays for new/upgraded assets that will add to service levels.

Whilst not included in the assumptions of this Plan, Council intends to undertake a review of service levels in the short-term. The objective of this review is to ensure that Council is providing the right services for the community, at the right levels, and to identify any cost efficiencies available for Council to investigate further.

Capital Investment & Grant Funding
Capital investment is driven by the LTAMP and the LGIP. Forecast capital grant funding is based on past revenue from funding programs expected to continue in the future, secured funding for projects and estimates of grants that may be secured in future years for strategic projects. As details of funding programs become known, additional grants will be sought and the LTFF will be adjusted if successful. Forecast capital grant revenue is conservative compared to the levels of grant funding received historically.

Interest Revenue
Interest revenue on investments is forecast to be 0.65% above the official cash rate, and interest on overdue rates is forecast to be stable.

Debt
Borrowings under this Plan total $50 million, and are assumed at a fixed 5.301% interest rate, over a period of 20 years.

Depreciation

The inflated construction costs currently being experienced have had significant impacts on depreciation, and it is anticipated that this will continue above CPI over the life of the Plan.

Table 3: Revaluation Rates per Asset Class

Asset Revaluation Rates	2027	2028	2029	2030	2031	2032	2033	2034	2035
Land	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Buildings	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Roads, drainage & bridge network	2.97%	2.97%	2.97%	2.97%	2.97%	2.97%	2.97%	2.97%	2.97%
Water	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Sewerage	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%

Policies and Plans

The LTFP makes considerations towards the following policy documents. With the exception of the Asset Management Policy, the policies are reviewed annually and adopted as part of the budget process.

Revenue Policy

Council's Revenue Policy sets out the principles used for the making and levying of rates and charges, determining the purpose of and the granting of concessions for rates and charges, recovering overdue rates and charges and the methods for setting cost recovery and commercial fees.

Investment Policy

Most of Council's revenue is biannual following the levying of rates, causing a significant surge in cash held after each rating period.

This cash flow profile requires prudent cash management processes to ensure surplus funds are invested to maximise returns, subject to liquidity requirements and within the confines of Council's conservative risk profile.

Council's investment power is regulated by the *Statutory Bodies Financial Arrangements Regulation 2019*. When placing investments, Council will invest only as authorised under current legislation, with approved institutions to facilitate diversification and minimise portfolio risk. Consideration is given to the interest rate offered, the credit rating of the institution, future cash flow requirements and the funds currently held with particular financial institutions.

Debt Policy

Loans are an important source of funding for capital works and ensure intergenerational equity for ratepayers.

Where capital assets are funded through borrowings, the loans will be repaid within a term not exceeding the life of the asset. Any new borrowings are planned to be repaid over the maximum allowable term of 20 years, as intended borrowings will generally be for infrastructure with a useful life greater than 20 years.

Asset Management Policy

The Asset Management Policy outlines Council's commitment to the effective management of its community assets and infrastructure.

Financial Management

Revenue Management

Operating Revenue

It is essential that the level of revenue generated supports the delivery of Council's corporate planning goals. Council endeavours to deliver a surplus budget where total recurrent revenues exceed total recurrent expenses each financial year. Council's future capital investment plans help inform the target level of surplus.

Rating Revenues

Council derives a substantial portion of its operating revenue from Council controlled revenue sources such as rates and charges. This provides greater certainty over future income streams and lessens reliance on what are potentially volatile funding sources such as government grants and subsidies. The primary determinant in setting the level of rates is the need to fund existing levels of service. It also necessitates planning for the future needs of the community whilst considering the effects of changes in land valuation across the general rate categories. Detailed modelling is undertaken to evaluate the impact of increases across the various general rating categories and utility charges.

While the nature of Council's revenue sources provides a degree of financial flexibility, the challenge to minimise rate increases will intensify over the coming years as cost-of-living pressures increase. Such pressures affect everyone to some extent, but low-income earners and those on fixed incomes are the ones most affected by the rising cost of living.

Council's activities in Water, Wastewater and Waste Management are significant business units which requires that pricing paths are set on a full cost recovery basis, including an appropriate return on capital, in accordance with National Competition Policy guidelines.

Property Valuations

The Valuer-General is the independent authority responsible for the issuing of statutory land valuations for all rateable properties in Queensland, in accordance with the *Land Valuation Act 2010.*

Valuations are issued annually across the state, except in unusual circumstances or where the Valuer-General, after consultation with local government and industry groups, determines there has been insufficient market movement in a local government area to warrant an annual valuation.

The Bundaberg local government area underwent a valuation in the 2023/24 year, with the application of the valuations applied for the 2024/25 year for rating purposes. The results of this valuation showed that the average increase to land values was 35.07%.

Other Revenues

Fees and Charges

Fees and charges are set on a full cost recovery basis where practical. The principle of 'user pays' is applied where it is considered appropriate and where the beneficiaries of Council's services can clearly be identified. Where Council does not intend to recover the full cost of delivering services, it is important that the pricing decision is undertaken in the knowledge that the shortfall will be subsidised from other revenue sources.

Cost recovery fees are applied in accordance with section 97 of the *Local Government Act 2009* and are set to recover no more than the essential costs incurred in providing the service and comprise labour, materials, equipment and overhead costs. Council may fix a cost recovery fee for an application for issuing or renewing a licence, permit, registration or other approval. Examples of these costs are animal registration fees, health and regulatory fees and development fees. These fees are reviewed annually to ensure that costs are being recovered where appropriate.

Commercial charges, applied in accordance with section 262(3)(c) of the *Local Government Act 2009*, are generally set to generate a commercial return for providing the service and include revenues from the sale of goods and services, or rent of properties or facilities. These fees are reviewed to ensure they are suitable for the service provided and that an appropriate margin is achieved. Examples include holiday park fees, waste disposal fees and community hall hire.

Interest & Investment Income

Council receives interest income from overdue rates and short to medium-term cash investments. Interest charged on overdue rates offsets Council's debt recovery costs and lower returns resulting from a reduced amount of cash available for investment.

Interest from cash investments is dependent on several factors, such as the interest rate on offer, the amount of cash available to invest and future cash flow requirements.

The objective of Council's investment strategy is to maximise earnings from approved institutions whilst managing exposure to risk and ensuring cash funds are available to meet Council's short-term cash requirements.

Grants & Subsidies

Council receives grants and subsidies from both the state and federal governments, and these funding sources support Council in the delivery of infrastructure projects and programs that are designed to encourage growth, employment opportunities and provide economic benefits to the community. Capital and Non-Recurrent Grants are budgeted in the short term where these funding sources have been secured and future forecasts are made conservatively.

The Federal Financial Assistance Grant comprises the largest component of grant funding and is applied against recurrent expenditure. The frequency and timing of receipts has varied over the years and future government decisions around the scheduling and level of the grant remain uncertain.

In 2021/22, the Financial Assistance Grant totalled \$8.97 million, representing 10.8% of the total general rates collected. Following a review of its allocation methodology, the Queensland Local Government Grants Commission identified Bundaberg Regional Council as a minimum grant council. Consequently, Council incurred a substantial reduction in the level of grant funding it was to receive, with a forecast reduction to occur over three financial years. The 2024/25 allocation is to be the final year of the incremental reductions, with a forecast grant payment of \$3.4 million, which represents a \$6.4 million reduction from 2021/22.

Council Decision-Making on Funding Services

Council's approach to funding its services involves careful consideration and balancing of multiple factors, including:

- Community outcomes
- Benefits received
- The time period over which benefits occur (intergenerational equity)

Each service is assessed individually, and judgement is applied to determine the most appropriate funding source—whether through user fees and charges, general rates, or utility charges.

Intergenerational Equity

Many services provided by local government, such as roads, stormwater systems, and other infrastructure deliver benefits over long periods. These assets often last for decades, meaning that both current and future residents benefit from their use.

To ensure intergenerational equity, Council must consider how to fairly distribute the costs of these long lived assets. Without careful planning, current ratepayers could end up bearing the full financial burden for infrastructure that future generations will also use.

One of the main tools to address this issue is debt financing. By borrowing to fund new capital projects, Council can spread the cost over time, allowing future ratepayers to contribute through rates as they benefit from the infrastructure.

Funding Sources and Their Implications

Council also evaluates whether an activity should be funded from general rates or targeted sources.

User Fees & Charges: Applied when there is a clear, direct relationship between users and the services provided.

General Rates: Used when services benefit the community as a whole, are uniform in nature, or when a direct user-service relationship cannot be established.

Utility Charges: Applied to services provided by Council's utility business units (Water, Wastewater, and Waste), where a direct user-service relationship exists.

Upcoming Review

Council plans to undertake a comprehensive review of its services during the 2025/26 financial year, including an evaluation of current funding methods. The goal is to establish Key Performance Indicators (KPIs) for revenue generation aligned with each service.

The following table outlines the current funding status for Council services:

Directorate	Department	Activity	Corporate Plan Focus Area	Community Outcome	Community Outcome - detailed	Distribution of Benefits	Period of Benefit	F&C %	Grants & Subs %	Utilities %	General Rates & Charges %
Corporate & Commercial Services	Commercial Services	Bargara Beach Caravan Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Bundaberg Airport	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	93%	7%	0%	0%
		Burnett Heads 'Lighthouse' Holiday Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Cafe 1928	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Elliott Heads Holiday Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Lake Monduran Caravan Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	41%	0%	0%	59%
		Miara Holiday Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Minor Commercial Facilities	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	71%	0%	0%	29%
		Moore Park Caravan Park	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	100%	0%	0%	0%
		Property & Commercial Facilities	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	4%	0%	0%	96%
Infrastructure, Operations & Delivery	Civil	Civil	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Provision of an accessible,integrated and connected transport network	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	1%	0%	99%
	Infrastructure Assets	Footpaths & Network Pathways	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Provision of an accessible,integrated and connected transport network	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%
		Infrastructure Assets	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Deliver valued infrastructure, services and programs	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	1%	0%	98%
		Roads	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Provision of an accessible,integrated and connected transport network	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	1%	0%	99%
		Stormwater Drainage	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Deliver valued infrastructure, services and programs	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	1%	0%	99%
	Parks & Natural Areas	Cemeteries	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	Individuals and the community	Benefits occur over the lifetimes of family members who use enduring memorials to mark graves	47%	1%	0%	52%
		Facilities Ground Maintenance	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole	Ongoing	0%	0%	0%	100%
		Land Protection	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole and future generations	Ongoing	7%	0%	0%	93%
		Natural Resource Management	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole and future generations	Ongoing	1%	4%	0%	95%
		Parks & Open Space	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole and future generations	Ongoing	1%	0%	0%	99%
		Roadside Environment - Urban	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole and future generations	Ongoing	0%	0%	0%	100%
		Water Safety & Boating Facilities	Natural Assets	Promote, protect and enhance our natural environment now and for future generations	Value and protect the Bundaberg Region's natural environment	The community as a whole and future generations	Ongoing	0%	0%	0%	100%

Directorate	Department	Activity	Corporate Plan Focus Area	Community Outcome	Community Outcome - detailed	Distribution of Benefits	Period of Benefit	F&C %	Grants & Subs %	Utilities %	General Rates & Charges %
	Waste & Recycling Services	Materials Recycling Facility	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	46%	43%	11%
		Waste & Recycling Administration	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Ongoing	2%	0%	98%	0%
		Waste & Recycling Collection	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	2%	98%	0%
		Waste Disposal Facilities	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	48%	0%	37%	15%
	Water	Water & Wastewater Services	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Prioritise water security to accommodate population and industry growth	The community as a whole and future generations	Ongoing	0%	0%	100%	0%
People, Community & Connection	Arts, Tourism Venues & Events	Events	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Ongoing	8%	3%	0%	89%
		Galleries	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting, arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	2%	10%	0%	88%
		Hall of Aviation	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	23%	1%	0%	76%
		Moncrieff Entertainment Centre	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting, arts/culture and community groups	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	33%	4%	0%	63%
		Multiplex	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting, arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	21%	0%	0%	79%
		Tourism Services	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	100%	0%	0%
	Community & Facility Services	Bundaberg Recreational Precinct	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	10%	0%	0%	90%
		Centenary Seniors Village	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Senior individuals and groups	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	56%	0%	0%	44%
		Child and Family Support	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Groups and the community as a whole	Ongoing	0%	100%	0%	0%
		Childers Neighbourhood Centre	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	5%	65%	0%	30%
		Community and Youth Development	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Youth individuals and groups	Ongoing	1%	0%	0%	99%
		Community Care Programmes	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	The community as a whole	Ongoing	10%	87%	0%	2%
		Community Centres	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	6%	0%	0%	94%
		Community Halls & Facilities	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	6%	0%	0%	94%
		Council Service Centres	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	1%	0%	99%
		Depot Operations	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%
		Gin Gin Neighbourhood Centre	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Groups and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	9%	66%	0%	25%
		Gin Gin Youth Centre	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Youth individuals and groups	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	49%	0%	0%	51%
		Gracie Dixon Respite Centre	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Provision of respite care for the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%

Directorate	Department	Activity	Corporate Plan Focus Area	Community Outcome	Community Outcome - detailed	Distribution of Benefits	Period of Benefit	F&C %	Grants & Subs %	Utilities %	General Rates & Charges %
		Library Services	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Primarily contributes to connected communities	Individuals, community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	1%	17%	0%	83%
		Margaret Olsen Place	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Senior individuals and groups	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	71%	0%	0%	29%
		Museums & Attractions	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%
		Norval Park Campground	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	47%	0%	0%	53%
		Other Council Offices	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%
		Racecourse	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	9%	0%	0%	91%
		Showgrounds	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	The community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	5%	0%	0%	95%
		Sport & Recreation Facilities	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	3%	0%	0%	97%
		Sport & Recreation Management	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Recognise and facilitate diverse sporting,arts/culture and community groups	Visitors to the area, and the community as a whole	Ongoing	11%	8%	0%	82%
		Visitor Information Centres	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Optimise visitation and tourism opportunities	Visitors to the area, and the community as a whole	Service benefits occur in the current year. Benefits from the use of assets occur over their lifetime	0%	0%	0%	100%
	Community Resilience & Disaster Management	Disaster Management	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Enhance disaster resilience, and community readiness	The community as a whole	Ongoing	0%	17%	0%	83%
		State Emergency Services	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Enhance disaster resilience, and community readiness	The community as a whole	Ongoing	0%	29%	0%	71%
Regional Growth & Development	**Compliance Services**	Animal Control	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Primarily contributes to the vibrant places and connected communities outcome	Individuals, community as a whole	Ongoing	63%	0%	0%	37%
		Development Compliance	Focused Council	Be a local government that prioritises people, performance, and accountability	Promote an organisational culture with collaborative, transparent and accountable decision-making.	Individuals, community as a whole	Ongoing	0%	0%	0%	100%
		Health Services	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Primarily contributes to the vibrant places and connected communities outcome	Individuals, community as a whole	Ongoing	32%	7%	0%	61%
		Local Laws	Connected Community	Create a vibrant, safe, and connected place that brings our community together	Deliver valued infrastructure, services and programs	Individuals, community as a whole	Ongoing	4%	0%	0%	96%
		Regulated Parking	Focused Council	Be a local government that prioritises people, performance, and accountability	Promote and protect a growing and diverse economy	Individuals, community as a whole	Ongoing	55%	0%	0%	45%
	Development Assessment	Building Certification	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	Individuals, community as a whole	Ongoing	100%	0%	0%	0%
		Planning Development Assessment	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver a professional customer experience to the community	Individuals, community as a whole	Ongoing	100%	0%	0%	0%
	Economic Development	Economic Development	Robust Economy	Support a diversified and resilient economy that advocates for business innovation, growth, and jobs	Position the Bundaberg Region as a desirable place to relocate, settle work and invest	The community as a whole	Ongoing	0%	7%	0%	93%
	Land Use Planning & Policy	Strategic Planning	Focused Council	Be a local government that prioritises people, performance, and accountability	Deliver contemporary land use planning that supports growth,safety,liveability and sustainability	The community as a whole	Ongoing	0%	0%	0%	100%

Expenditure Management

Employee Benefits, Materials and Services

The employee benefits, materials and services budget is carefully reviewed each year. The core budget is based on delivering existing operational services rather than providing new or expanded services. Any additional or alternative service delivery options are regarded as new initiatives and will be considered subject to funding constraints and the ability to be delivered in addition to business as usual. New initiatives that are part or fully funded and aligned with the objectives of the Corporate Plan will be given priority over new initiatives requiring funding by rate payers.

Whilst not included in the assumptions of this Plan, Council intends to undertake a review of service levels in the short-term to ensure that Council is providing the right services for the community, at the right levels, and will continue to identify any cost efficiencies available for Council to investigate further.

Depreciation

Council continually reviews its asset data to ensure that the depreciation expense reflects the consumption of its assets based on their valuation, condition and useful life. The currency and accuracy of data is critical to effective asset and financial management.

Council's asset base is forecast to increase as additional assets are constructed or acquired and as assets constructed by developers are donated. Depreciation will increase as these new and donated assets are incorporated into the asset base.

To comply with accounting standards, regular independent valuations of Council's assets are conducted every three to five years, while desktop revaluations are performed every year. Any increase in asset values will result in an increase in depreciation costs.

Given the inflated construction costs currently being experienced, the associated increase in depreciation is forecast to be above average in the short-term.

Finance Costs

Finance costs consist of borrowings, bank charges, merchant fees and other types of financial accommodations such as changes in the landfill rehabilitation provision over time.

Interest costs are dependent on the interest rate applicable to each loan and the expected debt balances of Council's loan portfolio, allowing for new borrowings over the life of the plan. Council's loan interest rates are fixed and once secured will not be subject to market volatility.

Asset Management

Council is responsible for the provision of a diverse range of services, with a significant number provided through infrastructure and other assets owned and managed by Council. Council controls and maintains assets with a combined financial value of over $3.7 billion.

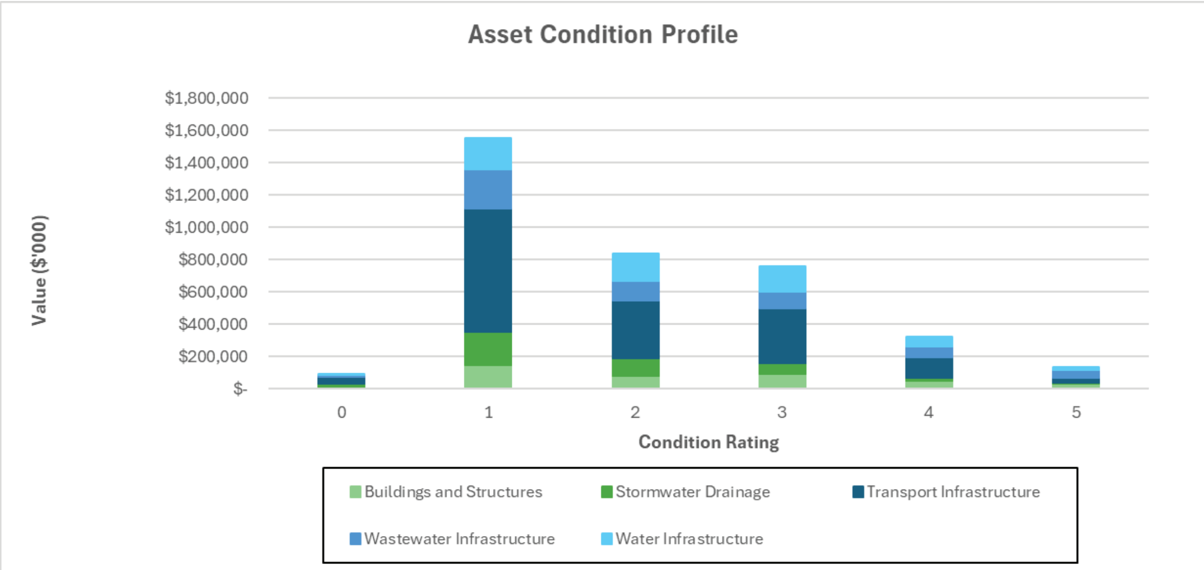
In providing such asset-based services, Council is faced with notable challenges such as balancing investment in new assets while maintaining existing assets; increasing community expectations; and pressure from a growing population and changing demographics influencing the quantity and type of assets and services required.

A dedicated asset management team provides the necessary asset management data to ensure long-term financial projections appropriately reflect sustainable asset management outcomes.

The LTAMP is supported by individual asset management plans for each class of major infrastructure: water, wastewater, transport, footpath, stormwater and building and structures. The LTAMP and asset class plans are currently undergoing review, and the outcomes and updated plans will help to inform future investment decisions, including future renewal requirements.

Council's asset condition profile, reproduced below from the LTAMP, highlights that the majority of Council's infrastructure is in relatively good condition.

Figure 1: Asset Condition Profile (Strategy)



Condition	Description of Condition
0	New
1	Very Good Condition
2	Good Condition: Minor defects only
3	Fair or Moderate Condition: Routine maintenance required
4	Poor Condition: Maintenance required to return to Accepted Level of Service
5	Very Poor Condition: Consider Renewal

Capital Investment

Council is focused on delivering its capital expenditure projects in a timely manner and with as little impact on ratepayers as possible. Council's capital funding priorities, listed in order of priority, are as follows:

1. Debt redemption.
2. Renewals, as identified by the LTAMP.
3. New and upgraded trunk infrastructure as identified by the LGIP, and
4. Strategic projects – new and upgrades.

A list of proposed projects and funding sources are maintained in the Capital Investment Plan (CIP). As plans are further developed, forecasts will change and annual expenditure will be reviewed as part of the budget adoption process.

A key component of Council's long-term financial planning is the first three years of the CIP, consisting of a list of proposed projects and funding sources. These projects are assessed via the Project Decision Framework (PDF). The PDF advances capital expenditure projects from concept identification, through options analysis to business case development.

From year four onward, the CIP focuses on renewals and future trunk infrastructure (integrated from the LTAMP and the LGIP respectively) and strategic projects.

Any capital upgrades or new capital expenditure commits Council to ongoing future operational, maintenance, depreciation and renewal expenses for the life of the asset. These costs are factored into Council's LTFF.

The following flowchart summarises Council's capital investment decision framework.

Figure 2: Capital Investment Decision Flowchart (summary)

Tool:	Capital Strategy	Capital Plan	Capital Budget
Timeframe:	10 Years →	3 Years →	1 year budget + 2 year forecast
Purpose:	Strategic choices about investments →	Sets shorter term priorities →	Approves funding for projects
Fiscal Capacity:	High-level estimate	Mid-level estimate	Fixed amount
Capital Works for each major asset class:	Identifies objectives to be achieved (may include specific projects) →	Identifies specific projects and program priorities to be completed →	Provides detailed information/plans about projects to be completed
Cost Estimates:	High-level	Mid-level	Detailed with cash flow
Funding for each major asset class:	Assigns order-of-magnitude and funding and identifies possible funding sources →	Assigns specific funding level and identifies specific funding sources →	Assigns fixed funding level from specific funding sources

Notes: The 10-year estimates are performed at a higher level, given the extended timeframe involved. The 3-year timeframe will be subject to more rigour, allowing significant lead time for the systematic scoping, design and approval of projects, thereby enabling Council to budget with a greater degree of certainty in each budget year.

Capital Funding

Funding for the capital program is based on a mix of sources, including infrastructure charges, federal and state capital grants and subsidies, borrowings and general revenue.

Infrastructure Charges

Infrastructure charges are collected by Council to support the delivery of trunk infrastructure necessary to accommodate new development and growth within our community. These charges are the main mechanism through which Council funds, albeit only a portion, this type of infrastructure. Grants and rates also contribute to a lesser degree.

Council's adopted infrastructure charges have been set by resolution below the state government's maximum charges. They have been set at a level that Council believes provides an appropriate balance between development viability and funding the construction of new trunk infrastructure to meet our desired standards of service.

In recent years, Council has also recognised the need to further support the development industry to help facilitate regional economic growth and affordable housing outcomes. This support has been achieved through additional discounts to infrastructure charges. These incentives have been designed to target specific development types that will help to deliver additional job creation and boost housing affordability in our region.

Capital Grants

A further source of capital revenues are grants from the state and federal governments. Council's ability to attract funding for its major projects is critical to the delivery of its planned capital works program. Funding for capital works is often tied to a particular funding program, and once approved the grant will be for a specific project. Where a project exceeds the funded component, Council will be required to fund the shortfall. Where a funding application is unsuccessful, Council must decide whether to proceed with the project using other funds or defer the project until alternative funding is obtained.

Debt

The use of debt enables Council to invest in strategic infrastructure priorities whilst still supporting the necessary renewal of existing assets.

Borrowings of $50 million have been forecast over the 10-year period. External capital funding will be actively sourced to offset some capital infrastructure cost and, if successful, the level of required borrowings will be adjusted.

The leverage ratio remains well within the target range and Council has the requisite borrowing capacity to fund the level of infrastructure investment over the life of this plan.

Council's debt strategy and Schedule of Future Borrowings are closely monitored to ensure that the level of indebtedness falls within acceptable limits. The financial measures generated by the LTFF are used to assess affordability and sustainability.

Council will review its borrowings levels annually and continually evaluate its financing options to assess the relative risks and benefits of its debt strategy.

General Revenue and Restricted Cash

Any shortfall in funding the capital program will be supplemented by general revenue. This consists of cash that has no restrictions on its use and is available for allocation by Council, which is typically accumulated via operational surpluses.

Restricted cash is cash that has been received for a specific purpose, is utilised on capital projects during the year or is held as restricted cash for future capital projects, e.g. unspent grants.

The General Fund does have accumulated deficits and is reliant on transfers from the business units to contribute to its operating outcome.

Other Liabilities

Other liabilities include amounts owed to suppliers and employee benefits which have been assumed to remain at a similar level across the forecast period.

Council has an obligation to fund the future rehabilitation of landfill sites and a provision has been created because there is some uncertainty about the timing or amount of future expenditures. The waste landfill provision will fluctuate over the forecast period as new cells are created, existing cells reach capacity and require capping, restoration dates change and future costs are revised in line with changes to the Waste Strategy.

Sustainability Performance and Benchmarking

The Department of Local Government, Water and Volunteers (the Department) has introduced a revised sustainability guideline following a comprehensive review of its performance measures. These updated benchmarks are designed to assess Council's financial sustainability in accordance with section 169(5) of the *Local Government Regulation 2012*. The required indicators include:

- Operating Surplus Ratio
- Operating Cash Ratio
- Unrestricted Cash Expense Cover Ratio
- Asset Sustainability Ratio
- Asset Consumption Ratio
- Leverage Ratio
- Council-Controlled Revenue
- Population Growth
- Asset Renewal Funding Ratio

These measures provide valuable insights into Council's financial health and long-term sustainability. Where performance falls short of expectations, it may signal the need to revise existing policies, reassess service levels, adjust capital programs, or update long-term financial forecasts to ensure alignment with strategic goals.

It is important to note that the Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio indicators are reported for contextual purposes only and are not subject to performance thresholds.

In an evolving social, environmental, and economic landscape, long-term sustainability requires more than compliance. It requires adaptability and resilience. To meet this challenge, Council is introducing its own set of sustainability benchmarks to complement those provided by the Department. These locally developed targets, presented in the table below, are designed to help Council anticipate future pressures, respond effectively to change, and maintain the integrity of our services and infrastructure over time. By embedding these measures into our planning and performance frameworks, Council strengthens its ability to deliver sustainable outcomes for current and future generations.

Table 3: Long Term Financial Forecast FY2026 to FY2035 - Sustainability Ratios

Measure	Target (Tier 3)	Council Target	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Council-Controlled Revenue	N/A	>85%	92.1%	92.3%	92.7%	92.8%	92.9%	92.8%	92.6%	92.4%	92.2%	91.8%
Population Growth	N/A	N/A	1.0%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Operating Surplus Ratio	> 0%	5%	3.3%	2.5%	2.4%	2.7%	3.4%	3.8%	4.4%	5.2%	6.2%	7.1%
Operating Cash Ratio	> 0%	>25%	32.9%	33.4%	33.6%	34.0%	34.6%	35.2%	35.8%	36.6%	37.3%	37.9%
Unrestricted Cash Expense Cover Ratio	> 3 months	>3 months	5.8	6.2	6.3	7.1	8.2	10.0	11.9	14.1	17.5	20.6
Asset Sustainability Ratio	> 80%	>60%	63.1%	66.0%	67.7%	63.7%	59.9%	51.9%	44.4%	42.8%	45.0%	45.6%
Asset Consumption Ratio	> 60%	>60%	78.3%	77.7%	77.2%	76.5%	76.0%	75.1%	74.2%	73.2%	72.2%	71.2%
Asset Renewal Funding Ratio	N/A	100.0%	100%									
Leverage Ratio	0 - 3 times	0 to 3 times	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.7	0.6	0.6

Council is within the target benchmarks over the short term, for all ratios with the exception of the asset sustainability ratio. Council considers its target of 60% appropriate for the goals and objectives of its Long-Term Asset Management Plan.

Summary

In applying the principles and objectives outlined in this LTFP, the following outcomes are achieved:

- An increase of 11.62% (including growth) in rates and utilities for 2025/26, when compared to the previous financial year
- An operational surplus of $8.2 million in 2025/26, and surplus results continuing for the remainder of the Plan
- Total forecast borrowings of $50 million, a slight reduction from the previous Plan
- Sustainability Targets set by the Department met with the one exception being the Asset Sustainability Ratio
- Renewal and replacement of existing assets, totalling $672.8 million across the forecast period

Appendix A: Risks

Risk	Mitigation	Consequence	Likelihood
General Fund Increases in the number and level of general fund services as well as increases in annual capital programs may result in depletion of cash reserves in the general fund, forcing Council to seek significant internal or external borrowings to fund future capital projects and services.	Undertake mitigation strategies focussing on levels of service; capital project prioritisation; revenue generation strategies, including appropriate price settings; and alternative sources of revenue streams.	Minor	Possible
Capital Works Program Ongoing risk of introducing additional unplanned assets that may have a significant impact on ongoing financial sustainability and result in higher than anticipated rate increases.	The development of a capital investment prioritisation framework to facilitate decision making and ensure that prioritisation principles and detailed project evaluations are upheld.	Minor	Possible
Higher than anticipated capital expenditure will adversely affect the level of cash held, which will result in reduced interest revenue and a worsening of Council's operating position.	Ensure that the capital works program is affordable and lifecycle costs are recognised appropriately.		
Unforeseen infrastructure failure necessitating greater than expected capital funding, including borrowings.	Maximise the use of external capital funding for planned strategic infrastructure priorities.		
Dividends from Significant Business Units The general fund is heavily reliant on internal transfers from the water, wastewater and waste businesses. Any reduction or removal of these transfers would necessitate considerable adjustment to the general rate levied on the community.	The pursuit of revenue strategies that secure stable income streams for water and wastewater to ensure the reliability of these transfers. Where volatility has the potential to occur (e.g., water consumption charges), Council will ensure that a sufficient cushion exists to mitigate these effects.	Major	Unlikely
Any transfer of ownership or responsibility from Council to another entity without appropriate compensation or shareholding would have drastic implications for financial sustainability outcomes.	Ensure appropriate actions by representative bodies are being undertaken to retain local ownership of water and wastewater assets and responsibilities.		
Efficiency Dividend If efficiency gains and associated cost reductions are not achieved Council's operating position may deteriorate further. Operating surpluses will be difficult to achieve without adjustments to the general rate levied on the community.	Enhance maturity in managing expenditure contracts to maximise the benefits realised. Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community needs or desires. Defer non-essential projects and focus on the provision of essential services.	Major	Unlikely
Cost Indexation Higher than forecast cost indexation for operating and/or capital costs.	Continued business process review to identify core and non-core service areas and focus on reducing non-core service levels, particularly where there is no clear link with broader community need or desires.	Moderate	Possible

Risk	Mitigation	Consequence	Likelihood
Cost Shifting Potential for cost shifting from other levels of government and regulatory or legislative changes can impose considerable costs on Council that will need to be met through rates and charges or a possible reduction in service delivery.	Ensure appropriate actions by representative bodies are taken to minimise cost shifting and advocate for the provision of compensation payments, where possible, for imposed regulatory changes.	Minor	Possible
Rates and Charges A significant proportion of revenue is derived from rates and charges and the capacity to increase the rates levied may be constrained by slower regional economic growth.	Diversify revenue streams where possible to reduce the dependence on general rates and to lessen the financial impacts on ratepayers. Seek to maximise revenue from external grants and subsidies.	Minor	Possible
Government Grants Due to changes in funding programs and the potential for redirection of funds, particularly as governments and their priorities change, there is a degree of uncertainty over the level of grants and subsidies that will be received in the future.	Maximise own source revenue to minimise reliance on external operational funding assistance. Maximise the use of external capital funding sources for planned strategic infrastructure projects.	Moderate	Possible
Infrastructure Charges The current rate of development is assumed to continue and infrastructure charges forecast to remain at current levels; but due to the difficulty in predicting development activity, infrastructure charges revenue may fluctuate and not meet the requirements of the LGIP.	Council has elected to set infrastructure charges at a level that it believes provides an appropriate balance between encouraging development but which also supports the delivery of trunk infrastructure necessary to accommodate new development. This aims to balance the desire to stimulate the local economy whilst ensuring long-life infrastructure is not paid for by the current rate base.	Minor	Possible
Revenue Growth Growth in Council revenue streams may be affected if forecast growth outcomes do not materialise.	Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth.	Minor	Unlikely
Interest Expense Borrowing costs have been calculated based on existing rates and adjusted over the term of the plan. Any significant increases in rates will have an impact on Council's bottom line over the forecast period.	Council reviews its leverage ratio to ensure that borrowings are aligned with its Debt Policy and continually evaluates its financing options to assess the relative risks and benefits of its debt strategy.	Minor	Unlikely
Interest Revenue Interest revenue reductions (both interest on rates and investments) from revenue shortfalls and non-collection or deferral of rates will affect cash holdings and could affect the provision of essential services.	Council has adopted conservative growth forecasts to mitigate against overstating future revenue growth. Continue to maximise investment opportunities where possible in accordance with Council's Investment Policy.	Minor	Unlikely

2025-26
Budget statements

BUNDABERG REGIONAL COUNCIL
Budgeted Statement of Income and Expenditure

For the period ending 30 June 2026	Council				General			Waste Management			Wastewater			Water		
	Estimated Actuals	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast	Original Budget	Forecast	Forecast
	2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Recurrent Income																
Rates and utility charges*	185,015,893	206,510,758	217,356,311	227,451,135	106,543,573	112,563,004	117,823,353	21,403,976	22,698,917	23,842,942	41,478,464	43,359,512	45,325,866	37,084,745	38,734,878	40,458,975
Less: Pensioner remissions	(2,175,000)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	-	-	-	-	-	-	-	-	-
Net rates and utility charges	182,840,893	204,359,158	215,204,711	225,299,535	104,391,973	110,411,404	115,671,753	21,403,976	22,698,917	23,842,942	41,478,464	43,359,512	45,325,866	37,084,745	38,734,878	40,458,975
Fees and charges	30,984,206	34,704,404	35,572,014	36,461,314	24,834,004	25,454,854	26,091,225	9,096,400	9,323,810	9,556,905	214,000	219,350	224,834	560,000	574,000	588,350
Interest and other income	8,708,000	5,330,007	5,608,672	4,909,240	5,330,007	5,608,672	4,909,240	-	-	-	-	-	-	-	-	-
Sales revenue	5,006,100	3,543,600	3,639,277	3,730,259	573,100	588,574	603,288	755,000	775,385	794,770	592,500	608,498	623,710	1,623,000	1,666,821	1,708,492
Grants, subsidies, contributions and donations	13,673,966	11,639,869	11,684,419	11,826,194	11,316,665	11,453,344	11,589,342	323,204	231,075	236,852	-	-	-	-	-	-
Profit on sale of developed land held for resale	1,967,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECURRENT REVENUE	243,180,440	259,577,038	271,709,093	282,226,542	146,445,749	153,516,848	158,864,847	31,578,580	33,029,187	34,431,469	42,284,964	44,187,360	46,174,410	39,267,745	40,975,699	42,755,816
Recurrent Expenditure																
Employee benefits	(93,011,600)	(92,582,263)	(95,453,489)	(98,828,452)	(71,420,589)	(73,508,833)	(76,093,788)	(7,425,354)	(7,700,092)	(7,977,295)	(6,288,939)	(6,521,630)	(6,756,408)	(7,447,381)	(7,722,934)	(8,000,960)
Materials and services	(81,121,641)	(80,133,681)	(83,823,668)	(86,805,646)	(41,420,599)	(43,225,654)	(44,651,938)	(16,695,290)	(17,525,820)	(18,237,200)	(10,052,301)	(10,644,898)	(11,073,607)	(11,965,491)	(12,427,295)	(12,842,901)
Finance costs	(6,352,684)	(5,933,092)	(5,880,443)	(6,142,023)	(3,435,530)	(3,511,663)	(3,767,349)	(1,202,420)	(1,196,699)	(1,326,804)	(1,117,968)	(990,173)	(873,184)	(177,174)	(181,909)	(174,686)
Depreciation and amortisation	(70,949,840)	(72,686,000)	(80,082,449)	(84,039,412)	(53,936,000)	(59,847,532)	(62,678,145)	(1,325,000)	(1,508,331)	(1,762,890)	(9,215,000)	(9,937,806)	(10,390,245)	(8,210,000)	(8,788,779)	(9,208,132)
TOTAL RECURRENT EXPENDITURE	(251,435,765)	(251,335,036)	(265,240,049)	(275,815,533)	(170,212,718)	(180,093,682)	(187,191,221)	(26,648,064)	(27,930,942)	(29,304,189)	(26,674,208)	(28,094,507)	(29,093,445)	(27,800,046)	(29,120,917)	(30,226,678)
Estimated Costs of Significant Business Activities																
Community service obligations	-	-	-	-	(1,780,816)	(1,875,179)	(1,874,600)	701,305	734,900	763,800	350,011	344,279	292,700	729,500	796,000	818,100
Competitive neutrality adjustments	-	-	-	-	559,811	582,875	659,271	(380,366)	(422,015)	(465,943)	(248,667)	(202,274)	(198,510)	69,222	41,414	5,182
Internal tax equivalents paid	-	-	-	-	9,287,081	9,390,892	9,323,928	(1,433,185)	(1,322,666)	(1,111,677)	(4,651,859)	(4,605,735)	(4,523,528)	(3,202,037)	(3,462,491)	(3,688,723)
Return on capital	-	-	-	-	14,172,947	14,412,592	14,450,909	(1,585,251)	(1,234,489)	(1,037,565)	(7,676,537)	(7,522,701)	(7,388,429)	(4,911,159)	(5,655,402)	(6,024,915)
	-	-	-	-	22,239,023	22,511,180	22,559,508	(2,697,497)	(2,244,270)	(1,851,385)	(12,227,052)	(11,986,431)	(11,817,767)	(7,314,474)	(8,280,479)	(8,890,356)
Operating surplus/(deficit)	(8,255,325)	8,242,002	6,469,044	6,411,009	(1,527,945)	(4,065,654)	(5,766,865)	2,233,019	2,853,974	3,275,894	3,383,704	4,106,422	5,263,198	4,153,225	3,574,302	3,638,782
Capital Activities																
Grants, subsidies, contributions and donations	37,070,540	36,344,315	27,468,291	29,517,356	28,571,433	19,846,009	20,788,712	-	-	-	5,846,882	5,675,482	6,719,324	1,926,000	1,946,800	2,009,320
Other capital income	506,970	498,857	510,830	523,090	498,857	510,830	523,090	-	-	-	-	-	-	-	-	-
Capital expenses	(5,365,610)	(7,293,140)	(7,515,161)	(7,515,161)	(5,961,990)	(6,145,407)	(6,145,407)	-	-	-	(844,890)	(869,392)	(869,392)	(486,260)	(500,362)	(500,362)
TOTAL CAPITAL ACTIVITIES	32,211,900	29,550,032	20,463,960	22,525,285	23,108,300	14,211,431	15,166,394	-	-	-	5,001,992	4,806,090	5,849,932	1,439,740	1,446,438	1,508,958
Net result	23,956,575	37,792,034	26,933,004	28,936,294	21,580,354	10,145,777	9,399,529	2,233,019	2,853,974	3,275,894	8,385,696	8,912,512	11,113,131	5,592,965	5,020,741	5,147,740

***Change in Total Rates and Utility Charges Levied** **11.62%**

BUNDABERG REGIONAL COUNCIL

Budgeted Statement of Financial Position

For the period ending 30 June 2026	Estimated Actuals	Original Budget	Forecast	Forecast
	2024/25	2025/26	2026/27	2027/28
	$	$	$	$
Current Assets				
Cash and cash equivalents	92,007,667	93,296,827	100,069,098	104,735,476
Receivables	19,288,781	20,673,430	21,671,800	22,730,926
Inventories	1,592,580	1,643,543	1,687,918	1,730,116
Other assets	6,416,150	6,621,467	6,800,246	6,970,253
Non-current assets held for sale	100,000	100,000	100,000	100,000
	119,405,177	122,335,267	130,329,062	136,266,771
Non-Current Assets				
Investment property	20,785,720	21,284,577	21,795,407	22,318,497
Property, plant and equipment	3,214,973,577	3,316,410,553	3,434,331,927	3,560,982,672
Right of use assets	4,714,590	4,313,340	3,923,130	3,534,300
Intangible assets	4,885,203	4,885,203	4,885,203	4,885,203
	3,245,359,090	3,346,893,673	3,464,935,667	3,591,720,672
TOTAL ASSETS	3,364,764,268	3,469,228,939.96	3,595,264,729	3,727,987,443
Current Liabilities				
Payables	36,095,076	23,064,454	23,822,824	24,489,537
Contract liabilities	2,720,303	2,426,860	-	-
Borrowings	6,845,950	6,611,670	6,703,461	7,296,625
Lease liabilities	470,790	469,601	483,333	497,546
Provisions	13,366,652	13,366,652	13,516,652	14,620,152
	59,498,771	45,939,238	44,526,270	46,903,860
Non-Current Liabilities				
Contract liabilities	2,426,857	-	-	-
Borrowings	98,300,520	91,702,766	95,000,747	97,705,565
Lease liabilities	3,844,204	3,575,383	3,268,245	2,934,857
Provisions	23,985,438	25,080,438	25,875,438	24,613,438
	128,557,019	120,358,587	124,144,430	125,253,859
TOTAL LIABILITIES	188,055,789	166,297,824	168,670,700	172,157,720
NET COMMUNITY ASSETS	3,176,708,478	3,302,931,116	3,426,594,029	3,555,829,724
Community Equity				
Asset revaluation surplus	1,305,264,187	1,393,694,789	1,490,424,699	1,590,724,099
Retained surplus	1,871,444,292	1,909,236,326	1,936,169,330	1,965,105,624
TOTAL COMMUNITY EQUITY	3,176,708,478	3,302,931,116	3,426,594,029	3,555,829,724

BUNDABERG REGIONAL COUNCIL

Budgeted Statement of Cash Flow

For the period ending 30 June 2026	Estimated Actuals	Original Budget	Forecast	Forecast
	2024/25	2025/26	2026/27	2027/28
	$	$	$	$
Cash Flows from Operating Activities				
Receipts from customers	212,194,462	238,765,006	251,094,725	264,526,832
Payments to suppliers and employees	(201,276,281)	(186,433,992)	(179,342,058)	(185,782,172)
	10,918,181	52,331,015	71,752,667	78,744,661
Recurrent grants, subsidies, contributions and donations	14,355,818	11,567,353	11,680,757	11,817,197
Interest received	8,707,843	5,330,007	5,608,672	4,909,240
Proceeds from sale of developed land held for resale	2,624,493	-	-	-
Costs incurred on developed land held for resale	-	-	-	-
Borrowing costs	(4,763,710)	(4,396,439)	(4,109,423)	(4,366,135)
Interest on lease liabilities	(198,550)	(200,783)	(176,195)	(164,158)
Net Cash Inflow/(Outflow) from Operating Activities	31,644,076	64,631,153	84,756,478	90,940,804
Cash Flow from Investing Activities :				
Proceeds from sale of property, plant and equipment	2,769,380	1,852,640	869,600	1,832,500
Capital grants, subsidies, contributions and donations	27,484,530	28,844,315	19,968,291	22,017,356
Payments for property, plant and equipment	(126,016,571)	(86,936,903)	(101,918,464)	(113,103,088)
Net Cash Inflow/(Outflow) from Investing Activities	(95,762,661)	(56,239,948)	(81,080,574)	(89,253,232)
Cash Flow from Financing Activities :				
Proceeds from borrowings	-	-	10,000,000	10,000,000
Repayment of borrowings	(7,561,290)	(6,832,034)	(6,610,228)	(6,702,018)
Repayment of lease liabilities	(351,870)	(270,010)	(293,406)	(319,175)
Net Cash Inflow/(Outflow) from Financing Activities	(7,913,160)	(7,102,044)	3,096,367	2,978,806
Net Increase/(Decrease) in Cash Held	(72,031,745)	1,289,161	6,772,271	4,666,378
Cash at beginning of reporting period	164,039,412	92,007,667	93,296,827	100,069,098
Cash at end of Reporting Period	92,007,667	93,296,827	100,069,098	104,735,476

BUNDABERG REGIONAL COUNCIL

Budgeted Statement of Changes in Equity

For the period ending 30 June 2026	Estimated Actuals	Original Budget	Forecast	Forecast
	2024/25	2025/26	2026/27	2027/28
	$	$	$	$
Opening Balance - Retained Surplus	1,847,487,717	1,871,444,292	1,909,236,326	1,936,169,330
Assets not previously recognised/(derecognised)	-	-	-	-
Net result	23,956,575	37,792,034	26,933,004	28,936,294
Closing Balance - Retained Surplus	1,871,444,292	1,909,236,326	1,936,169,330	1,965,105,624
Opening Balance - Asset Revaluation Surplus	1,220,850,527	1,305,264,187	1,393,694,789	1,490,424,699
Increase in asset revaluation surplus	84,413,659	88,430,603	96,729,910	100,299,400
Closing Balance - Asset Revaluation Surplus	1,305,264,187	1,393,694,789	1,490,424,699	1,590,724,099
Total Community Equity	3,176,708,478	3,302,931,116	3,426,594,029	3,555,829,724

BUNDABERG REGIONAL COUNCIL

Long-Term Financial Forecast

Income and Expenditure

For the period ending 30 June 2026

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$	$	$	$	$	$	$	$	$	$
Recurrent Income										
Rates and utility charges	206,510,758	217,356,311	227,451,135	238,020,494	249,086,668	259,392,033	270,131,014	281,329,359	292,999,333	305,160,963
Less: Discounts & pensioner remissions	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)	(2,151,600)
Net rates and utility charges	204,359,158	215,204,711	225,299,535	235,868,894	246,935,068	257,240,433	267,979,414	279,177,759	290,847,733	303,009,363
Fees and charges	34,704,404	35,572,014	36,461,314	37,372,847	38,307,168	39,264,848	40,246,469	41,252,631	42,283,946	43,341,045
Interest and other income	5,330,007	5,608,672	4,909,240	5,275,994	5,921,617	6,840,474	8,137,445	9,504,585	11,408,015	13,768,841
Sales revenue	3,543,600	3,639,277	3,730,259	3,823,516	3,919,103	4,017,081	4,117,508	4,220,446	4,325,957	4,434,106
Grants, subsidies, contributions and donations	11,639,869	11,684,419	11,826,194	11,971,536	12,092,114	12,216,257	12,344,072	12,475,668	12,611,157	12,750,653
Profit on sale of developed land held for resale	-	-	-	-	-	-	-	-	-	-
TOTAL RECURRENT REVENUE	259,577,038	271,709,093	282,226,542	294,312,787	307,175,071	319,579,093	332,824,908	346,631,088	361,476,809	377,304,008
Recurrent Expenditure										
Employee benefits	(92,582,263)	(95,453,489)	(98,828,452)	(101,857,826)	(104,980,254)	(108,198,598)	(111,515,809)	(114,934,930)	(118,459,097)	(122,091,543)
Materials and services	(80,133,681)	(83,823,668)	(86,805,646)	(90,556,944)	(94,000,291)	(97,044,503)	(100,369,542)	(103,189,562)	(106,360,444)	(110,440,017)
Finance costs	(5,933,092)	(5,880,443)	(6,142,023)	(6,365,576)	(6,571,962)	(6,749,116)	(6,908,602)	(6,519,167)	(6,199,017)	(5,817,378)
Depreciation and amortisation	(72,686,001)	(80,082,449)	(84,039,412)	(87,946,239)	(91,573,042)	(95,914,516)	(99,905,054)	(104,430,048)	(108,388,394)	(112,232,885)
TOTAL RECURRENT EXPENDITURE	(251,335,037)	(265,240,049)	(275,815,533)	(286,726,586)	(297,125,548)	(307,906,732)	(318,699,006)	(329,073,707)	(339,406,952)	(350,581,822)
Operating surplus/(deficit)	8,242,002	6,469,044	6,411,009	7,586,202	10,049,523	11,672,360	14,125,902	17,557,381	22,069,857	26,722,186
Capital Activities										
Grants, subsidies, contributions and donations	36,344,315	27,468,291	29,517,356	26,629,807	20,030,048	21,143,299	20,409,382	20,378,366	26,750,325	22,875,334
Other capital income	498,857	510,830	523,090	535,644	548,499	561,663	575,143	588,947	603,081	617,555
Capital expenses	(7,293,140)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)	(7,515,161)
TOTAL CAPITAL ACTIVITIES	29,550,032	20,463,960	22,525,285	19,650,290	13,063,387	14,189,802	13,469,364	13,452,152	19,838,246	15,977,728
Net result	37,792,034	26,933,004	28,936,294	27,236,492	23,112,910	25,862,162	27,595,267	31,009,533	41,908,103	42,699,914

BUNDABERG REGIONAL COUNCIL

Long-Term Financial Forecast

Assets, Liabilities and Equity

For the period ending 30 June 2026

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	$	$	$	$	$	$	$	$	$	$
Current Assets										
Cash and cash equivalents	93,296,827	100,069,098	104,735,476	120,721,836	142,361,434	177,170,520	214,753,068	261,486,794	335,644,898	405,642,083
Receivables	20,673,430	21,671,800	22,730,926	23,756,449	24,760,558	25,704,544	26,613,726	27,709,028	28,772,778	29,879,603
Inventories	1,643,543	1,687,918	1,730,116	1,773,369	1,817,703	1,863,146	1,909,725	1,957,468	2,006,404	2,056,564
Other assets	6,621,467	6,800,246	6,970,253	7,144,509	7,323,122	7,506,200	7,693,855	7,886,201	8,083,356	8,285,440
Non-current assets held for sale	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	122,335,267	130,329,062	136,266,771	153,496,163	176,362,817	212,344,409	251,070,374	299,139,490	374,607,436	445,963,690
Non-Current Assets										
Investment property	21,284,577	21,795,407	22,318,497	22,854,141	23,402,640	23,964,304	24,539,447	25,128,394	25,731,475	26,349,030
Property, plant and equipment	3,316,410,553	3,434,331,927	3,560,982,672	3,678,952,788	3,787,923,134	3,887,725,540	3,980,126,407	4,071,290,871	4,151,808,383	4,239,759,042
Right of use assets	4,313,340	3,923,130	3,534,300	3,146,340	2,758,380	2,370,420	1,989,390	1,613,150	1,344,330	1,275,970
Intangible assets	4,885,203	4,885,203	4,885,203	4,885,203	4,885,203	7,385,203	7,385,203	7,385,203	7,385,203	7,385,203
	3,346,893,673	3,464,935,667	3,591,720,672	3,709,838,471	3,818,969,357	3,921,445,467	4,014,040,447	4,105,417,618	4,186,269,391	4,274,769,245
TOTAL ASSETS	3,469,228,940	3,595,264,729	3,727,987,443	3,863,334,634	3,995,332,173	4,133,789,876	4,265,110,821	4,404,557,108	4,560,876,826	4,720,732,935
Current Liabilities										
Payables	23,064,454	23,822,824	24,489,537	25,274,106	26,015,273	26,735,774	27,457,523	28,219,152	28,988,463	29,845,952
Contract liabilities	2,426,860	-	-	-	-	-	-	-	-	-
Borrowings	6,611,670	6,703,461	7,296,625	7,892,903	8,484,044	9,139,113	7,483,651	7,489,048	7,823,549	8,163,458
Lease liabilities	469,601	483,333	497,546	512,257	527,482	534,409	546,303	392,951	392,951	-
Provisions	13,366,652	13,516,652	14,620,152	13,516,652	15,586,152	14,551,652	15,890,902	15,890,902	13,366,652	13,366,652
	45,939,238	44,526,270	46,903,860	47,195,919	50,612,952	50,960,947	51,378,378	51,992,053	50,571,615	51,376,062
Non-Current Liabilities										
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	91,702,766	95,000,747	97,705,565	99,814,104	101,331,503	102,193,833	94,710,182	87,221,134	79,397,585	71,234,127
Lease liabilities	3,575,383	3,268,245	2,934,857	2,573,110	2,181,613	1,767,459	1,324,650	1,017,295	1,004,140	1,397,091
Provisions	25,080,438	25,875,438	24,613,438	26,661,938	23,467,938	24,412,438	21,643,938	20,214,688	23,833,938	24,928,938
	120,358,587	124,144,430	125,253,859	129,049,152	126,981,055	128,373,730	117,678,770	108,453,117	104,235,663	97,560,156
TOTAL LIABILITIES	166,297,824	168,670,700	172,157,720	176,245,071	177,594,006	179,334,678	169,057,149	160,445,171	154,807,279	148,936,219
NET COMMUNITY ASSETS	3,302,931,116	3,426,594,029	3,555,829,724	3,687,089,563	3,817,738,167	3,954,455,198	4,096,053,673	4,244,111,937	4,406,069,548	4,571,796,716
Community Equity										
Asset revaluation surplus	1,393,694,789	1,490,424,699	1,590,724,099	1,694,747,447	1,802,283,141	1,913,138,009	2,027,141,217	2,144,189,949	2,264,239,456	2,387,266,711
Retained surplus	1,909,236,326	1,936,169,330	1,965,105,624	1,992,342,116	2,015,455,026	2,041,317,189	2,068,912,455	2,099,921,989	2,141,830,091	2,184,530,005
TOTAL COMMUNITY EQUITY	3,302,931,116	3,426,594,029	3,555,829,724	3,687,089,563	3,817,738,167	3,954,455,198	4,096,053,673	4,244,111,937	4,406,069,548	4,571,796,716

BUNDABERG REGIONAL COUNCIL

Long-Term Measures of Sustainability

For the period ending 30 June 2026

Type	Measure	Target (Tier 3)	Forecast									
			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Financial Capacity	Council-Controlled Revenue*	N/A	92.1%	92.3%	92.7%	92.8%	92.9%	92.8%	92.6%	92.4%	92.2%	91.8%
	Population Growth*	N/A	1.0%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Operating Performance	Operating Surplus Ratio	> 0%	3.3%	2.5%	2.4%	2.7%	3.4%	3.8%	4.4%	5.2%	6.2%	7.1%
	Operating Cash Ratio	> 0%	32.9%	33.4%	33.6%	34.0%	34.6%	35.2%	35.8%	36.6%	37.3%	37.9%
Liquidity	Unrestricted Cash Expense Cover Ratio	> 3 months	5.8	6.2	6.3	7.1	8.2	10.0	11.9	14.1	17.5	20.6
Asset Management	Asset Sustainability Ratio	> 80%	63.1%	66.0%	67.7%	63.7%	59.9%	51.9%	44.4%	42.8%	45.0%	45.6%
	Asset Consumption Ratio	> 60%	78.3%	77.7%	77.2%	76.5%	76.0%	75.1%	74.2%	73.2%	72.2%	71.2%
	Asset Renewal Funding Ratio*	N/A	100.0%									
Debt Servicing Capacity	Leverage Ratio	0 - 3 times	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.7	0.6	0.6

* The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only.

BUNDABERG REGIONAL COUNCIL

Estimated Activity Statement

For the period ending 30 June 2026	Water	Wastewater	Waste Management	Council's Holiday Parks	Bundaberg Airport
	2025/26	2025/26	2025/26	2025/26	2025/26
	$	$	$	$	$
Estimated revenue payable to Council	1,846,134	656,407	367,931	-	-
Estimated revenue payable to external clients	37,421,611	41,558,780	31,210,649	4,462,000	5,509,000
Community service obligations	729,500	350,011	701,305	-	185,000
	39,997,245	42,565,198	32,279,885	4,462,000	5,694,000
Less: Estimated expenses	(27,275,064)	(25,585,073)	(27,360,250)	(3,080,777)	(4,241,301)
Estimated surplus/(deficit)	12,722,181	16,980,125	4,919,635	1,381,223	1,452,699
Description of estimated CSO's provided to business activities					
Provision of water allocations to unlicensed sporting clubs free of charge	237,000				
Internal bulk water provisions	139,000				
Water leak relief	138,000				
Infrastructure charge concession	200,000	200,000			
Community organisations concession	15,500	15,500			
Providing pedestal discount for community and aged care facilities		57,551			
Providing pedestal discount for not-for-profit sporting clubs		76,960			
Provision of domestic waste vouchers			540,000		
Provision of bins and waste disposal for community events			20,000		
In-kind assistance for charities			120,405		
Community organisations concession			20,900		
Bundaberg Airport commercial arrangements					185,000

BUNDABERG REGIONAL COUNCIL

10 Year Capital Investment Summary

For the period ending 30 June 2026

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Total
	$	$	$	$	$	$	$	$	$	$	$
Expenditure Type											
New	27,925,738	33,254,760	30,983,116	27,794,009	32,210,578	38,125,597	34,055,381	32,545,273	21,263,813	24,568,390	302,726,655
Upgrade	39,405,347	46,395,277	46,286,821	46,591,877	55,865,287	48,553,334	47,480,079	45,859,360	49,743,446	44,866,359	471,047,186
Renewal	27,105,818	29,768,427	43,333,151	36,656,542	16,234,430	11,434,084	8,184,144	10,339,069	7,564,159	17,828,837	208,448,661
Loan Redemption	6,787,188	6,610,228	6,702,018	7,295,183	7,891,461	8,482,601	9,139,113	7,483,651	7,489,048	7,823,549	75,704,040
	101,224,091	116,028,692	127,305,106	118,337,610	112,201,756	106,595,616	98,858,717	96,227,353	86,060,466	95,087,135	1,057,926,542
Asset Class											
Land & Investment Property	-	-	-	-	950,075	1,135,345	-	-	-	-	2,085,420
Land Restoration	-	150,000	1,253,500	150,000	2,219,500	1,185,000	2,524,250	2,524,250	-	-	10,006,500
Buildings & Structures	13,521,848	14,853,967	22,022,769	13,356,512	16,962,686	15,802,224	11,773,238	11,418,338	11,829,192	12,107,024	143,647,797
Plant & Equipment	8,868,704	10,544,733	11,065,834	10,768,061	10,233,082	10,240,005	10,395,571	10,178,252	10,659,784	10,475,065	103,429,091
Transport Infrastructure	43,169,681	49,439,074	55,270,025	49,331,717	37,195,152	32,876,936	32,909,900	36,347,556	40,696,559	40,750,392	417,986,992
Stormwater Drainage	3,839,538	4,493,190	5,049,461	4,176,852	4,256,180	3,177,744	2,838,684	3,560,723	1,900,000	3,525,529	36,817,901
Sewerage Infrastructure	17,203,432	14,913,500	14,272,000	17,392,786	15,356,786	14,633,928	12,697,128	10,317,250	5,256,250	12,175,943	134,219,003
Water Infrastructure	7,833,700	15,024,000	11,669,500	15,866,500	17,136,833	16,561,833	16,580,833	14,397,333	8,229,633	8,229,633	131,529,798
Intangibles	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000
Loan Redemption	6,787,188	6,610,228	6,702,018	7,295,183	7,891,461	8,482,601	9,139,113	7,483,651	7,489,048	7,823,549	75,704,040
	101,224,091	116,028,692	127,305,106	118,337,610	112,201,756	106,595,616	98,858,717	96,227,353	86,060,466	95,087,135	1,057,926,542
Funding Sources											
Grants & Subsidies	24,744,315	15,761,691	17,705,591	14,710,248	8,000,000	9,000,000	8,150,000	8,000,000	14,250,000	10,250,000	130,571,845
Loans	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	-	-	-	50,000,000
Infrastructure Charges	11,600,000	11,706,600	11,811,765	11,919,559	12,030,048	12,143,299	12,259,382	12,378,366	12,500,325	12,625,334	120,974,679
Asset Sales	1,852,640	869,600	1,832,500	1,872,220	1,955,900	2,438,760	1,758,510	534,750	2,468,679	2,660,496	18,244,055
Reserves	-	150,000	1,253,500	150,000	2,219,500	1,185,000	2,524,250	2,524,250	-	-	10,006,500
General Revenue	63,027,136	77,540,802	84,701,750	79,685,583	77,996,307	71,828,557	74,166,575	72,789,987	56,841,461	69,551,306	728,129,464
	101,224,091	116,028,692	127,305,106	118,337,610	112,201,756	106,595,616	98,858,717	96,227,353	86,060,466	95,087,135	1,057,926,542

HEAD OF POWER

- *Local Government Regulation 2012*, section 169(2)(c) and section 193

INTENT

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Regulation 2012* to outline the principles applied by Council in generating its own source revenue and which the revenue statement relies upon.

SCOPE

This policy applies to all employees, Councillors and Councillor Advisor.

DEFINITIONS

Employee means a local government employee as defined in the *Local Government Act 2009*.

POLICY STATEMENT

1. Principles used for the making and levying of Rates and Charges

a) Equity – ensuring the fair and consistent application of lawful rating and charging principles without bias, taking account of all relevant considerations;
b) Transparency and clarity– openness in the processes involved in the making of rates and charges, and providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities;
c) Simplicity – a rating regime that is simple to understand and cost effective to administer;
d) Consistency – by scheduling the issue of rates notices on a regular basis;
e) Fiscal responsibility – levying an amount sufficient to allow Council to meet its budgetary responsibilities;
f) Flexibility – responding where possible to unforeseen changes in the local economy and providing a wide range of payment options;
g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning; and
h) Predictability – consulting with affected ratepayers where possible on significant changes to the charging structure

2. Principles used for granting Concessions for Rates and Charges and the purpose for the Concessions

a) Equity – the same treatment for ratepayers with similar circumstances;
b) Transparency and clarity – publishing concessions granted in corporate documents;
c) Simplicity – a framework that is simple to understand and cost effective to administer;
d) Consistency – where possible providing a reasonably consistent concession to ratepayers each year;
e) Fiscal responsibility – ensuring the value of concessions does not provide an unnecessary burden on other ratepayers;
f) Flexibility – to allow Council to respond to local economic issues;

g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning; and
h) Predictability – consulting with affected ratepayers where possible on significant changes to granting concessions.

Consideration may be given by Council to granting a class concession in the event all or part of the Bundaberg Regional Council area is declared a natural disaster area by the State Government or impacted by a Pandemic called by the Australian Government.

2.1 Council will apply concessions for the following groups, for the purposes outlined:
a) Concession for rates and charges for pensioners – Council acknowledges that certain classes of pensioners have a reduced capacity to pay on demand and to the full quantum; and
b) Concessions for rates and charges for community, sporting and welfare groups – Council acknowledges the contribution of non-profit community, sporting and welfare groups based on the level of their community assistance and economic value to the region and community.

3. Principles used for the recovery of overdue Rates and Charges

a) Equity – having regard to providing the same treatment for ratepayers with similar circumstances;
b) Transparency and clarity – making the obligations clear to ratepayers and the processes used by Council to assist ratepayers to meet these obligations;
c) Simplicity – making the processes used to recover outstanding rates and charges clear and simple to administer and cost effective;
d) Consistency – by scheduling the recovery of overdue rates and charges within a consistent timeframe;
e) Fiscal responsibility – having regard to ratepayers individual circumstances and ability to pay;
f) Flexibility – by responding where necessary to changes in the local economy;
g) Sustainability – ensuring overdue rates and charges remain at a sustainable level that doesn't impact service and asset delivery; and
h) Predictability – consulting with affected ratepayers where possible on significant changes to the recovery of overdue rates.

4. Principles used in Cost-recovery methods

a) Equity – ensuring the fair and consistent application of lawful cost-recovery methods without bias, taking account of all relevant considerations;
b) Transparency and clarity – in the legislative requirement for the charge and the method of calculating the amounts payable by the recipient of the service;
c) Simplicity – to make the levying of cost-recovery fees simple, efficient, and inexpensive to administer;
d) Fiscal responsibility – through full cost recovery, endeavouring to recover the full cost of the service for which the fee is remitted to minimise the effect on ratepayers;

e) Consistency – in the calculation methods for the cost-recovery charges;
f) Flexibility – to charge less than the cost of the function where appropriate;
g) Sustainability – revenue decisions supporting the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning; and
h) Predictability – consulting with affected ratepayers where possible on significant changes to cost-recovery fees.

5. The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development

In setting infrastructure charges, Council seeks to achieve a balance between affordability and sustainability, with infrastructure charges below the State Government cap. By levying infrastructure charges for new development, Council intends to fund the physical and social costs of providing trunk infrastructure to service development within the Bundaberg Region.

Council's infrastructure charges aim to provide a reasonable and equitable distribution of costs between Council and developers of land, managing the impact of infrastructure costs of new development on existing ratepayers. To encourage development and longer-term job generating businesses, Council may discount certain types of infrastructure charges payable for new development applications in accordance with the terms of the relevant Policy at that time.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*.

ASSOCIATED DOCUMENTS

- Charges Resolution (No.1) 2021
- Fees and Charges Register
- Hardship Policy
- Revenue Statement
- Water Leak Relief Policy
- Water Charge Concession (Home Haemodialysis) Policy

DOCUMENTS CONTROLS

Council will review this policy annually or in response to changes to law or best practice.

POLICY OWNER

General Manager Corporate and Commercial Services.

HEAD OF POWER

- *Local Government Regulation 2012,* sections 169(2)(b) and 172

INTENT

The purpose of the Revenue Statement is to achieve compliance with above head of power and to provide an explanation of the rates and charges, fees and charges, and concessions adopted by Council.

SCOPE

The policy applies to all employees, Councillors and Councillor Advisor.

DEFINITIONS

Employee means a local government employee as defined in the *Local Government Act 2009*.

Principal Place of Residence (PPR) means a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner(s) of the land predominantly resides.

Rateable land is defined by section 93(2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.

Residential Park means premises in a Land Lease Community (LLC) (e.g. Lifestyle Resort for over 50's) with a perpetual land lease from the site owner under a Residential Site Agreement, governed by the *Manufactured Homes (Residential Parks) Act 2003*.

Retirement Village (RV) means a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units under a retirement village scheme in accordance with the *Retirement Villages Act 1999*.

Primary Council land use code means a code recorded in Council's rating files which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.

Secondary Council land use code means a code used in conjunction with the Primary Council land use code to indicate a particular land use or the potential predominant use by virtue of its improvements or activities conducted upon the land.

Shopping Centre purpose means land which has a predominant use of major retail activities or retail warehouses.

Transitory Accommodation means land which is used to a material extent as a Bed and Breakfast or other transitory accommodation offered or available for rental in a manner generally associated with holiday rental letting, typically for a period/s less than 42 consecutive days at any one time. For clarity, Transitory Accommodation listings or advertising/marketing, e.g. publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available.

Strata title residential and commercial property and Strata title residential and commercial use means Lots, which have a primary Council land use code of 1008 or 1009, created under the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*.

Subdivided land is defined in sections 49 to 51 of the *Land Valuation Act 2010 as* follows:
Subdivision applies to a parcel (the relevant parcel) if:
a) the relevant parcel is one of the parts into which land has been subdivided; and
b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and
c) the relevant parcel is not developed land.

POLICY STATEMENT

Pursuant to section 169(2)(b) of the *Local Government Regulation 2012,* Council is required to incorporate a Revenue Statement within its budget for each financial year that outlines the rates and charges, cost-recovery fees, and concessions that Council intends to apply.

1. The Measures Adopted for Revenue Raising

Council will, as properly planned to meet requirements, make and levy:
- Differential General Rates;
- Minimum General Rates;
- Separate Rates and Charges (for a purpose benefitting the Region); and
- Utility Charges.

In respect of utility charges, Council will, as properly planned to meet requirements, make and levy such charges for supplying:
- Water services;
- Sewerage services;
- Waste and recycling collection services; and
- Trade waste processing services.

Council's rate-setting and charging structures will be based on the principles outlined in its Revenue Policy including equity, transparency and clarity, simplicity, consistency, fiscal responsibility, flexibility, sustainability and predictability.

2. General Rates

General rates are levied on all rateable properties in the regional area and are calculated on the basis of the value of land. The value of land is determined by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development according to:
- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2026, on all rateable land in Council's area.

Where Council is deciding that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

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

In accordance with sections 88 and 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed of the general rating category in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

3. Minimum General Rate

A Minimum General Rate will be set for each rating category for the purpose of:

- setting a minimum contribution to be made from all properties situated within the region; and
- ensuring that general rate revenue from lower valued properties results in a more equitable contribution from such properties towards the cost of services funded from general rates.

In accordance with section 77(3) of the *Local Government Regulation 2012*, Minimum General Rates do not apply to subdivided land with a land use code of 1072.

4. Differential General Rates

In accordance with sections 92 and 94 of the *Local Government Act 2009* and sections 77 to 82 of the *Local Government Regulation 2012*, Council will make and levy differential general rates and corresponding Minimum General Rates for the year ending 30 June 2026, against rateable land categories as follows:

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
1	**Urban Residential Land** *Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5 or 7 and is the Principal Place of Residence of the owner/s.*	1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1009 - Strata Title Residential Use	0.010644	$1,212	No Cap
2	**Rural Residential Land** *Land that is used, or has the potential to be used, for rural residential purposes and is greater than 4000m² in area, and is the Principal Place of Residence of the owner/s.*	1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1009 - Strata Title Residential Use	0.007484	$1,217	No Cap
3	*Intentionally left blank*				
4	*Intentionally left blank*				
5	**Coastal Towns** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield, Woodgate and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean, and is the Principal Place of Residence of the owner/s.* ** Refer Differential Rating Maps 1-10*	1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1009 - Strata Title Residential Use	0.006609	$1,346	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
6	*Intentionally left blank*				
7	**Urban Oceanfront** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Woodgate and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean, and is the Principal Place of Residence of the owner/s.* ** Refer Differential Rating Maps 1-10*	1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1009 - Strata Title Residential Use	0.007561	$1,524	No Cap
8	*Intentionally left blank*				

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
9	**Agricultural Land** *Land that is used, or has the potential to be used, for agricultural purposes.*	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non-Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 – Stratum	0.009899	$1,316	20%
10	*Intentionally left blank*				
11	*Intentionally left blank*				

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
12	**Bundaberg Commercial Land** *Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in category 15, 27 & 28 and has a gross floor area of less than 3,000m².* **Refer Differential Rating Map 11*	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022 - 1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028 - 1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1048 - Sports clubs/facilities 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.021678	$1,654	No Cap
13		*Intentionally left blank*			

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
14	**Other Commercial Land** *Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in category 15, 27 & 28, and has a gross floor area of less than 3,000m².*	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022 - 1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028 - 1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1048 - Sports clubs/facilities 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.021678	$1,654	No Cap
15	**Major Shopping Centre** *Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of equal to or greater than 20,000m².*	1016 -16 - Drive In Shopping Centre with equal to or greater than 20,000m² gross floor area.	0.046912	$672,372	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
16	**Industrial Land** *Land that is used, or has the potential to be used for industrial purposes and which is not included in category 18 or 19.*	1028 - 2 - Warehouse & Bulk Stores 1029 - Transport Terminal 1031 - Oil/Fuel Depot and Refinery 1032 - Wharves, Jetties, Barge Landing 1033 - Outdoor Service Area 1034 - Cold Stores – Iceworks 1035 - General Industry 1036 - Light Industry 1037 - Noxious/Offence Industry 1039 - Harbour Industry 1091 - Transformers and Substations	0.016543	$2,009	No Cap
17		*Intentionally left blank*			
18	**Extractive Industry** *Land that is used, or has the potential to be used, for extractive industry.*	1040 - Extractive Industry	0.019422	$3,149	No Cap
19	**Heavy Industry** *Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any other heavy industrial purpose.*	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	0.016415	$134,604	No Cap
20	**Other Land** *Land that is not included in any other rating category.*	1019 - Walkway 1022 - 2 - Car Parks – Ancillary Use 1050 - Other Clubs (Non Business) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/Institutions 1099 - Community Purposes 1100 - Driver Education Centre	0.009482	$1,257	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
21	**Renewable Energy Facility** *Land that is used or has the potential to be used, in whole or in part, for the production of electricity from renewable energy sources such as solar, wind, water and battery and which is not included in category 18 or 19.*	1200 – Renewable Energy	0.014220	$2,512	No Cap
27	**Large Commercial Land 1** *Land that is used, or has the potential to be used, for commercial purposes* with a gross floor area of 3,000m^2 or greater, and less than 6,500m^2.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022 - 1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1048 – Sports clubs/facilities 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.032000	$0	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
28	**Large Commercial Land 2** *Land that is used, or has the potential to be used, for commercial purposes with a gross floor area of 6,500m² or greater and less than 20,000m².*	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1048 – Sports clubs/facilities 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	0.040000	$0	No Cap
30	**Retirement Villages/ Residential Parks/RV Parks** *Land used for Retirement Villages, Lifestyle Villages, Over 50's Resorts, Residential Parks, or RV Parks.*	1021 – Retirement Villages, Lifestyle Villages, Over 50's Resorts, Residential Parks, RV Parks	0.014902	$2,134	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
31	**Urban Residential Land Non PPR** *Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 35 or 37, and is not the Principal Place of Residence of the owner/s.*	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1006 - Outbuilding 1009 - Strata Title Residential Use 1072 - Section 49 to 51 Valuation	0.011708	$1,333	No Cap
32	**Rural Residential Land Non PPR** *Land that is used, or has the potential to be used, for rural residential purposes and is greater than 4000m^2 in area, and is not the Principal Place of Residence of the owner/s.*	1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1072 - Section 49 to 51 Valuation 1094 - Other Rural Land	0.008232	$1,339	No Cap
35	**Coastal Towns Non PPR** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield, Woodgate and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean, and is not the Principal Place of Residence of the owner/s. * Refer Differential Rating Maps 1-10*	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1072 - Section 49 to 51 Valuation	0.007270	$1,481	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
37	**Urban Oceanfront Non PPR** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Woodgate and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean, and is not the Principal Place of Residence of the owner/s.* ** Refer Differential Rating Maps 1-10*	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1072 - Section 49 to 51 Valuation	0.008317	$1,676	No Cap
41	**Urban Residential Land/Transitory Accommodation** *Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 45 or 47, and the property is used for transitory accommodation purposes.*	1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1006 - Outbuilding 1009 - Strata Title Residential Use	0.013837	$1,576	No Cap
42	**Rural Residential Land/ Transitory Accommodation** *Land that is used, or has the potential to be used, for rural residential purposes and is greater than 4000m² in area, and the property is used for transitory accommodation purposes.*	1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1094 - Other Rural Land	0.009729	$1,582	No Cap

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate	Limitation (Cap)
45	**Coastal Towns/Transitory Accommodation** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield, Woodgate and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean, and the property is used for transitory accommodation purposes.* ** Refer Differential Rating Maps 1-10*	1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use	0.008592	$1,750	No Cap
47	**Urban Oceanfront /Transitory Accommodation** *Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Woodgate and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean, and is used for transitory accommodation purposes.* ** Refer Differential Rating Maps 1-10*	1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use	0.009829	$1,981	No Cap

Where the categorisation of any land alters during the year, adjustment to the differential general rate will be made from the date such changes become effective.

Subdivisions have a primary land use code of 1072 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

5. Limitation of Increase in the Differential General Rate

a) Pursuant to Section 116 of the *Local Government Regulation* 2012, Council has resolved to limit increases from the differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories, identified in the 6th column of the above Differential General Rate table under section 4.

b) That limitation of increase in the differential general rates levied will not apply to land where:

(i) There has been a change in valuation (other than the revaluation of the Council's entire local government area) during the current or previous financial year; or

(ii) There has been a change in land area of the rateable parcel of land during the current or previous financial year, unless that change is the result of the Council or a State Government entity acquiring (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or

(iii) A discounted valuation under Chapter 2, (Section 50) of the Land Valuation Act 2010 was levied for the 2024/25 financial year; or

(iv) A discounted valuation under Chapter 2, (Section 50) of the Land Valuation Act 2010 has ceased; or

(v) There has been a change in the differential rating category during the 2025/26 financial year; or

(vi) The rating category of the land in 2024/25 financial year, changes in the 2025/26 financial year.

c) For land on which the rate levied for the previous financial year was for a period less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount in accordance with Section 116(2)(b)(ii) of the *Local Government Regulation 2012*.

6. Separate Rates and Charges

6.1 Community Wellbeing & Environment Charge

Pursuant to section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge, as identified in the following table, for the purposes of funding initiatives that ensure public safety, enhance natural areas and promote community wellbeing.

Description	Annual Charge
Community Wellbeing & Environment Charge	$100 per assessment

7. State Emergency Management Levy

In accordance with the *Fire Services Act 1990*, Council is required to collect a State Emergency Management Levy on all prescribed properties on behalf of the Queensland Fire Department. The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire Department. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by the *Fire Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

8. Utility Charges

In setting Utility Charges, Council will take into consideration factors such as:

- Legislative requirements including National Competition Policy;
- Council policy objectives;
- Recovery of sufficient revenue to cover costs;
- Return on assets;
- Other sources of revenue where appropriate; and
- Future capital investment planning.

8.1 Water

8.1.1 Declared service area – (water)
For the financial year 1 July 2025 to 30 June 2026, the declared service areas (water) to which water charges apply will be as per the declared service area (water) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at bundaberg.qld.gov.au.

8.1.2 Service provider (water)
The service provider within the declared service areas (water) will be Bundaberg Regional Council.

8.1.3 Water charges
Council levies water charges on properties in the defined water supply areas to recover the full costs of the water supply operation including a return to the community on the assets employed.

Pursuant to sections 92(4) and 94 of the *Local Government Act 2009* and sections 99 to 102 of the *Local Government Regulation 2012*, the following water charges will be made and levied for the financial year 1 July 2025 to 30 June 2026:

a) Water infrastructure charges
A common infrastructure charge for same sized meters applies in all areas receiving a potable and non-potable water supply, including dedicated fire services meters.

Single residential properties are levied a charge based on the size of the water meters serving the property.

Vacant land situated in the water area and not serviced with a water connection are charged a Vacant or Non-Metered infrastructure charge to recover costs. Maintenance and capital infrastructure costs must be financed whether a property is actually connected to the water system or not.

An Infrastructure Charge will apply to all premises or metered connections for the period 1 July 2025 to 30 June 2026, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Infrastructure Charge	Potable Water/ Unrestricted Flow	Non–potable Water/Restricted Flow
Vacant and non–metered	$488	$390
20mm meter connection	$488	$390
25mm meter connection	$762	$610
32mm meter connection	$1,249	$999
40mm meter connection	$1,952	$1,562
50mm meter connection	$3,050	$2,440
80mm meter connection	$7,808	$6,246
100mm meter connection	$12,200	$9,760
150mm meter connection	$27,450	$21,960
200mm meter connection	$48,800	$39,040

Where multiple lots are included on one assessment, Council will levy a water infrastructure charge for:

- house and vacant lot together – based on the size of the water meters servicing the property;
- multiple vacant lots on the one assessment without a water connection, a Vacant or Non-metered infrastructure charge ; and
- multiple vacant lots on the one assessment with a water connection, based on the size of the water meters servicing the property.

Non Strata Flats/Separate Dwellings/Dual Occupancy
Where water consumption is not separately metered for each unit, a water infrastructure charge will be levied based on the size of the meters servicing the property.

Where water consumption is separately metered for each unit, a water infrastructure charge will be levied for each of the sub metered units, based on the size of each meter.

Properties with multiple connections
Properties with multiple connections are levied a water infrastructure charge based on the size of the water meters servicing the property.

Community Title Schemes with a shared water meter(s)
Lots in a community titles scheme where water consumption is not separately metered for each lot will be levied a percentage of a 20mm infrastructure charge for each lot as per the following table:

Number of Lots not separately metered	Percentage of 20mm Infrastructure Charge	Annual Charge per Lot
1 to 5	95%	$464
6 to 10	90%	$439
11 to 20	85%	$415
21 to 30	80%	$390
31 to 40	75%	$366
41 to 50	70%	$342
51 to 60	65%	$317
Above 60	60%	$293

Lots in a community titles scheme, where water consumption is separately metered for each lot, will be levied a single water infrastructure charge based on the size of the meter connected to that lot.

Concessional situations
A concessional water infrastructure charge equal to a 20mm infrastructure is levied for each registered dedicated fire service connection under 40mm even though the actual size of the connection is usually larger.

Council will charge unlicensed/restricted licensed sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue, a water infrastructure charge for their largest connection on each assessment and no infrastructure charge will be levied for additional meters.

For the reduced water service areas of Burnett Downs and Sylvan Woods the following special arrangements will apply:

a) Burnett Downs – Council identifies Burnett Downs Yard water supply properties as a separate class of consumers, where consumers are provided with water and services at an amount below full cost as per the declared service area (water) map which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available on Council's website at bundaberg.qld.gov.au.
b) Sylvan Woods – Council identifies Sylvan Woods non–potable constant flow water supply properties as a separate class of consumers, where consumers are provided with water and services which are restricted in volume and pressure of supply as per the declared service area (water) map which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available on Council's website at bundaberg.qld.gov.au.

b) Water consumption charge

Water consumption is levied half–yearly for the readings undertaken prior to the 31 December 2025, and prior to the 30 June 2026. Generally, the consumption within each 6 month reading period will be levied on a two tiered charging system as set out hereunder:

(i) Charge per kilolitre for locations that are within the declared water supply areas and not areas defined in 8.1.3(b)(ii):

Tier	Description	Charge per kilolitre
1st	For the first 150 kilolitres of consumption per half year	$1.50
2nd	For each kilolitre of consumption over 150 kilolitres per half year	$2.50

(ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, and Sylvan Woods non–potable supply:

Tier	Description	Charge per kilolitre
1st	For the first 150 kilolitres of consumption per half year	$1.20
2nd	For each kilolitre of consumption over 150 kilolitres per half year	$2.00

For land, other than land in a community titles scheme, which has multiple water meters the consumption charge will be determined as follows:

c) where the land is being used for a single use, the consumption recorded by each of the meters will be accumulated and the applicable tariff for that use will be applied; and
d) where the land is being used for two or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use will be applied.

For land in a community titles scheme, Council will charge for water consumption as per the provisions of the *Body Corporate and Community Management Act 1997*.

For measurement of water use for charging purposes for the period 1 July 2025 to 30 June 2026, section 102 of the *Local Government Regulation 2012* will apply to the reading of meters based on the nominal initial meter reading date of period ending 30 June 2025 and nominal final reading date of period ending 30 June 2026.

Council reserves the right to read and levy water consumption at intervals other than 6 monthly for specific connections as required.

8.1.4 Dedicated fire services

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each 6-month reading period.

However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than 10 kilolitres in each 6-month reading period of 10 times the 2nd Tier charge per kilolitre applicable to its area, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal level.

Water Service	Description	Charge per kilolitre
Potable Water/Unrestricted	Per kilolitre of consumption greater than 10 kilolitres per half year	$25.00
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	$20.00

8.1.5 Community service obligations

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, Council will grant concessions for water charges in the circumstances set out below.

a) Restricted sporting clubs

Pursuant to section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants the following rating concessions to not-for-profit sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue:

(i) Properties with multiple water connections will be charged a water infrastructure charge for the largest connection only. Further, where the largest meter is greater than 20mm, Council will reduce the water infrastructure charge to the meter connection size immediately below this. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Infrastructure Charge;

(ii) 4,000 kilolitres of water per annum per hectare of playing surface, free of consumption charges. The Water Consumption concession is over the playing area, therefore if a club only used the playing area for seasonal sport, they will receive a concession equal to 75% of the calculation per hectare. However, if there is more than one club sharing the playing area, they will receive no more than the 100% combined concession based on the playing area;

(iii) Those restricted sporting clubs that do not have playing fields (e.g. indoor facility, tracks) will receive a concession for water consumption charges of up to the equivalent of the cost of 350 kilolitres per annum;

(iv) Council may require eligible organisations to develop and implement a Water Efficiency Management Plan to ensure the efficient and safe use of water;

(v) Where an eligible organisation is requested to implement a Water Efficiency Management Plan and fails to do so to Council’s satisfaction, Council may resolve to reduce or remove the water charge concessions granted to that organisation;

(vi) Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate; and

(vii) Unused entitlements are not carried forward into the following financial year.

b) The Gin Gin Agricultural, Pastoral and Industrial Society

The Gin Gin Agricultural, Pastoral and Industrial Society will be entitled to 4,800 kilolitres of water per annum, free of consumption charges, with the expectation that the allowance be used only on the main arena.

Water consumption per assessment in excess of these entitlements will be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres per annum will be levied at the 2nd tier rate. Unused entitlements are not carried forward into the following financial year.

Tier	Description	Charge per kilolitre
1st	For the first 300 kilolitres of consumption per half year	$1.50
2nd	For each kilolitre of consumption over 300 kilolitres per half year	$2.50

8.1.6 Water meters registering inaccurately

If Council is satisfied that a water meter ceases to register or is reported to be out of order or registering inaccurately (through no fault of the ratepayer), or Council is unable to read the meter, Council will apply a water consumption charge equal to the quantity of water used during the immediately prior corresponding accurate period of water use measurement and, if applicable, remit the difference between the actual charge and the charge based on the prior water consumption. If the immediately prior corresponding period cannot be determined, Council will use the daily average for the same period.

Council grants this concession on the basis that, to require the ratepayer to pay full charges for consumption in circumstances where a water meter registers inaccurately (through no fault of the ratepayer), would result in hardship.

8.1.7 Extended area of application of charges

These charges apply to the declared service areas (water) maps and to:

- All new lots created under a development approval for which all approval conditions have been completed, and which, as part of their conditions of approval, included a requirement for connection to a reticulated water supply;
- Any other lot which is connected to a reticulated water supply; and
- Any other lot where Council resolves the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply.

That is, to all lots within any extension of any of the areas serviced by reticulated water supply where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether, or the time at which, formal amendment is made to the declared service area.

8.1.8 Service connections outside declared service areas (water)

Any approved water service connections, which are located outside the declared service area (water), will have infrastructure and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

8.2 Sewerage

8.2.1 Declared service area – (sewerage)
For the financial year 1 July 2025 to 30 June 2026, the declared service areas (sewerage) to which sewerage charges apply, will be as per declared service area (sewerage) maps which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at bundaberg.qld.gov.au.

8.2.2 Service Provider (Sewerage)
The service provider within the declared service area/s (sewerage) will be Bundaberg Regional Council.

8.2.3 Sewerage Charges
Sewerage charges are levied on all properties within the defined sewerage area to cover the cost of:
- Sewage collection and treatment; and
- The disposal of effluent and bio-solids.

The same sewerage charge is levied to connected properties and non–connected properties within the defined sewerage area to recover costs. Maintenance and capital infrastructure costs must be financed whether a property is actually connected to the sewerage system.

Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure.

Pursuant to sections 99 and 100 of the *Local Government Regulation 2012*, Council will make and levy a Sewerage Charge for the financial year 1 July 2025 to 30 June 2026 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	$956	per property
Vacant Land	$956	per property

- Single residential properties are levied one sewerage charge. No additional charges apply for extra pedestals.
- Each residential flat, unit, granny flat, dual occupancy dwelling, separate dwelling or strata title unit is levied one sewerage charge. No additional charges apply for extra pedestals.
- Where multiple residential lots are included on the one rate assessment, Council will levy one sewerage charge for:
  - the house ; and
  - a 50% sewerage charge for each vacant lot on the one rate assessment.

Description	Sewerage Charge	Charge Applied
Non-residential properties	$956	per pedestal
Waste dump points at caravan parks	$956	per pedestal

- Non-residential properties that are not body corporate/strata title entities will be charged one sewerage charge per pedestal.
- Non-residential body corporate/strata title properties are levied a minimum of one sewerage charge to each strata unit, regardless of whether they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
- Where a non-residential property incorporates a residential dwelling used to manage a business run from that property, the residential dwelling will be levied one sewerage charge and no additional charges will apply for extra pedestals within the residence; and
- Waste dump points at caravan parks are levied one sewerage charged per dump point.

8.2.4 Restricted sporting clubs and Gin Gin Agricultural Pastoral and Industrial Society

Pursuant to section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants a 50% concession on sewerage charges to not-for-profit sporting clubs and to the Gin Gin Agricultural Pastoral and Industrial Society, which either have no liquor license or hold a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue.

8.2.5 Extended area of application of charges

These charges apply to the declared service areas (sewerage) maps and to:

- All new lots created under a development approval for which all approval conditions have been completed and which, as part of their conditions of approval, included a requirement for connection to the reticulated sewerage system;
- Any other lot which is connected to the reticulated sewerage system; and
- Any other lot, where Council resolves that the lot becomes able, by reason of extension of the sewerage system, to be connected to the reticulated sewerage system.

That is, to all lots within any extension of any of the areas serviced by reticulated sewerage system where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether, or the time at which, formal amendment is made to the declared service area.

8.3 Trade Waste Charge

Pursuant to section 99 of the *Local Government Regulation 2012*, trade waste charges may be made and levied by Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

Trade Waste charges are broken down into Categories 1-5 which are levied and determined by the:

- volume of trade waste effluent discharged into Council's sewerage system;
- content/strength of the trade waste; and
- type or capacity of the pre-treatment device required by the ratepayer to treat trade waste before it is discharged into Council's sewerage system.

The content/strength level will be determined by general guideline limits and characteristics as set out below:

- Temperature
- Discharge Rate
- pH
- Biochemical Oxygen Demand (BODs)
- Chemical Oxygen Demand (COD)
- Fats, Oils and Grease (FOGS)
- Suspended Solids, and
- Total Dissolved Solids

These limits are found in Council's Trade Waste Management Plan – Appendix 2, as available on Council's website at bundaberg.qld.gov.au.

Categories 1 (Minor) through to 5 (High strength/volume) are charged a base rate as set out below:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge) *	
1	Minor discharge with no pre-treatment or monitoring required.	$307	N/A	
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	$518	N/A	
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	$867	N/A	
4	Medium Strength/Risk discharge with pre- treatment required. Annual discharge generally less than 500kL.	$1,509	Tier A	$641
			Tier B	$1,281
			Tier C	$1,922
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	$3,873	Tier A	$1,282
			Tier B	$2,566
			Tier C	$3,847

**At the Chief Executive Officer's discretion for categories 4 and 5, a Tier Charge loading may be applied in addition to the base charge to reflect the actual or perceived load on the sewerage network, based on volume, risk, or strength.*

Trade Waste Equivalent Arrestor Charges (EAC) 2025/26#:
Where Council requires that a pre-treatment device be installed but cannot be installed due to site specific or other constraints, charges will apply to cover additional treatment costs.

Category	Description	Annual Charge
EAC 1	500 - 999L	$1,411
EAC 2	1000 - 1999L	$2,308
EAC 3	2000 - 3999L	$3,848

Equivalent Arrestor Charges are applied in addition to other applicable trade waste charges.

8.4 Waste

8.4.1 Declared service area (waste)

The declared service areas (waste) to which Waste Collection Charges apply, will be as per the declared service area (waste) maps which are available on Council's website at bundaberg.qld.gov.au.

8.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) will be Bundaberg Regional Council.

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining waste management facilities and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2019*, *Waste Reduction and Recycling Regulation 2023*, Council's Planning Scheme and Planning Scheme Policies and Council's *Local Law No 8 (Waste Management) 2018*.

Council will levy a waste and recycling collection charge to the owner of residential property and/or structures within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests for services to a body corporate common area will need to comprise a written agreement between Council and the body corporate as per the *Body Corporate and Community Management Act 1997*.

Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure. A waste collection charge will apply to each house, strata titled unit, granny flat, flat, secondary dwelling, dual occupancy or other dwelling designed for separate residential occupation, whether it is occupied or not. This additional structure charging methodology will not apply where the owner of the residential property:

- Satisfies Council that a granny flat or secondary dwelling is occupied by a member of the same family that owns, and resides in, the primary dwelling on the property; and
- Opts out from the additional Waste Collection Charge through Council's nominated process.

Where the owner of the property requests an Assisted Waste Collection service and Council is unable to provide the service, the property owner may apply to Council for approval to make private arrangements. If the application is approved a Council waste collection charge will not apply. If the property changes ownership the exemption will be removed, and a waste collection service will be reinstated.

Waste collections for properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling Act 2011*. Council will recover this levy on behalf of the State through its waste charges.

Retirement Villages may be residential or non-residential enterprises and as such waste service requirements will be reviewed on an individual basis by Council's Waste & Recycling Services Section.

Where insufficient space is available for the storage of multiple bins at strata titled properties, these properties may apply to Council for approval to make private arrangements to receive an alternative service, in which case a Council waste collection charge will not apply.

The charges for the service are annual charges and are not reduced for periods of time when the premises are unoccupied. These charges apply if Council approves an extension to the Waste Declared Area regardless of if, or the time at which, formal amendment is made to the declared service area.

A summary of the waste and recycling services/levies is as follows:

Service level – Removal, transport and disposal of waste	Annual Charge
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	$440
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	$440
240 litre refuse weekly – only available if in receipt of a minimum service	$320
240 litre recycling fortnightly – only available if in receipt of a minimum service	$75
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	$522
240 litre refuse weekly service	$404
240 litre recycling fortnightly service	$130

Note: The bin sizes mentioned above may be substituted by Council however the service and levy will remain the same as a 240 litre refuse/240 litre recycling bin service.

9. Concessions and Rebates

Chapter 4, part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

In addition to the specific concessions mentioned at paragraphs 8.1.3(a) ("Concessional situations") 8.1.5 and 8.2.4 above, Council grants the following concessions.

9.1. Pensioners

Council's Pensioner Rate Concession Policy provides an annual rate rebate to approved pensioners. The policy and application forms are available from Council offices or bundaberg.qld.gov.au. The definition of pensioner is an 'approved pensioner' as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a DVA Health Card (All Conditions within Australia) or a DVA Health Card (Totally & Permanently Incapacitated) issued by either Centrelink or the Department of Veteran Affairs.

The pensioner concession will only apply to freehold land owned and occupied by the pensioner.

For the 2025/2026 financial year, Council grants a rebate on rates and charges for approved pensioners as outlined in the following table.

Council's Pensioner Rate Concession	Per half year	Per annum
Approved pensioners	$100	$200

This rebate is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

Where the property is in joint ownership, a pro-rata rebate will be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and the spouse, (including de facto relationships as recognised by Commonwealth Legislation), in which case a full rebate will apply. However, in the case where the pensioner(s) has/have rights to exclusive occupancy (life tenancy by way of a valid will which must be provided to Council by way of proof) a full rebate will be granted.

The State Government Pensioner Rate Subsidy is not a Council rebate. This subsidy is provided by the State Government and does not affect the rates and charges determination. The subsidy is a 20% rebate of Council rates and charges up to a maximum of $200 per annum, calculated at $100 per half year, plus 20% rebate of the State Emergency Management Levy.

9.2. Community Service Obligations

The following community service obligations are applicable to the 2025/2026 financial year.

9.2.1 Surf Life Saving Club Concession

Council will grant a full concession for all rates and charges, except water consumption charges, for the following properties:

Property
Bundaberg Surf Life Saving Club
Elliott Heads Surf Life Saving Club
Moore Park Surf Life Saving Club

9.2.2 Rural Fire Brigade Concession

Council will grant a full concession, for all rates and charges, to the following Rural Fire Brigade properties:

Property	
Branyan Rural Fire Brigade	Goodwood Rural Fire Brigade
Bingera Weir Rural Fire Brigade	Moore Park Beach Rural Fire Brigade
Booyan Rural Fire Brigade	Perry River Rural Fire Brigade
Bungadoo Rural Fire Brigade	South Kolan Rural Fire Brigade
Burnett Heads Rural Fire Brigade	Tirroan Rural Fire Brigade - Tirroan
Buxton Rural Fire Brigade	Tirroan Rural Fire Brigade – Horse Camp
Coonarr Rural Fire Brigade	Wallaville Rural Fire Brigade
Elliott Heads Rural Fire Brigade	Winfield Rural Fire Brigade
Gin Gin Rural Fire Brigade	Yandaran Rural Fire Brigade

9.3. Hardship

Council's Hardship Policy (available at bundaberg.qld.gov.au) is available to assist residential ratepayers who own their property and it is their principal place of residence, who experience difficulty in paying their rates due to personal or financial circumstances, pursuant to section 120(1)(c) of the *Local Government Regulation 2012*. A concession by way of time to make payment, free of interest charges, and free from active debt recovery action may be granted where Council is satisfied that payment of the rates and charges will cause them hardship.

10. Cost-Recovery Fees

Cost-recovery fees are applied in accordance with section 97 of *the Local Government Act 2009*, and can include any of the following:

- an application for the issue or renewal of a licence, permit, registration or other approval under a local government act;
- recording a change of ownership of land;
- giving information kept under a local government act;
- seizing property or animals under a local government act;
- the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

A cost-recovery fee must not be more than the cost to Council of taking the action for which the fee is charged.

The criteria used to determine the amount set for a cost-recovery fee takes into consideration the following:

- cost of the service or facility being provided which comprises:
- labour
- material
- equipment
- overhead costs
- amounts prescribed by legislation.

Council's cost-recovery fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

11. Recovery of Overdue Rates

Council's Rates Recovery Policy (available at bundaberg.qld.gov.au) details the process for recovery of overdue rates. Council will actively pursue all available options under the *Local Government Act 2009*, to ensure overdue rates are not a burden on the region's ratepayers. The sale of land for arrears of rates process may commence at any time during the financial year.

12. Interest on Overdue Rates

Council reviews the interest rate as part of the budget deliberations and determines the rate to apply pursuant to section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2025 to 30 June 2026, Council will charge compound interest at 12.12% per annum on overdue rates and charges from 1 July 2025, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

13. Levying and payment of Rates and Charges

Council currently levies rates twice in each financial year. The first rates levy is issued as soon as possible after the annual budget has been adopted by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rate notice, within 35 days from the issue date stated on the rate notice.

14. Payment in Advance

Ratepayers can prepay their rates at any time. Interest is not paid by Council to ratepayers on any credit balances.

15. Commercial Fees

Commercial charges, applied in accordance with section 262(3)(c) of the *Local Government Act 2009*, are generally set to generate a commercial return for providing the service and include revenues from the sale of goods and services or rent of properties or facilities. These fees are reviewed to ensure they are suitable for the service provided and that an appropriate margin is achieved. Examples include holiday park fees, waste disposal fees and community hall hire.

Commercial Fees are usually subject to the Commonwealth's Goods and Services Tax.

Council's commercial fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Building Act 1975*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2019*
- Fees and Charges Register
- *Fire Services Act 1990*
- *Fire Services Regulation 2011*
- Hardship Policy
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Liquor Act 1992*
- *Local Government Act 2009*
- *Manufactured Homes (Residential Parks) Act 2003*
- *Plumbing and Drainage Act 2018*
- *Retirement Villages Act 1999*
- Revenue Policy
- Trade Waste Management Plan
- Water Leak Relief Policy
- *Waste Reduction and Recycling Act 2011*
- *Waste Reduction and Recycling Regulation 2023*
- *Local Law No 8 (Waste Management) 2018*
- *Water Charge Concession (Home Haemodialysis) Policy*
- *Water Supply (Safety and Reliability) Act 2008*
- Declared Service Area Map (Water)
- Reduced Service Area Map (Water)
- Declared Service Area Map (Sewerage)
- Declared Service Area Map (Waste)

DOCUMENTS CONTROLS

Council will review this document pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, as part of its annual budget preparation to be adopted for the next financial year.

POLICY OWNER

General Manager Corporate & Commercial Services

HEAD OF POWER

- *Local Government Act 2009,* section 104(5)(c)(ii)
- *Local Government Regulation 2012,* section 192
- *Statutory Bodies Financial Arrangements Act 1982,* section 32 to 41
- *Statutory Bodies Financial Arrangements Regulation 2019,* section 5 and schedule 2

INTENT

The purpose of this policy is to ensure Council complies with its obligations under the *Local Government Regulation 2012*, to specify Council's strategy for the management of existing loans, its planned borrowings forecast for the next ten financial years, and the period over which borrowings plan to be repaid.

SCOPE

This policy applies to the Mayor, Councillor Advisor, Chief Executive Officer, General Manager Corporate and Commercial Services, and Financial Operations employees.

DEFINITIONS

Employee means a local government employee as defined in the *Local Government Act 2009*.

POLICY STATEMENT

1. Council will restrict borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority. These would be major projects, which cannot be fully funded by revenue, grants and/or subsidies.
2. Council will not place undue reliance upon loans as a source of capital funding in renewing assets. Council will not use loans to finance operating activities.
3. Council will limit borrowings to fund infrastructure and buildings and structures that will generate significant economic benefits or generate income of net worth. These assets generally have useful lives greater than 20 years and the loan term will approximate the asset(s) useful life to a maximum of 20 years.
4. Where Council requires borrowings to fund other assets, such as plant and equipment, which do not provide significant economic benefits or generate income of net worth, the loan term will approximate the asset(s) useful life to a maximum of 5 years.
5. Details of planned borrowings for the period 1 July 2025 through to 30 June 2035 are indicated in the schedule of future borrowings table below.

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Value ($ millions)	$0.0	$10.0	$10.0	$10.0	$10.0	$10.0	$0.0	$0.0	$0.0	$0.0
Term	Each loan indicated is scheduled for a term of 20 years.									

6. Existing borrowings are to be repaid under fixed terms in accordance with this Policy and as per the relevant authority approval at that time.

ASSOCIATED DOCUMENTS

- Long-term Financial Plan

DOCUMENTS CONTROLS

Council will review the policy annually and a new policy will be adopted by Council at the same time as its budget.

POLICY OWNER

Financial Operations Manager.

HEAD OF POWER

- *Local Government Act 2009,* section 104(5)(c)(i)
- *Local Government Regulation 2012,* section 191
- *Statutory Bodies Financial Arrangements Act 1982,* section 42 to 52
- *Statutory Bodies Financial Arrangements Regulation 2019,* section 6 to 10, Schedule 3

INTENT

The purpose of this policy is to ensure Council complies with its legislative obligations and to outline Council's investment objectives, risk philosophy and procedures for investment of Council's surplus funds.

SCOPE

This policy applies to the Chief Executive Officer, General Manager Corporate and Commercial Services and Financial Operations employees.

DEFINITIONS

Employee means a local government employee as defined in the *Local Government Act 2009*.

Investment Officers refers to Council employees who work within the Financial Operations team, including but not limited to the Statutory Accounting Team Leader or Statutory Accountants, or those required to assist in investment activities as authorised by the Financial Operations Manager.

POLICY STATEMENT

1. Council will invest all surplus funds for a term of no more than twelve months, in accordance with Category 1 investment power, as allocated under the *Statutory Bodies Financial Arrangements Regulation 2019*.

2. Council's investment portfolio will maintain sufficient liquidity to meet anticipated cash flow requirements.

3. Strong emphasis will be placed on capital preservation.

4. Council will seek to maximise earnings, with the view to exceed set performance benchmarks, taking into account risk tolerance. The set target is 0.65% above cash rate.

5. Investments will be placed in accordance with Council's risk philosophy as listed in Table 1 over page (percentage limits are effective at the date of purchase). Where there is a discrepancy between rating agencies, the lower rating will be used.

6. Investment Officers are to ensure appropriate records are kept and that adequate controls are in place to safeguard public monies.

Table 1: Investment Range and Risk Profile

<table>
<tr><th>Long Term Rating (Standard and Poors)</th><th>Long Term Rating (Moody's)</th><th>Short Term Rating (Standard and Poors)</th><th>Investment Quality</th><th>Minimum % / Amount of Total Investments</th><th>Maximum % of Total Investments</th><th>Maximum % Invested with any one Financial Institution</th></tr>
<tr><td>QTC</td><td>QTC</td><td>A-1+</td><td>Capital Guaranteed</td><td>10%
of Total Cash</td><td>100%</td><td>100%</td></tr>
<tr><td>AA+</td><td>Aa1</td><td rowspan="3">A-1+</td><td rowspan="3">High Grade</td><td rowspan="3">50%
(including QTC)</td><td rowspan="3">90%</td><td rowspan="3">40%</td></tr>
<tr><td>AA</td><td>Aa2</td></tr>
<tr><td>AA-</td><td>Aa3</td></tr>
<tr><td>A+</td><td>A1</td><td rowspan="2">A-1</td><td rowspan="3">Upper Medium Grade</td><td rowspan="3">0%</td><td rowspan="3">50%</td><td rowspan="3">50%</td></tr>
<tr><td>A</td><td>A2</td></tr>
<tr><td>A-</td><td>A3</td><td rowspan="3">A-2</td></tr>
<tr><td>BBB+</td><td>Baa1</td><td rowspan="3">Lower Medium Grade</td><td rowspan="3">0%</td><td rowspan="3">25%</td><td rowspan="3">50%</td></tr>
<tr><td>BBB</td><td>Baa2</td></tr>
<tr><td>BBB-</td><td>Baa3</td><td>A-3</td></tr>
</table>

7. In accordance with the *Statutory Bodies Financial Arrangements Act 1982*, where Council holds an investment that is downgraded below the minimum acceptable rating level, Investment Officers will either liquidate/withdraw the deposit no later than 28 days after the change becomes known or obtain the Treasurer's approval for continuing the investment arrangement.

8. With the exception of the Queensland Treasury Corporation, when an investment is proposed, no less than three quotations will be obtained from financial institutions that have been approved by the Chief Executive Officer, General Manager Corporate and Commercial Services or Financial Operations Manager.

ASSOCIATED DOCUMENTS

- Long-term Financial Plan

DOCUMENTS CONTROLS

Council will review this policy annually or in response to changes in law or best practice.

POLICY OWNER

Financial Operations Manager.

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2025-26

Operational Plan

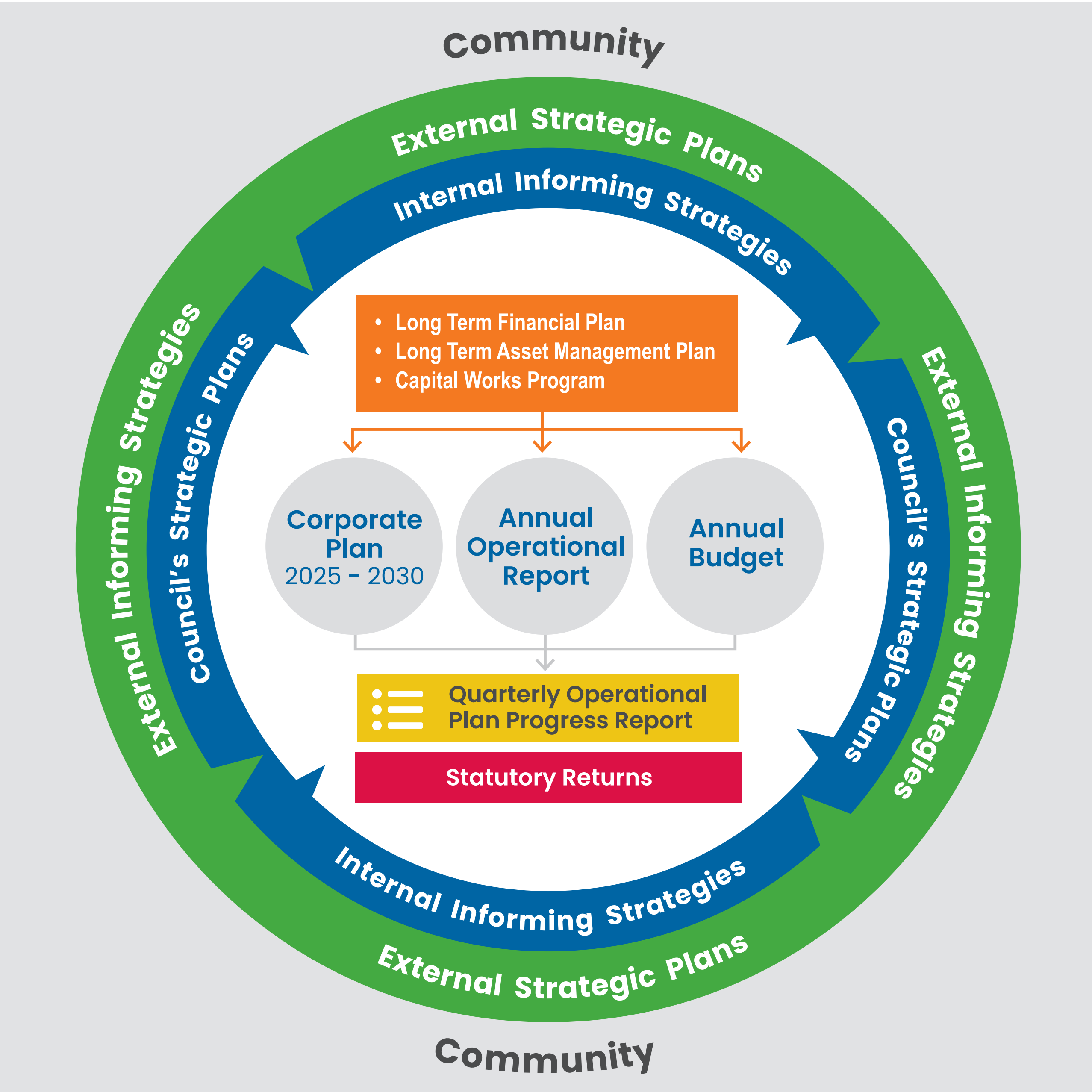
BUNDABERG
REGIONAL COUNCIL

About the Operational Plan

Council's Operational Plan identifies our priorities and services, which are translated into performance measurable actions for the financial year, to deliver the strategies identified in our Corporate Plan. These actions are reported to Council each quarter and outlines the progress towards achieving the Corporate Plan goals. Council's Operational Plan is consistent with its annual budget.

The Operational Plan is a legislative requirement pursuant to the *Local Government Act 2009* and *Local Government Regulation 2012*.

The image below represents the strategic planning and reporting framework used by Council.



Organisational structure - departments and branches

- Chief Executive Officer
  - General Manager Infrastructure Operations and Delivery
    - Water Services
    - Infrastructure Assets
    - Project Delivery
    - Civil
    - Parks and Natural Areas
    - Waste and Recycling Services
  - General Manager Corporate and Commercial Services
    - Business Performance
    - Financial Operations
    - Commercial Services
    - Information Services
    - Revenue
    - Customer Service
  - General Manager Regional Growth and Development
    - Economic Development
    - Land Use Planning and Policy
    - Development Assessment
    - Compliance Services
    - Strategic Policy and Advocacy
    - Customer and Business Support
  - General Manager People, Community and Connection
    - Arts, Tourism Venues and Events
    - People, Safety and Culture
    - Governance and Executive Services
    - Communications
    - Community and Facility Services
    - Community Resilience and Disaster Management

Managing Operational Risk

Council recognises that effective risk management is paramount in managing its risks to achieve its strategies, objectives and vision for the future. Council's commitment to risk management practices aim to effectively manage and limit risk exposure but also identify opportunities through best practice risk management strategies and continuous improvement established in accordance with Risk Management Standard AS/NZS IS 31000:2018.

Management of strategic and operational risks is achieved by Council's commitment to the identification and implementation of processes appropriate to the ongoing management of risk. This is achieved through regular reporting to the Audit and Risk Committee, implementation of the Risk Management Policy and Risk Management Framework, risk assessment tools, training for employees and regular review of risk registers.

Corporate Plan themes and strategies

1. Connected Community

Create a vibrant, safe, and connected place that brings our community together.

Strategies:

1.1 Enhance disaster resilience, and community readiness.

1.2 Deliver valued infrastructure, services and programs.

1.3 Deliver contemporary land use planning that supports growth, safety, liveability and sustainability.

1.4 Provision of an accessible, integrated and connected transport network.

1.5 Recognise and facilitate diverse sporting, arts/culture and community groups.

2. Focused Council

Be a local government that prioritises people, performance, and accountability.

Strategies:

2.1 Promote an organisational culture with collaborative, transparent and accountable decision-making.

2.2 Deliver a professional customer experience to the community.

2.3 Build effective partnerships with community and all levels of government.

2.4 Deliver sustainable and responsible financial management.

3. Robust Economy

Support a diversified and resilient economy that advocates for business innovation, growth, and jobs.

Strategies:

3.1 Optimise visitation and tourism opportunities.

3.2 Promote and protect a growing and diverse economy.

3.3 Promote innovation in new and emerging industries and embrace new technologies.

3.4 Position the Bundaberg Region as a desirable place to relocate, settle, work and invest.

3.5 Facilitate the growth of educational and employment opportunities.

4. Natural Assets

Promote, protect and enhance our natural environment now and for future generations.

Strategies:

4.1 Prioritise water security to accommodate population and industry growth.

4.2 Value and protect the Bundaberg Region's natural environment.

4.3 Embrace new technologies and collaboration for a green circular economy.

4.4 Educate and encourage community and businesses to adopt sustainable practices.

4.5 Increase green spaces and natural habitats.

4.6 Town planning that balances the built environment with green space design.

Performance measure indicators

The following symbols will be used in quarterly reports to indicate the progress of performance measures.

Indicator	Status	Indicator meaning
✔	On track	Initiative is proceeding to plan with no indication of future impediments.
●	Monitor	Progress is not as expected but action is being/has been taken and is expected to be back on track within the next reporting period.
✘	Action required	Progress is significantly behind schedule. Decisive action is required to get back on track.
▬	Trend	This data is being collected for observation and analysis.
✔	Completed	Initiative or project has been completed.

Performance measures

A performance measure is a value, either qualitative or quantitative, that tracks how effectively Council is achieving key business objectives and strategies goals. These measures are used to review and evaluate Council's progress against its goals and strategies.

1. Connected Community

Create a vibrant, safe, and connected place
that brings our community together.

Performance measure	Responsibility	Target
1.1 Enhance disaster resilience, and community readiness.		
Number of Local Disaster Management Group (LDMG) meetings held.	Community Resilience and Disaster Management	= 2
Review the effectiveness of the Local Disaster Management Plan annually through physical practice and scenario experience by the Local Disaster Management Group (LDMG).	Community Resilience and Disaster Management	≥ 1
Number of community engagement activities conducted / events attended to increase community resilience to disaster events.	Community Resilience and Disaster Management	= 12
Achieve required milestones in the Flood Risk Assessment and Planning Project.	Land Use Planning and Policy	50% by 30 June 2026
1.2 Deliver valued infrastructure, services and programs.		
Increased community engagement with Council media and publications.	Communications	Trend
Community satisfaction with the accessibility, volume, timeliness and content of information shared by Council is maintained.	Communications	Trend
Community satisfaction with Council delivered Community Service services and programs.	Community Services	Trend
Community satisfaction with Council delivered Community, Sport and Cultural Development programs.	Community, Sport and Cultural Development	Trend

Performance measure	Responsibility	Target
Meet key milestones within the Bundaberg Regional Council Urban Improvement and Homeless Response Action Plan within required timeframes.	Community, Sport and Cultural Development	100%
Compliance, environmental health and animal management services and programs are delivered as scheduled and in accordance with statutory requirements.	Compliance Services	= 100%
Percentage complete of the Capital Investment Plan program.	Infrastructure Assets	≥ 95%
Maintain community satisfaction of community facilities accessed via bookings, with numbers of complaints managed at minimal numbers.	Facilities and Maintenance	Trend
Maintain utilisation (in hours) of halls and community facilities including Recreational Precinct, Coronation Hall, School of Arts, Elliott Heads Hall and Bargara Cultural Centre, Gracie Dixon lower level, Gin Gin Youth Centre.	Facilities and Maintenance	Trend
Percentage of waste diverted from landfill.	Landfill Operations	Trend
Community satisfaction with Council delivered Library and Digital Education services and programs.	Library Services	Trend
Percentage of bin collections missed.	Resource Recovery and Collections	< 1%
Maintain utilisation of Bundaberg Multiplex.	Venues and Corporate Events	Trend
Water and Wastewater Services meeting prescribed customer standards of service.	Water Services	Yes
1.3 Deliver contemporary land use planning that supports growth, safety, liveability and sustainability.		
Council's Planning Scheme is regularly updated to respond to emerging issues and address growth challenges.	Land Use Planning and Policy	Yes
1.4 Provision of an accessible, integrated and connected transport network.		
Projects delivered in alignment with the Transport Network Plan.	Infrastructure Assets	= 100%
1.5 Recognise and facilitate diverse sporting, arts/culture and community groups.		
Development of and achievement of key milestones in the Bundaberg Regional Galleries – Arts and Culture Strategy 2025-2029.	Arts, Tourism Venues and Events	= 100%
Achievement of key milestones in the Community Development Strategy within required timeframes.	Community, Sport and Cultural Development	= 100%
Achievement of key milestones in the Regional Libraries Strategy within required timeframes.	Library Services	= 100%

2. Focused Council

Be a local government that prioritises people, performance, and accountability.

Performance measure	Responsibility	Target
2.1. Promote an organisational culture with collaborative, transparent and accountable decision-making.		
Audits are progressing for completion in line with the Quality and Internal Audit Plan.	Audit, Risk and Insurance	Yes
Comprehensive review of Council's Strategic Risk Register with Council's Insurer, Councillors and Executive Leadership.	Audit, Risk and Insurance	Yes
Percentage of Strategic and Operational risks reviewed quarterly by risk owners and reported to the Audit and Risk Committee.	Audit, Risk and Insurance	= 100%
Percentage of Administrative Action Complaints finalised in accordance with Council Policy.	Governance and Executive Services	= 100%
Percentage of Right to Information and Information Privacy applications decisioned within legislated timeframes.	Governance and Executive Services	= 100%
Comprehensive review of Council's suite of Local Laws and Subordinate Local Laws.	Governance and Executive Services	Yes
Review and update of Council Policies within approved timeframes and legislative requirements.	Governance and Executive Services	Yes
Employee Health, Wellbeing and Work Health and Safety performance managed within legislative requirements and industry benchmarks.	People, Safety and Culture	Trend
2.2. Deliver a professional customer experience to the community.		
Customer call centre enquiry response maintained in accordance with Customer Service Charter.	Customer Service	> 90%
CRM's completed and outcomes communicated to customers in line with required timeframes.	Customer Service	> 90%
2.3. Build effective partnerships with community and all levels of government.		
Increased participation in and satisfaction with Council-led destination and community events.	Arts, Tourism Venues and Events	Trend
2.4. Deliver sustainable and responsible financial management.		
Weighted average of investment returns above the official cash rate.	Accounting Services	> 0.65
Grant funding is maintained in alignment with Corporate and Operational Plan priorities.	Accounting Services	Yes
Grant funding sourced responsibly and spent in accordance with funding guidelines.	Accounting Services	Yes
Implement and maintain a sound and robust financial management system that meets legislative requirements and community expectation.	Financial Operations	Trend
Recurrent expenditure is maintained within budget parameters.	Financial Operations	< 2.50%
Annual and long-term budget forecast meets sustainability targets.	Financial Operations	Yes
Information Services Strategy developed and Action Plan key milestones achieved within required timeframes.	Information Services	= 100%
Percentage of outstanding rates.	Revenue Recovery	< 3.5%
Annual review of Asset Management Plans.	Strategic Assets	= 100%

3. Robust Economy

Support a diversified and resilient economy that advocates for business innovation, growth, and jobs.

Performance measure	Responsibility	Target
3.1. Optimise visitation and tourism opportunities.		
Visitation opportunities maximised at Council Tourism Facilities.	Arts, Tourism Venues and Events	Trend
Visitation opportunities maximised at Moncrieff Entertainment Centre.	Arts, Tourism Venues and Events	Trend
Visitation opportunities and occupancy maximised at Council managed Holiday Parks.	Commercial Services: Property and Commercial Facilities	≥ 60%
The Bundaberg Region remains a desirable and attractive tourism destination by maintaining our Eco Destination certification.	Economic Development	Yes
3.2. Promote and protect a growing and diverse economy.		
Patronage maintained at sustainable levels at Bundaberg Regional Airport Terminal.	Commercial Services: Airport	≥ 30,000
Deliver key actions and outcomes of the Bundaberg Region Economic Development Strategy (BREDS).	Economic Development	= 100%
3.3. Promote innovation in new and emerging industries and embrace new technologies.		
Maintain effective partnerships with education institutions and actively manage requirements of all education related Memorandums of Understanding with Council.	People, Safety and Culture	Yes
3.4. Position the Bundaberg Region as a desirable place to relocate, settle, work and invest.		
Development Assessment services are provided in accordance with statutory time frames.	Development Assessment	= 90%
3.5. Facilitate the growth of educational and employment opportunities.		
Delivery of initiatives under the Bundaberg Jobs Commitment.	Economic Development	Facilitate a minimum of 10 engagements with students and 10 engagements with industry
Facilitate and deliver a quality Trainee and Apprentice program with high completion rate and participant satisfaction.	People, Safety and Culture	Trend
Development of and achievement of key milestones in the Strategic Workforce Plan within required timeframes.	People, Safety and Culture	= 100%

4. Natural Assets

Promote, protect and enhance our natural environment now and for future generations.

Performance measure	Responsibility	Target
4.1. Prioritise water security to accommodate population and industry growth.		
Review and improve our water management practices by assessing performance against corporate commitments, stakeholder expectations and criteria included in the Australian Drinking Water Guidelines.	Water Services	Yes
4.2. Value and protect the Bundaberg Region's natural environment.		
Update the Bundaberg Biosecurity Plan for 2026-2031 and seek its endorsement with Council for implementation.	Parks and Natural Areas	Completed by June 30 2026
4.3. Embrace new technologies and collaboration for a green circular economy.		
Engage with the business community to foster innovation, exchange of ideas, diversify the economy and move towards more sustainable models of business.	Economic Development	Yes
4.4. Educate and encourage community and businesses to adopt sustainable practices.		
Develop and implement an educational program on erosion and sediment control to promote environmental awareness and compliance across the Bundaberg Region.	Environmental Health	By June 2026
4.5. Increase green spaces and natural habitats.		
New open space is acquired as part of the development process in accordance with Council's Local Government Infrastructure Plan.	Development Assessment	Yes
4.6. Town planning that balances the built environment with green space design.		
Update the planning scheme to ensure that sufficient land is available to cater for anticipated growth and provides sufficient open space for new and existing residents.	Land Use Planning and Policy	Amendment of the Local Government Infrastructure Plan (LGIP) completed 100%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